



# **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2018**



**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**RVRC FINANCE DEPARTMENT**

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
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**I. INTRODUCTORY SECTION**



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November 6, 2018

Mr. Clinton Perry, Jr., Council Chairman  
Regional Council Members  
Citizens of River Valley

We are pleased to present the Comprehensive Annual Financial Report (CAFR) of the River Valley Regional Commission (RVRC) for the fiscal year ended June 30, 2018. This report has been prepared by the River Valley RC's Finance and Administration staff. Responsibility for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the agency's management. Management has established a comprehensive framework of internal control to provide a reasonable, though not absolute, assurance that the financial statements are free of any material misstatements. While any system of internal controls has the inherent limitation of carrying a certain degree of risk due to cost versus benefit considerations, management asserts that, to the best of our knowledge and belief, the data, as presented, is accurate in all material respects and reported in a manner designed to present fairly the financial position and results of operations of the various funds of the River Valley RC. All disclosures necessary to enable interested persons to gain a reasonable understanding of the River Valley RC's financial affairs have been included.

The River Valley Regional Commission's financial statements have been independently audited by Clifton, Lipford, Hardison & Parker, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the River Valley Regional Commission for the fiscal year ended June 30, 2018 are free of material misstatements. The independent auditor issued an unmodified opinion and concluded that the Regional Commission's financial statements for the fiscal year ended June 30, 2018 are fairly presented in all material respects. The independent auditor's report is presented on pages 11 through 13 of this report.

The independent audit of the financial statements of the RVRC was part of a broader, federally mandated "Single Audit" designed to conform to the provisions of the Uniform Guidance of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Information related to the single audit, including the schedule of federal financial awards, findings, and recommendations, and the independent auditor's reports on internal control and compliance with the applicable laws and regulations, is included in the single audit section of this report.

Governmental Accounting Standards Board (GASB) Statement 34 requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement

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Quitman | Randolph | Schley | Stewart | Sumter | Talbot | Taylor | Webster

the MD&A and should be read in conjunction with it. The RC's MD&A may be found immediately following the Independent Auditor's Report.

## RVRC PROFILE

The River Valley Regional Commission was established in 2009 in accordance with Georgia House Bill 1216. The RC, effective July 1, 2009, succeeded the former Lower Chattahoochee Regional Development Center and the former Middle Flint Regional Development Center, both of which were established in 1961 (as Area Planning and Development Commissions) and merged in 2009. The Official Code of Georgia Annotated (OCGA) Section 50-8-31 et al provided for this succession and is the basis for the RC's existence. Membership in the RC is required for each county and municipality in the River Valley region. The RC's membership consists of 16 counties and 35 municipalities in the River Valley with a total population of 376,386. The area consists of mostly rural counties with Muscogee County being the only predominantly urban county. The Regional Commission maintains two offices, the headquarters in Columbus, GA (Muscogee County), and another office in Americus, GA (Sumter County).

The RC's Regional Council is made up of thirty-two elected officials from member governments as well as thirteen nonpublic Council appointees, three individuals appointed by the Governor of Georgia, one individual appointed by the Lieutenant Governor of Georgia, and one individual appointed by the Speaker of the House of Representatives of the State of Georgia. All members must reside within the region. The Council is responsible for establishing the policy and direction for the daily operations of the Regional Commission, and through the Executive Director whom it employs, to direct business affairs, supervise staff, adopt an annual budget and work program, oversee the management of funds, and perform other functions as may be provided or authorized by law. An Executive Committee (comprised of Council Officers and additional nominated members within the Regional Council) serves to determine specific procedures, guidelines, and limitations for the Executive Director to follow. The Executive Committee members are the principal officials of the RC shown on page 9. The RC's Executive Director plans and directs the administration and operations of the River Valley Regional Commission and its departments, including Administration and Finance, the Area Agency on Aging, Community and Economic Development, Planning, and Workforce Development. The Organizational Chart on page 8 shows a detailed graphic presentation of the RVRC's structure.

The purpose of the RVRC is to create, promote, and foster the orderly growth, economic prosperity, and continuing development of the industrial, civic, commercial, educational, natural, and human resources of the Region and member communities. The RVRC functions as the regional planning entity for land use, economic development, environmental, transportation, and historic preservation. The RVRC also functions as the designated Area Agency on Aging (AAA), responsible for administering the contract from the Georgia Department of Human Services (DHS) for older adults and persons with disabilities services in the sixteen-county area. The River Valley Regional Commission is the grant administrative entity for the Middle Flint Workforce Innovation and Opportunity Act (WIOA) funds whose services offer education and training opportunities to eligible individuals ages 17 and up within the eight eastern RVRC counties. Additionally, the RVRC provides administrative assistance to those nonprofit corporations created in accordance with Georgia law for the operation of revolving loan programs, namely the River Valley Area Development Corporation (ADC) and its Intermediary Relending Program and Industrial Development Grant Program. The River Valley ADC is reported as a blended component unit of the RVRC.

The River Valley Regional Commission's vision is to foster a region where current and future generations succeed at home, at work, and in their communities. The RC strives to achieve this vision by emphasizing and practicing the core values of accountability, collaboration, community, innovation, diversity, and

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integrity. A wide array of services and functions is clearly necessary to accomplish a mission so broad and to comply with state and federal laws and regulations. The RC's primary and most valuable assets are the support of its member governments and the quality of its employees with their extraordinary dedication, capabilities, knowledge, and skill sets in a number of disciplines. An overview of each department's activities is included below.

### *Administration and Finance*

Administration includes the Executive and Assistant Executive Directors as well as their support staff. This department oversees and manages all other departments and the RVRC as a whole. The administrative support staff provides clerical assistance to the Directors and to all departments. The Finance Department prepares and maintains the Commission's financial and accounting records, oversees all financial transactions, and assists with the preparation and administration of the annual budget (refer to Note 5 of the *Notes to the Financial Statements* for information regarding the RVRC's budget process). Finance staff provides financial reports and information to all Departments and prepares the CAFR. Expenses for this department are accounted for in the Internal Service Fund.

### *Area Agency on Aging*

The River Valley Regional Commission is designated through the Georgia Department of Human Services, Division of Aging Services as the Area Agency on Aging (AAA). In this role, AAA staff members are responsible for the planning, coordination, contracting, and monitoring of public-funded services that meet the needs of the community, specifically targeting older adults and individuals with disabilities.

Services provided through the Area Agency on Aging may be contracted to a community service provider or provided by the AAA. Programs contracted to community businesses or local governments for service delivery are Elderly Legal Services, Homemaker, Home-Delivered Meals, Congregate Meals, Medicaid Waiver Case Management, Personal Care, Senior Centers, Transportation, and Caregiver Respite Services. Assistance provided by RVRC/AAA staff members includes Aging and Disabilities Resource Connection (ADRC) Counseling, Program Eligibility Assessments, Nursing Home Transition Assistance, Community and Nursing Home Options Counseling, Older Americans Act Case Management, GeorgiaCares, Caregiver Support, Elder Rights and Evidence-Based Health and Wellness Activities. AAA Staff also provide information on Assistive Technology which can be used to increase, maintain, or improve the functional capabilities of persons with disabilities and older adults.

All expenditures of the Aging Department are recorded in various Special Revenue Funds.

### *Community and Economic Development*

The Community and Economic Development Department provides grant writing, grant administration, and technical assistance to the region's counties and municipalities. The various grant and loan programs are provided through such agencies as the Georgia Department of Community Affairs, the Economic Development Administration, USDA Rural Development, and the Environmental Protection Agency. The RVRC is designated as an Economic Development District by the US Department of Commerce's Economic Development Administration, which provides planning funds for development of the annual Comprehensive Economic Development Strategy (CEDS) and other activities to promote economic growth in the region. The Community and Economic Development staff provides technical assistance to cities and counties, development authorities, and existing and emerging private entrepreneurs, businesses, and industries in the designated region.

The majority of expenditures of this department are recorded in the EDA Special Revenue Fund and in the General Fund. Expenses related to the administration of loan programs are recorded in the Proprietary Funds.

### *Planning*

RVRC planning staff provides planning and technical assistance through federal, state, and local contracts. Staff responsibilities include writing and reviewing local Comprehensive Plans, preparing the Regional Plan and setting Regional Priorities, mapping Regionally Important Resources and critical facility maps, updating parcel maps for local communities, implementing local and regional plans, providing transit development plans, mobility management, bike and pedestrian planning, working with the Safe Routes to School program, preparing Pre-Disaster Mitigation Plans, providing zoning technical assistance to local governments, providing historic preservation and tourism technical assistance, environmental planning, and reviewing Developments of Regional Impact for the RVRC's sixteen county region.

Expenditures related to local contracts with communities are recorded in the General Fund, while those related to State or Federal contracts are accounted for within their specific Special Revenue Funds.

### *Workforce Innovation*

The RVRC serves as the grant administrator/fiscal agent for the Middle Flint Workforce Innovation and Opportunity Act (WIOA) on behalf of the Middle Flint Area 15 Workforce Development Board. The local WIOA area includes the counties of Crisp, Dooly, Macon, Marion, Schley, Sumter, Taylor, and Webster. The purpose and goal of the program is to provide educational and training opportunities to eligible individuals to receive knowledge and skills needed for employment, employment retention, and self-sufficiency.

Workforce services are offered for adults, youth, and dislocated workers and include the following activities: Individual Training Accounts (ITA) for occupational classroom training provided by approved eligible providers such as public colleges and universities and private training providers, On-The-Job Training (OJT) which offers direct employment placement where hands on training is provided by the employer at their worksite (the employer pays wages to the WIOA participant while in the training period and the employer is reimbursed 50%-75% of training costs), and GED Plus services which provide remediation in the four subject areas of GED examination as well as a week of Work Readiness training (job search assistance, interviewing skills, resume preparation, work ethics, work experience budgeting and financial training, and job retention) and a Work Experience component (paid, work-based learning opportunity at a participating employer worksite).

Business Services are available to businesses and employers in the local area through the OJT and Work Experience activities.

All Workforce Development revenue is from the Federal Government and thus the expenditures for this department are recorded in WIOA Special Revenue Funds.

## ECONOMIC CONDITION AND OUTLOOK

As the United States entered its tenth year of economic recovery and expansion and the Federal Reserve Board began regularly increasing the target federal funds rate, RVRC management saw a need to analyze its investment and cash management policies and strategies in order to take advantage of rising interest rates. In FY18, the Finance Department completed this analysis and selected a new primary depository

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financial institution via a Request for Proposals process. The new banking and financial services agreement, effective July 1, 2018, increases the RVRC's earnings rate by a considerable margin and allows the Commission to take advantage of new banking technologies that will improve internal control.

The River Valley Regional Commission's financial position is largely influenced by the availability of State and Federal funds to support its programs. The Commission consistently receives between eighty and eight-five percent of its total revenues from grants or contracts with Federal and/or State sources of funding. While Federal and State revenues can normally be quite volatile due to economic and political factors, the RVRC has been successful throughout its existence at securing a consistent amount of funding for its programs. Management has no reason at this time to doubt the renewal of any of its Federal or State contracts in upcoming years.

Regional appropriations (member assessments based on population) generally account for about five percent of the River Valley Regional Commission's total revenues. The Commission strives to leverage the member governments' regional appropriations at the highest level possible by generating revenues from a wide variety of sources. In Fiscal Year 2018, the Commission brought in \$21 of Program Revenue for every dollar of member assessments. The previous year's leverage amount was \$21.

The economic condition of member governments and their constituents within the River Valley Region also has an impact on the financial condition of the Commission itself. While the Region as a whole is generally lagging behind the state and national levels of median personal income, income per capita and a number of other economic indicators, these levels are rising for the region as a whole and for most individual cities and counties within the region. Unemployment rates within the region have steadily decreased in recent years to the lowest levels in this decade. In 2012 the River Valley Region was one of only three regions in the state to pass the Transportation Improvement Act (TIA), a one-cent sales tax for transportation improvements. As of June 30, 2018, this tax has brought \$250,424,178 into the region since its inception and provided funding for numerous transportation projects that otherwise would not have been possible.

The River Valley Regional Commission works very closely with all member governments to develop and monitor both the Certified Economic Development Strategy (CEDS) and the five-year Regional Plan. These plans provide guidance and performance standards for the region as a whole in the long term. The Regional Commission's long-term financial sustainability is directly related to the ability of the Region to assess its needs and follow a long-term regional agenda for success.

Major initiatives for the River Valley Regional Commission in Fiscal Year 2018 included the following:

- Worked in partnership with Georgia Organics to form the Columbus Food Oasis initiative to address access to fresh, local foods
- Prepared a full update of the River Valley Regional Commission Regional Plan
- 76,556 trips provided and 33 centers served under the Department of Human Services Transportation contract
- Obtained and validated local road data for the Randolph County Moving Ahead for Progress in the 21<sup>st</sup> Century (MAP-21) project
- Area Agency on Aging opened two Assistive Technology Labs in the River Valley region, enabling seniors and individuals with disabilities to view and try out technology prior to purchase
- Workforce Innovation and Opportunity Act exceeded all negotiated local performance levels for PY 2017
- Assisted four counties and ten cities with the development and adoption of their comprehensive plans

- Wrote a successful U.S. Environmental Protection Agency grant for Implementation of the Mountain Oak Creek Watershed Management Plan and Healthy Watershed Initiative
- Hosted technical training to prepare local governments for the Local Update of Census Addresses review and submission processes

## AWARDS AND ACKNOWLEDGEMENTS

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to River Valley Regional Commission for its comprehensive annual financial report for the fiscal year ended June 30, 2017. This was the first year that the commission has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

The preparation of this Comprehensive Annual Financial Report was a joint effort of the River Valley Regional Commission's Finance and Administration Departments with staff support from other departments. Appreciation is extended to all those who had a part in this effort and to the Regional Council Executive Committee for their unwavering support and dedication to the proper financial management of River Valley Regional Commission.

Respectfully submitted,



Patricia P. Cullen  
Executive Director

Emily J. Chambers  
Finance Officer



Government Finance Officers Association

Certificate of  
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for Excellence  
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Reporting

Presented to

**River Valley Regional Commission  
Georgia**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2017**

*Christopher P. Morrill*

Executive Director/CEO

**River Valley Regional Council**

*Clinton Perry, Jr., Chair; Randy Howard, Vice Chair; Jerry "Pops" Barnes, Secretary; Jimmy Babb, Greg Barineau, Jeanie Bartee, Danny Blackmon, Knox Blackmar, Jimmy Bradley, Nelson Brown, Ralph Brown, Rebecca Chambers, Melvin Crimes, Doug Ethridge, Sam Farrow, Mickey George, Patricia Goodman, Fred Gordon, Jayson Griffin, Tameka Harris, Bruce Hill, Jason Hoch, Lee Hubbard, Terrell Hudson, Chip Jones, Pam Jordan, Tony Kennedy, Harry Lange, Edward Lee, Carvel Lewis, Richard McCorkle, Maggie McGruther, Cecil McMickle, Freeman Montgomery, James Morton, Evelyn Turner-Pugh, Tom Queen, A.J. Rivers, Walt Rosso, Carole Rutland, Hobby Stripling, Wally Summers, Bary Waters, James R. "Bump" Welch, Steve Whatley, Barry Whitley, Joe Lee Williams, Carlton Wilson*



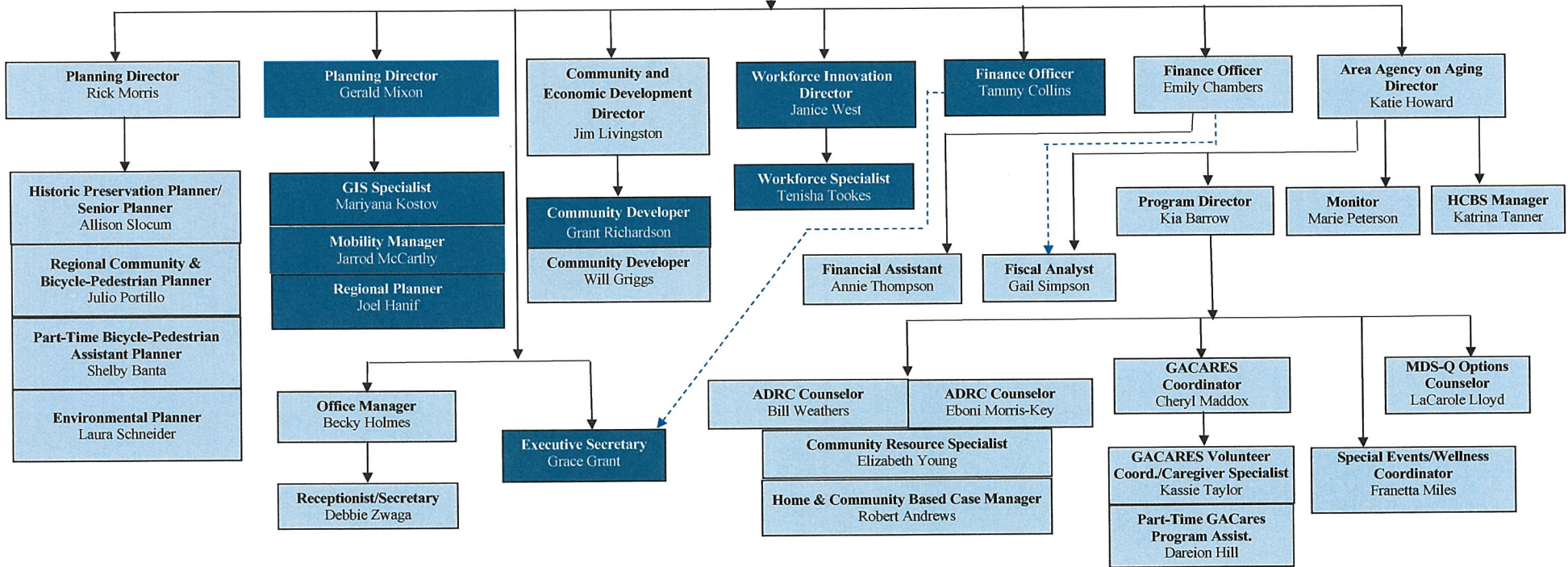
**Organization Chart  
FY 2018**

**Executive Director**  
Patricia P. Cullen

**Assistant Executive Director**  
Sarah Walls

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# RIVER VALLEY REGIONAL COMMISSION

## LIST OF PRINCIPAL OFFICIALS

### REGIONAL COUNCIL EXECUTIVE COMMITTEE

**Mr. Clinton Perry, Jr. (Council Chairman)**  
Private Industry Appointee, Taylor County

**Hon. Randy Howard (Council Vice-Chair)**  
Sumter County Commission Chair

**Hon. Jerry "Pops" Barnes (Council Secretary)**  
Columbus Consolidated Govt. Councilor

**Ms. Patricia Goodman**  
Private Industry Appointee, Randolph County

**Hon. Bruce Hill**  
City of Oglethorpe Mayor

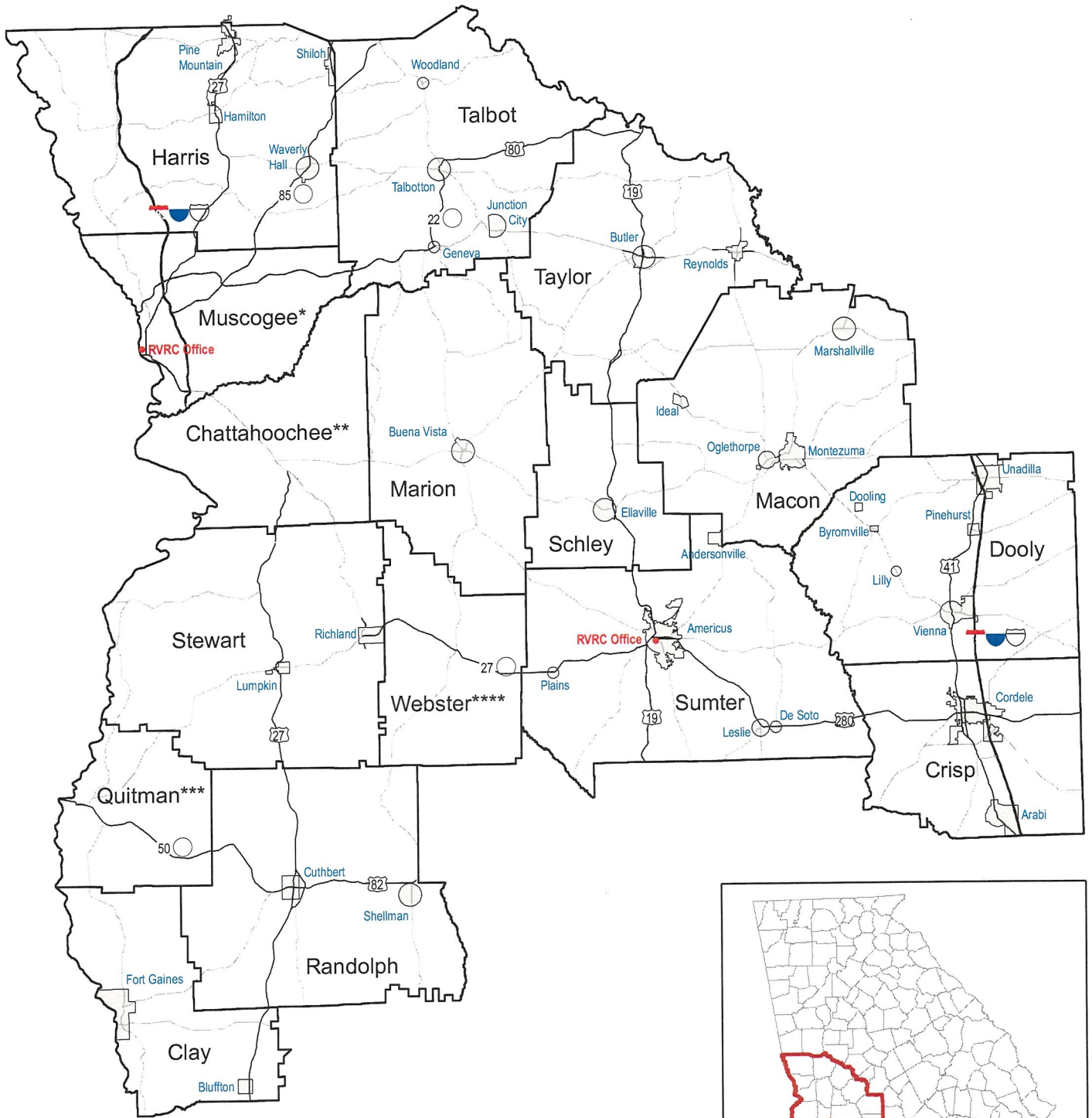
**Hon. Terrell Hudson**  
Dooly County Commission Chair

**Mr. Chip Jones**  
Private Industry Appointee, Stewart County

**Hon. John Harry Lange**  
Harris County Commission Chair

**Mr. A. J. Rivers**  
Lt. Governor Appointee, Crisp County

# River Valley Regional Commission—Region 8



\*Columbus Consolidated Government  
 \*\*Unified Government of Cusseta-Chattahoochee County  
 \*\*\*Unified Government of Georgetown-Quitman County  
 \*\*\*\*Unified Government of Webster County



## **II. FINANCIAL SECTION**

**INDEPENDENT AUDITOR’S REPORT**

To the Council  
 River Valley Regional Commission  
 Columbus, Georgia

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of River Valley Regional Commission (the “RC”) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the RC’s basic financial statements as listed in the table of contents.

**Management’s Responsibility for the Financial Statements**

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

**Auditor’s Responsibility**

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

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

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

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of River Valley Regional Commission as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows, and the respective budgetary comparison for the General Fund and the Major Special Revenue Funds thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 14 through 22 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

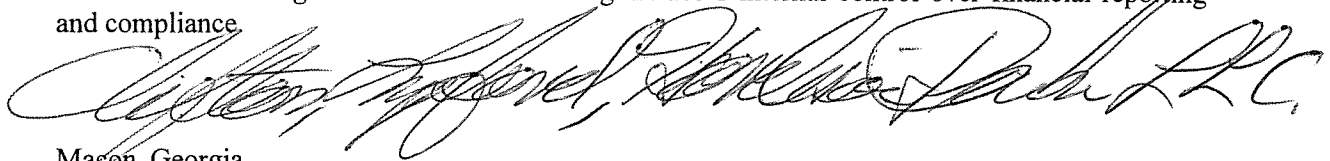
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the RC's basic financial statements. The combining and individual nonmajor fund financial statements and schedules, the supplemental schedules, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the other information, such as the introductory and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relates 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 schedules, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The supplemental schedules, introductory section, and statistical tables 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 November 6, 2018, on our consideration of the RC's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the RC's 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 RC's internal control over financial reporting and compliance.



Macon, Georgia  
November 6, 2018

## **MANAGEMENT'S DISCUSSION & ANALYSIS**

RIVER VALLEY REGIONAL COMMISSION  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of River Valley Regional Commission (RVRC), we offer readers of the RVRC's financial statements this narrative overview and analysis of the financial activities of the Commission for the fiscal year ended June 30, 2018. This discussion and analysis should be read in conjunction with our Government-wide Financial Statements, Fund Financial Statements and the Notes to the Financial Statements.

### **Financial Highlights**

As of the close of fiscal year ending June 30, 2018:

- The total assets of the RVRC were \$5,325,244. Of this amount, \$581,529 are invested in capital assets, net of depreciation and related debt.
- The total liabilities for the RVRC were \$2,364,235. Total noncurrent liabilities were \$1,218,533.
- The assets of the RVRC exceeded its liabilities by \$2,961,009. Of this amount, \$1,259,291 is unrestricted and may be used to meet the RVRC's ongoing obligations.
- Total program revenues from governmental activities, provided primarily through federal and state grants, were \$7,925,467.
- Total general revenues from governmental activities were \$391,664 (primarily local government dues), all of which was contributed to the program revenue provided by federal and state grants to fund total governmental activities.
- Total combined revenue for governmental and business-type activities was \$8,375,289.
- Total combined expenses were \$8,318,015 for governmental and business-type activities.
- The net position of the RVRC was \$2,961,009, an increase of \$57,274 from the beginning of the year.
- Excess of actual expenditures over budget totaled \$75,597 in the Major Special Revenue Funds, all of which was offset by actual revenues over budget.

### **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the RVRC's basic financial statements. The RVRC'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 RVRC's finances, in a manner similar to a private-sector business. These statements provide information about the activities of the RC as a whole and present a longer-term view of finances.

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

The statement of activities presents information showing how the RC's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving

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rise to the change occurs, regardless of the 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.

GASB 34 prescribes that activities be classified in two general categories, governmental and business-type. Most of the RVRC's basic services, including the administration of direct federal grants, state administered grants and contracts and local contracts and programs qualify as *governmental activities* and are so classified in the *statement of net position* and the *statement of activities*. Local (member) government dues and federal and state grants finance most of these activities. Governmental activities also include an internal service fund used to account for pooled costs that are allocated to various grants and contracts as determined by the Commission's cost allocation plan.

The RVRC's business-type activities consist of revolving loan and relending programs and rental property. These programs are accounted for in proprietary funds. The RVRC has one blended component unit, the River Valley Area Development Corporation. The government-wide financial statements can be found on pages 23 through 26 of this report.

The following table reflects the condensed Statement of Net Position for the current year, as well as the previous year:

	Governmental Activities		Business-Type Activities		Totals	
	June 30, 2018	June 30, 2017	June 30, 2018	June 30, 2017	June 30, 2018	June 30, 2017
Current and Other Assets	\$ 2,300,949	\$ 2,342,046	\$ 1,183,551	\$ 1,197,664	\$ 3,484,500	\$ 3,539,710
Capital Assets-Net	1,242,003	1,265,648	62,053	68,421	1,304,056	1,334,069
Other Noncurrent Assets	-	-	536,688	560,117	536,688	560,117
Total Assets	<u>3,542,952</u>	<u>3,607,694</u>	<u>1,782,292</u>	<u>1,826,202</u>	<u>5,325,244</u>	<u>5,433,896</u>
Current Liabilities	1,073,129	1,144,954	72,573	71,906	1,145,702	1,216,860
Noncurrent Liabilities	<u>695,533</u>	<u>722,526</u>	<u>523,000</u>	<u>590,775</u>	<u>1,218,533</u>	<u>1,313,301</u>
Total Liabilities	<u>1,768,662</u>	<u>1,867,480</u>	<u>595,573</u>	<u>662,681</u>	<u>2,364,235</u>	<u>2,530,161</u>
Net Position:						
Net Investment						
in Capital Assets	519,476	517,301	62,053	68,421	581,529	585,722
Restricted	-	-	1,120,189	1,106,364	1,120,189	1,106,364
Unrestricted	<u>1,254,814</u>	<u>1,222,913</u>	<u>4,477</u>	<u>(11,264)</u>	<u>1,259,291</u>	<u>1,211,649</u>
Total Net Position	<u>\$ 1,774,290</u>	<u>\$ 1,740,214</u>	<u>\$ 1,186,719</u>	<u>\$ 1,163,521</u>	<u>\$ 2,961,009</u>	<u>\$ 2,903,735</u>

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 MANAGEMENT'S DISCUSSION AND ANALYSIS  
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The following table reflects the condensed Statement of Activities for the current year, as well as the previous year:

	Governmental Activities		Business-Type Activities		Totals	
	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017
<b>Program Revenues:</b>						
Charges for Services	\$ 285,875	\$ 310,802	\$ 45,359	\$ 56,721	\$ 331,234	\$ 367,523
Operating Grants/Contributions	7,639,592	7,563,093	-	-	7,639,592	7,563,093
<b>General Revenues:</b>						
Regional Appropriations	376,386	377,661	-	-	376,386	377,661
Interest Revenue	304	324	189	201	493	525
Miscellaneous Revenue	14,974	5,652	12,610	3,554	27,584	9,206
<b>Total Revenues</b>	<u>8,317,131</u>	<u>8,257,532</u>	<u>58,158</u>	<u>60,476</u>	<u>8,375,289</u>	<u>8,318,008</u>
<b>Program Expenses:</b>						
Aging Services	5,052,546	4,930,694	-	-	5,052,546	4,930,694
Planning & Development	457,646	390,884	-	-	457,646	390,884
Workforce Development	1,225,517	1,268,356	-	-	1,225,517	1,268,356
Transportation	1,005,559	1,073,498	-	-	1,005,559	1,073,498
Revolving Loan Programs	-	-	9,771	2,399	9,771	2,399
Relending Programs	-	-	7,189	18,997	7,189	18,997
Rental Program	-	-	12,853	10,550	12,853	10,550
<b>General Expenses:</b>						
General Government	546,934	533,483	-	-	546,934	533,483
<b>Total Expenses</b>	<u>8,288,202</u>	<u>8,196,915</u>	<u>29,813</u>	<u>31,946</u>	<u>8,318,015</u>	<u>8,228,861</u>
<b>Transfers</b>	<u>5,147</u>	<u>19,450</u>	<u>(5,147)</u>	<u>(19,450)</u>	<u>-</u>	<u>-</u>
<b>Change in Net Position</b>	<u>34,076</u>	<u>80,067</u>	<u>23,198</u>	<u>9,080</u>	<u>57,274</u>	<u>89,147</u>
<b>Net Position - Beginning</b>	<u>1,740,214</u>	<u>1,660,147</u>	<u>1,163,521</u>	<u>1,154,441</u>	<u>2,903,735</u>	<u>2,814,588</u>
<b>Net Position - Ending</b>	<u>\$ 1,774,290</u>	<u>\$ 1,740,214</u>	<u>\$ 1,186,719</u>	<u>\$ 1,163,521</u>	<u>\$ 2,961,009</u>	<u>\$ 2,903,735</u>

**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 RVRC, like other similar governmental entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the RVRC 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.



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**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 fund 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 the 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 RVRC maintains two governmental fund types. These funds are the general fund and special revenue funds.

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

The Commission's governmental fund financial statements can be found on pages 27 through 34 of this report.

**Proprietary funds**

The RVRC has several proprietary funds including the internal service fund. The RVRC's internal service fund is an accounting device used under the provisions of the United States Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Chapter I, Chapter II, Part 200, et al.) to accumulate and allocate costs to grants and contracts in accordance with the Commission's cost allocation plan. Because these costs are allocated to and benefit governmental functions, they are included within governmental activities in the government-wide financial statements.

Other proprietary funds include the EDA Revolving Loan Fund, a USDA Relending Program Fund, other small loan funds, and a Rental Property Fund. The proprietary fund financial statements can be found on pages 35 through 41 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. The Notes to the Financial Statements begin on page 42.

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**Other information**

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

**Government-wide Financial Analysis**

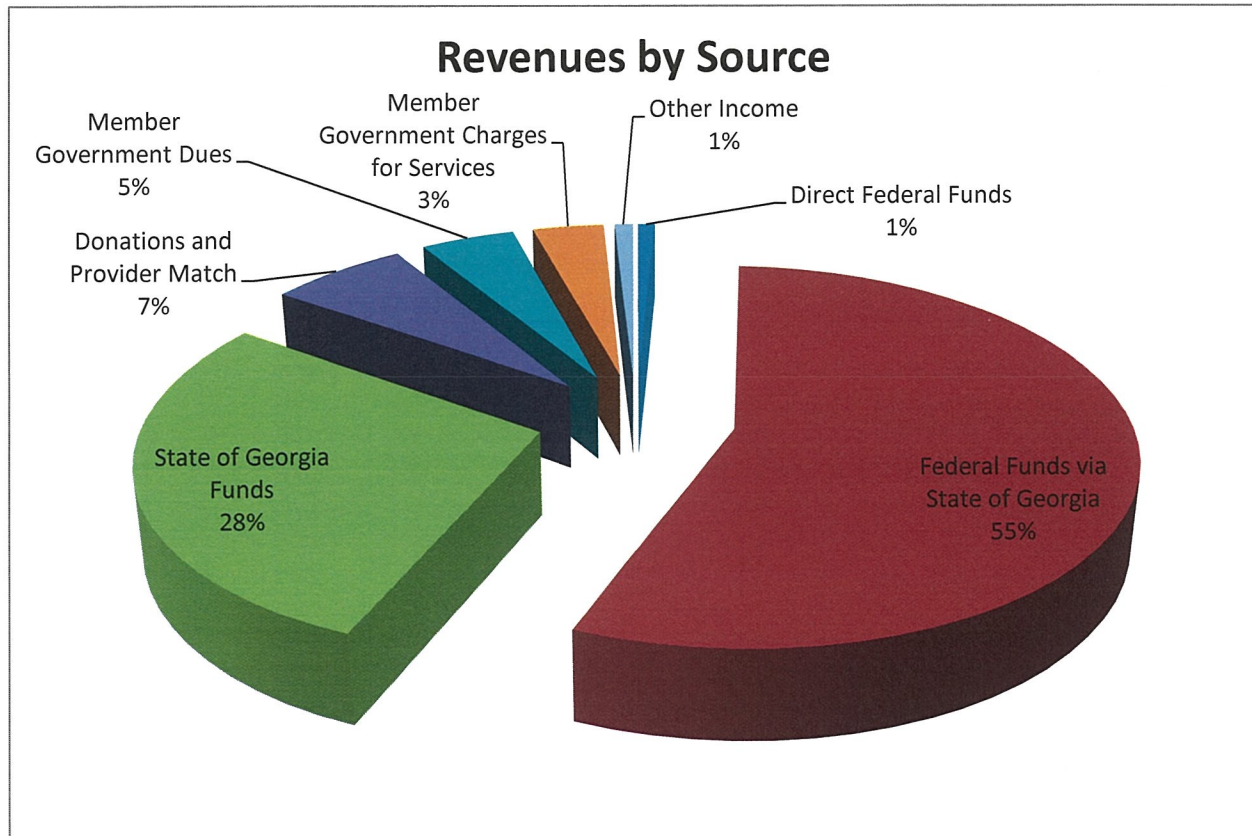
As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As of June 30, 2018, RVRC's assets exceeded liabilities by \$2,961,009. Of this amount, \$581,529 (20%) are invested in capital assets such as land, buildings and equipment. Of the remaining \$2,379,480, \$1,259,291 (42% of net position) is unrestricted and may be used to meet the RVRC's ongoing obligations. \$1,120,189 (38% of net position) is restricted for loans in the proprietary funds.

Change in net position for the year was \$57,274. This increase reflects the amount of revenues over expenses for the RC as a whole. Total revenues were \$8,375,289 and total expenses were \$8,318,015. Of the total expenses of \$8,318,015, \$546,934 (7%) were general government expenses, and \$7,771,081 (93%) were related to programs.

The RC receives its revenue mainly from federal and state grants and awards and from contracts with local member governments. The major revenue reported in the General Fund is received as payment for services and dues from local governments within the region. Georgia law empowers the Council to establish dues for the member governments using the latest population estimates provided by the U.S Census Bureau. The current dues structure assesses the member governments at a rate of \$1.00 per capita. The total amount of assessed dues for fiscal year 2018 was \$376,386.

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The following chart demonstrates the percentages of total revenues received by source for FY18:



The focus of the RVRC's governmental funds is to provide information on near term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Commission's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the Commission's net resources available for spending at the end of the fiscal year. Governmental funds include the General Fund and the Special Revenue Funds.

As of the end of the current fiscal year, the RVRC's governmental funds reported an ending fund balance of \$767,055, a net increase of \$14,841 for the current year. \$684,234 of this fund balance is within the General Fund. The Special Revenue Funds have no fund balances and had no net change in fund balances for the year, with the exception of the Area Development Corporation Special Revenue Fund, which had an increase of \$2,917 in fund balance for an ending fund balance of \$82,821.

**Proprietary funds**

As stated previously, the RVRC reports on several proprietary loan funds, a rental property fund, and an internal service fund. The internal service fund accounts for employee benefits and indirect costs in accordance with its cost allocation plan. These costs are pooled and billed primarily to grants and contracts accounted for in the Special Revenue Funds and General Fund. These reimbursements from the other funds are recognized as revenue in the internal service fund as cost recoveries.

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Net position of the proprietary funds (excluding Internal Service Fund) increased by \$23,198 to \$1,186,719 at June 30, 2018. Net position of the Internal Service Fund did not change. Net position of the Internal Service Fund is included in governmental activities in the Statement of Net Position.

**Budgetary Highlights**

The RVRC 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 for the upcoming year, the 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/contracts entered into during the year and to delete contracts/grants that never materialized.

The Community Care Special Revenue Fund had expenditures over budget of \$52,366, all of which was offset by revenues over budget. The Community Based Services Special Revenue Fund, had \$23,231 more expenditures than budgeted, but all of that amount was offset by revenues over budget or other expenditures under budget. Detailed budgetary to actual comparisons for major special revenue funds begin on page 33 of this report.

**Capital assets**

The RVRC's investment in capital assets for its governmental type activities as of June 30, 2018 amounts to \$1,242,003 (net of accumulated depreciation). Related debt is \$722,527. This investment in capital assets includes land, buildings and improvements, land improvements, and equipment. Detailed information regarding the capital asset activity for fiscal year 2018 can be found in Note 3 of this report.

Capital assets of the RVRC (Governmental Activities) as of June 30, 2018 were as follows:

	Land				Total
	Land	Buildings	Improvements	Equipment	
Capital Asset	\$ 152,808	\$ 1,232,212	\$ 11,014	\$ 236,046	\$ 1,632,080
Less Accumulated Depreciation	-	(203,097)	-	(186,980)	(390,077)
Net Capital Assets	\$ 152,808	\$ 1,029,115	\$ 11,014	\$ 49,066	\$ 1,242,003

The RC owns two additional buildings and the associated land that amount to \$62,053 net value. These buildings are accounted for in the Rental Property Enterprise Fund and generate approximately \$24,000 in revenue each year. There is no debt associated with either of these buildings.

**Long-term Debt**

The Commission had a note payable to the Dooly County Board of Commissioners that was paid in full in FY18. This note was created to fund the General Fund's obligation for the reimbursement of disallowed costs due to violations of DCA rules and regulations that occurred in the Middle Flint Regional Development Center's administration of the Dooly County Community Development Block Grant #07h-y-046-3356. The original note was \$115,612 principal with no interest to be paid in quarterly installments ending June 30, 2018.

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FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(CONTINUED)

The Commission had a note payable to the Randolph County Development Authority that was paid in full in FY18. This note was created to fund the General Fund's obligation for the local match in the Revolving Loan Fund and had an original balance of \$108,841. The terms of the note were amended in 2004 to remove the interest charges. Debt service requirements on this note were \$6,344 per year through the fiscal year 2018.

The Commission has two outstanding notes payable to the United States Department of Agriculture. The original note for the Intermediary Relending Program was \$1,000,000 and is payable in annual installments including principal and interest at 1% per annum totaling \$42,450. The second note for the Intermediary Relending Program was for \$750,000 and is payable in annual installments including principal and interest at 1% per annum totaling \$31,838. Both of these notes are secured by notes receivable, cash, and cash equivalents.

The Commission has a capital lease payable to the Downtown Development Authority of Columbus, Georgia. This lease is for the acquisition and improvements of property at 1428 Second Avenue, Columbus, Georgia (title conveyed by Warranty Deed from RVRC to Downtown Development Authority of Columbus) and 710 and 728 Front Avenue, Columbus, Georgia, financed by the Downtown Development Authority of Columbus' issuance and sale of its bonds designated as Downtown Development Authority of Columbus, Georgia Revenue Bonds (River Valley Regional Commission Project) Series 2018 in the aggregate principal amount of \$925,000. The lease is effective May 1, 2015 and shall remain in force for twenty years unless the Commission exercises its option to prepay rental payments in whole or in part without penalty. The Commission has a purchase option of \$100 at the end of the lease. Lease payments are interest only for the first twelve months and afterwards include principal and interest at an initial fixed rate of 4.39% per annum for a total payment of \$4884 per month. Beginning on June 1, 2020 and continuing until maturity, the fixed rate of interest shall be the weekly average yield of the 5-year U.S. Government constant maturity treasury security as published in the Federal Reserve Statistical Release H.15 on June 1, 2020 plus 3.05%. The initial bonds mature on May 1, 2025 and will be re-issued at that time for the remaining balance of the lease. Lease payments will be made in monthly installments ending May 1, 2035. The gross amount of assets acquired through this lease includes land valued at \$152,808 and buildings valued at \$947,168.

Detailed information regarding long-term debt activity for fiscal year 2018 can be found in Note 5 of this report.

### **Economic Factors and Next Year's Budget**

The RC's funding level continues to change due to the level of Federal and State funding or appropriations for services offered by the RC to assist its member governments. The dues assessment approved by the Council will remain at \$1.00 per capita for fiscal year 2019, resulting in total dues receipts of \$371,243 for the upcoming year.

The approved FY 2019 initial budget as of the date of this report provides for \$7,203,619 in program revenues (including pass-through funds), with \$7,555,722 in related expenses and matching funds, the difference of which will be covered by member assessments.

RIVER VALLEY REGIONAL COMMISSION  
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MANAGEMENT'S DISCUSSION AND ANALYSIS  
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**Requests for Information**

This financial report is designed to provide all interested parties with an overview of River Valley Regional Commission's finances and to demonstrate the RVRC's accountability for the funds it receives from all sources. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Executive Director, River Valley Regional Commission, PO Box 1908, Columbus, GA 31902.

## **BASIC FINANCIAL STATEMENTS**

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 STATEMENT OF NET POSITION  
 JUNE 30, 2018

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 593,681	\$ 1,108,352	\$ 1,702,033
Receivables, net of allowances for uncollectibles			
Accounts receivable	1,155	75	1,230
Notes receivable, current	-	30,984	30,984
Intergovernmental receivables	1,612,906	-	1,612,906
Interest receivable	-	10,003	10,003
Internal balances	(33,020)	33,020	-
Prepaid items	34,194	1,117	35,311
Properties held for sale	92,033	-	92,033
<b>Total current assets</b>	<b>2,300,949</b>	<b>1,183,551</b>	<b>3,484,500</b>
Noncurrent assets:			
Notes receivable	-	536,688	536,688
Capital assets			
Nondepreciable	152,808	7,250	160,058
Depreciable, net	1,089,195	54,803	1,143,998
<b>Total noncurrent assets</b>	<b>1,242,003</b>	<b>598,741</b>	<b>1,840,744</b>
<b>Total Assets</b>	<b>3,542,952</b>	<b>1,782,292</b>	<b>5,325,244</b>

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



RIVER VALLEY REGIONAL COMMISSION  
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 STATEMENT OF NET POSITION  
 JUNE 30, 2018  
 (CONTINUED)

	Governmental Activities	Business-Type Activities	Total
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	890,586	-	890,586
Accrued compensation	79,178	-	79,178
Accrued interest	-	4,679	4,679
Current portion of notes payable	-	67,775	67,775
Current portion of capital lease payable	26,994	-	26,994
Current portion of compensated absences	71,815	119	71,934
Unearned revenue	4,556	-	4,556
Total current liabilities	<u>1,073,129</u>	<u>72,573</u>	<u>1,145,702</u>
Noncurrent liabilities:			
Notes payable	-	523,000	523,000
Capital lease payable	695,533	-	695,533
Total noncurrent liabilities	<u>695,533</u>	<u>523,000</u>	<u>1,218,533</u>
Total liabilities	<u>1,768,662</u>	<u>595,573</u>	<u>2,364,235</u>
<b>NET POSITION</b>			
Net investment in capital assets	519,476	62,053	581,529
Restricted:			
Loans	-	1,120,189	1,120,189
Unrestricted	1,254,814	4,477	1,259,291
Total Net Position	<u>\$ 1,774,290</u>	<u>\$ 1,186,719</u>	<u>\$ 2,961,009</u>

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

RIVER VALLEY REGIONAL COMMISSION  
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 STATEMENT OF ACTIVITIES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
<b>Primary Government:</b>			
<b>Governmental Activities</b>			
General government	\$ 546,934	\$ 281,844	\$ 19,818
Aging services	5,052,546	-	4,987,027
Planning & development	457,646	4,031	411,125
Workforce development	1,225,517	-	1,225,367
Transportation	1,005,559	-	996,255
<b>Total governmental activities</b>	<b>8,288,202</b>	<b>285,875</b>	<b>7,639,592</b>
<b>Business-type Activities</b>			
Revolving loan program	9,771	20,641	-
Relending program	7,189	6,718	-
Rental program	12,853	18,000	-
<b>Total business-type activities</b>	<b>29,813</b>	<b>45,359</b>	<b>-</b>
<b>Total Primary Government</b>	<b>\$ 8,318,015</b>	<b>\$ 331,234</b>	<b>\$ 7,639,592</b>

General Revenues

Regional appropriations

Interest revenue

Miscellaneous

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning of year

Net Position - End of year

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

RIVER VALLEY REGIONAL COMMISSION  
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 STATEMENT OF ACTIVITIES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
 (CONTINUED)

Net (Expense) Revenue Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ (245,272)	\$ -	\$ (245,272)
(65,519)	-	(65,519)
(42,490)	-	(42,490)
(150)	-	(150)
(9,304)	-	(9,304)
(362,735)	-	(362,735)
-	10,870	10,870
-	(471)	(471)
-	5,147	5,147
-	15,546	15,546
(362,735)	15,546	(347,189)
376,386	-	376,386
304	189	493
14,974	12,610	27,584
391,664	12,799	404,463
5,147	(5,147)	-
396,811	7,652	404,463
34,076	23,198	57,274
1,740,214	1,163,521	2,903,735
\$ 1,774,290	\$ 1,186,719	\$ 2,961,009

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

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 BALANCE SHEET  
 GOVERNMENTAL FUNDS  
 JUNE 30, 2018

<u>ASSETS</u>	General	Community Care	Community Based Services	Nonmajor Governmental Funds	Total Governmental Funds
Cash and cash equivalents	\$ 573,978	\$ -	\$ -	\$ 6,440	\$ 580,418
Intergovernmental receivables	237,164	150,540	210,643	1,014,559	1,612,906
Prepaid items	-	-	-	162	162
Properties held for sale	-	-	-	92,033	92,033
<b>Total Assets</b>	<b>\$ 811,142</b>	<b>\$ 150,540</b>	<b>\$ 210,643</b>	<b>\$ 1,113,194</b>	<b>\$ 2,285,519</b>
 <u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities:</u>					
Accounts payable	\$ 10,004	\$ -	\$ -	\$ 114	\$ 10,118
Due to other funds	112,348	150,540	210,643	1,030,259	1,503,790
Unearned revenue	4,556	-	-	-	4,556
<b>Total Liabilities</b>	<b>126,908</b>	<b>150,540</b>	<b>210,643</b>	<b>1,030,373</b>	<b>1,518,464</b>
 <u>Fund Balances:</u>					
<u>Fund Balances:</u>					
Nonspendable	-	-	-	162	162
Assigned	-	-	-	82,659	82,659
Unassigned	684,234	-	-	-	684,234
<b>Total Fund Balances</b>	<b>684,234</b>	<b>-</b>	<b>-</b>	<b>82,821</b>	<b>767,055</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 811,142</b>	<b>\$ 150,540</b>	<b>\$ 210,643</b>	<b>\$ 1,113,194</b>	<b>\$ 2,285,519</b>

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

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
 TO THE STATEMENT OF NET POSITION  
 JUNE 30, 2018

Total Fund Balance per Balance Sheet of Governmental Funds	\$ 767,055
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Amounts reported for governmental activities in the Statement of Net Position differ from amounts reported in the Balance Sheet of Governmental Funds due to the following:

Capital Assets

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

Cost of the assets - not included in the internal service fund	186,155
Accumulated depreciation - not included in the internal service fund	(159,504)

Internal Service

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

	<u>980,584</u>
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Net position of governmental activities	<u><u>\$ 1,774,290</u></u>
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The accompanying notes are an integral part of these financial statements.

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	General	Community Care	Community Based Services	Nonmajor Governmental Funds	Total Governmental Funds
<u>Revenues:</u>					
Federal grants/contracts	\$ -	\$ 446,280	\$ -	\$ 4,264,432	\$ 4,710,712
State grants/contracts	-	498,648	1,036,400	847,013	2,382,061
Local government dues	376,386	-	-	-	376,386
Charges for services	281,844	-	-	4,031	285,875
Interest revenue	303	-	-	1	304
Contributions and donations	19,818	-	44,800	482,201	546,819
Miscellaneous revenue	14,974	-	-	-	14,974
<b>Total Revenues</b>	<b>693,325</b>	<b>944,928</b>	<b>1,081,200</b>	<b>5,597,678</b>	<b>8,317,131</b>
<u>Expenditures:</u>					
Current:					
Personal Services:					
Salaries and wages	184,999	117,069	122,689	646,689	1,071,446
Employee benefits	86,485	54,728	57,356	302,320	500,889
<b>Total Personal Services</b>	<b>271,484</b>	<b>171,797</b>	<b>180,045</b>	<b>949,009</b>	<b>1,572,335</b>
Purchased/Contracted Services:					
Professional and technical services	-	650,383	779,551	3,953,876	5,383,810
Other purchased services	63,809	34,007	33,842	332,145	463,803
<b>Total Purchased/Contracted Services</b>	<b>63,809</b>	<b>684,390</b>	<b>813,393</b>	<b>4,286,021</b>	<b>5,847,613</b>
Supplies	10,778	5,000	-	30,689	46,467
Indirect cost allocations	132,333	83,741	87,762	439,611	743,447
Other costs:					
Payments to other agencies	8,754	-	-	-	8,754
Bad debts	3,712	-	-	-	3,712
<b>Total Other Costs</b>	<b>12,466</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,466</b>
Debt Service:					
Principal	29,345	-	-	-	29,345
Interest	32,788	-	-	-	32,788
<b>Total Debt Service</b>	<b>62,133</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62,133</b>
<b>Total Expenditures</b>	<b>553,003</b>	<b>944,928</b>	<b>1,081,200</b>	<b>5,705,330</b>	<b>8,284,461</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	140,322	-	-	(107,652)	32,670

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

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
 (CONTINUED)

	General	Community Care	Community Based Services	Nonmajor Governmental Funds	Total Governmental Funds
<u>Other Financing Sources (Uses):</u>					
Transfers from other funds	5,147	-	-	149,742	154,889
Transfers to other funds	(133,545)	-	-	(39,173)	(172,718)
Total Other Financing Sources (Uses)	(128,398)	-	-	110,569	(17,829)
Net Change in Fund Balances	11,924	-	-	2,917	14,841
Fund Balances - Beginning of Year	672,310	-	-	79,904	752,214
Fund Balances - End of Year	\$ 684,234	\$ -	\$ -	\$ 82,821	\$ 767,055

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

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 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, 2018

Net Change in Fund Balances Per Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds	\$ 14,841
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Amounts reported for governmental activities in the Statement of Activities differ from amounts reported in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances due to the following:

Capital Assets

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

Total depreciation - not included in the internal service fund	(10,110)
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Long-term Debt

Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. The adjustment for these items is as follows:

Principal payments on notes payable	<u>29,345</u>
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Change in Net Position of Governmental Activities	<u><u>\$ 34,076</u></u>
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The accompanying notes are an integral part of these financial statements.



RIVER VALLEY REGIONAL COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	General Fund			Variance with Final Budget
	Original Budget	Final Budget	Actual	
<u>Revenues:</u>				
Local government dues	\$ 376,386	\$ 376,386	\$ 376,386	\$ -
Charges for services	299,351	310,746	281,844	(28,902)
Interest revenue	400	400	303	(97)
Contributions and donations	-	4,000	19,818	15,818
Miscellaneous revenue	6,450	6,450	14,974	8,524
Total Revenues	682,587	697,982	693,325	(4,657)
<u>Expenditures:</u>				
Current:				
Personal Services:				
Salaries and wages	176,317	195,040	184,999	10,041
Employee benefits	80,942	90,706	86,485	4,221
Total Personal Services	257,259	285,746	271,484	14,262
Purchased/Contracted Services:				
Professional and technical services	8,333	-	-	-
Other purchased services	57,442	72,553	63,809	8,744
Total Purchased/Contracted Services	65,775	72,553	63,809	8,744
Supplies	11,300	11,300	10,778	522
Indirect cost allocations	123,743	139,302	132,333	6,969
Other costs:				
Payments to other agencies	-	4,000	8,754	(4,754)
Bad debts	-	-	3,712	(3,712)
Total Other Costs	-	4,000	12,466	(8,466)
Debt Service:				
Principal	29,345	29,345	29,345	-
Interest	32,788	32,788	32,788	-
Total Debt Service	62,133	62,133	62,133	-
Total Expenditures	520,210	575,034	553,003	22,031
Excess (Deficiency) of Revenues Over (Under) Expenditures	162,377	122,948	140,322	17,374
<u>Other Financing Sources (Uses):</u>				
Transfers from other funds	9,000	6,777	5,147	(1,630)
Transfers to other funds	(139,692)	(110,301)	(133,545)	(23,244)
Total Other Financing Sources (Uses)	(130,692)	(103,524)	(128,398)	(24,874)
Net change in fund balance	31,685	19,424	11,924	(7,500)
Fund Balance - Beginning of Year	672,310	672,310	672,310	-
Fund Balance - End of Year	\$ 703,995	\$ 691,734	\$ 684,234	\$ (7,500)

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

RIVER VALLEY REGIONAL COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
(CONTINUED)

	AAA Community Care Services			Variance with Final Budget
	Original Budget	Final Budget	Actual	
<u>Revenues:</u>				
Federal grants/contracts	\$ 446,281	\$ 446,281	\$ 446,280	\$ (1)
State grants/contracts	446,281	446,281	498,648	52,367
Total Revenues	892,562	892,562	944,928	52,366
<u>Expenditures:</u>				
Current:				
Personal Services:				
Salaries and wages	127,465	121,231	117,069	4,162
Employee benefits	58,640	56,380	54,728	1,652
Total Personal Services	186,105	177,611	171,797	5,814
Purchased/Contracted Services:				
Professional and technical services	598,016	598,016	650,383	(52,367)
Other purchased services	17,919	25,349	34,007	(8,658)
Total Purchased/Contracted Services	615,935	623,365	684,390	(61,025)
Supplies	1,000	5,000	5,000	-
Indirect cost allocations	89,522	86,586	83,741	2,845
Total Expenditures	892,562	892,562	944,928	(52,366)
Net change in fund balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -

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

RIVER VALLEY REGIONAL COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
(CONTINUED)

	AAA Community Based Services			Variance with Final Budget
	Original Budget	Final Budget	Actual	
<u>Revenues:</u>				
State grants/contracts	\$ 1,081,069	\$ 1,036,425	\$ 1,036,400	\$ (25)
Contributions and donations	21,544	21,544	44,800	23,256
Total Revenues	1,102,613	1,057,969	1,081,200	23,231
<u>Expenditures:</u>				
Current:				
Personal Services:				
Salaries and wages	144,286	125,199	122,689	2,510
Employee benefits	65,345	59,019	57,356	1,663
Total Personal Services	209,631	184,218	180,045	4,173
Purchased/Contracted Services:				
Professional and technical services	756,317	756,317	779,551	(23,234)
Other purchased services	34,543	27,166	33,842	(6,676)
Total Purchased/Contracted Services	790,860	783,483	813,393	(29,910)
Indirect cost allocations	102,122	90,268	87,762	2,506
Total Expenditures	1,102,613	1,057,969	1,081,200	(23,231)
Net change in fund balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -

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

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 STATEMENT OF NET POSITION  
 PROPRIETARY FUNDS  
 JUNE 30, 2018

	EDA Revolving Loan Fund	USDA Relending Program	Other Proprietary Funds	Total	Governmental Activities- Internal Service Fund
<u>ASSETS</u>					
Current Assets					
Cash and cash equivalents	\$ 450,224	\$ 409,436	\$ 248,692	\$ 1,108,352	\$ 13,263
Accounts receivable	-	-	-	-	1,155
Notes receivable - current	13,105	17,879	-	30,984	-
Interest receivable	1,692	8,311	-	10,003	-
Fees Receivable	25	50	-	75	-
Due from other funds	-	12,000	23,619	35,619	1,470,770
Prepaid items	-	-	1,117	1,117	34,032
Total Current Assets	<u>465,046</u>	<u>447,676</u>	<u>273,428</u>	<u>1,186,150</u>	<u>1,519,220</u>
Noncurrent Assets					
Notes receivable	409,169	127,519	-	536,688	-
Capital Assets not being depreciated					
Land	-	-	7,250	7,250	152,808
Capital assets					
Depreciable, net	-	-	54,803	54,803	1,062,544
Total Noncurrent Assets	<u>409,169</u>	<u>127,519</u>	<u>62,053</u>	<u>598,741</u>	<u>1,215,352</u>
Total Assets	<u>874,215</u>	<u>575,195</u>	<u>335,481</u>	<u>1,784,891</u>	<u>2,734,572</u>

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

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 STATEMENT OF NET POSITION  
 PROPRIETARY FUNDS  
 JUNE 30, 2018  
 (CONTINUED)

	EDA Revolving Loan Fund	USDA Relending Program	Other Proprietary Funds	Total	Governmental Activities- Internal Service Fund
<u>LIABILITIES</u>					
Current Liabilities					
Accounts payable	-	-	-	-	880,468
Accrued expenses	-	-	-	-	79,178
Accrued interest	-	4,679	-	4,679	-
Compensated absences	119	-	-	119	71,815
Due to other funds	2,599	-	-	2,599	-
Current portion of notes payable	-	67,775	-	67,775	-
Current portion of capital lease payable	-	-	-	-	26,994
Total Current Liabilities	<u>2,718</u>	<u>72,454</u>	<u>-</u>	<u>75,172</u>	<u>1,058,455</u>
Noncurrent Liabilities					
Notes payable	-	523,000	-	523,000	-
Capital Lease Payable	-	-	-	-	695,533
Total Noncurrent Liabilities	<u>-</u>	<u>523,000</u>	<u>-</u>	<u>523,000</u>	<u>695,533</u>
Total Liabilities	<u>2,718</u>	<u>595,454</u>	<u>-</u>	<u>598,172</u>	<u>1,753,988</u>
<u>NET POSITION</u>					
Net investment in capital assets	-	-	62,053	62,053	492,825
Net position-restricted					
Loans	871,497	-	248,692	1,120,189	-
Net position-unrestricted (deficit)	-	(20,259)	24,736	4,477	487,759
Total Net Position	<u>\$ 871,497</u>	<u>\$ (20,259)</u>	<u>\$ 335,481</u>	<u>\$ 1,186,719</u>	<u>\$ 980,584</u>

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

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 STATEMENT OF REVENUES, EXPENSES  
 AND CHANGES IN NET POSITION  
 PROPRIETARY FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	EDA Revolving Loan Fund	USDA Relending Program	Other Proprietary Funds	Total	Governmental Activities- Internal Service Fund
<u>Operating Revenues:</u>					
Interest from loans	\$ 20,641	\$ 6,718	\$ -	\$ 27,359	\$ -
Charges for services	-	-	18,000	18,000	-
Indirect cost recovery	-	-	-	-	1,410,353
Other income	2,851	9,759	-	12,610	-
<b>Total Operating Revenues</b>	<b>23,492</b>	<b>16,477</b>	<b>18,000</b>	<b>57,969</b>	<b>1,410,353</b>
<u>Operating Expenses:</u>					
Salaries and wages	2,366	-	-	2,366	601,427
Employee benefits	1,106	-	-	1,106	255,084
Advertising	-	-	-	-	319
Bad debts/(recovery)	2,980	-	-	2,980	-
Books and periodicals	-	-	-	-	878
Communications	-	-	-	-	15,591
Depreciation	-	-	6,368	6,368	33,449
Dues and fees	816	-	-	816	10,720
Education and training	-	-	-	-	3,359
Energy (Utilities)	-	-	-	-	25,162
Group insurance	-	-	-	-	206,697
Insurance, other than employee benefits	-	-	1,611	1,611	14,062
Other purchased services	-	-	-	-	112
Postage and freight	-	-	-	-	10,040
Printing and binding	-	-	-	-	1,271
Professional services	675	-	-	675	25,926
Rentals	-	-	-	-	35
Repairs and maintenance	-	-	4,874	4,874	35,118

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

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 STATEMENT OF REVENUES, EXPENSES  
 AND CHANGES IN NET POSITION  
 PROPRIETARY FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
 (CONTINUED)

	EDA Revolving Loan Fund	USDA Relending Program	Other Proprietary Funds	Total	Governmental Activities- Internal Service Fund
Retirement contributions	-	-	-	-	114,362
Supplies and materials	-	-	-	-	7,695
Technical services	-	-	-	-	60,213
Travel	135	-	-	135	11,809
Indirect cost allocations	1,693	-	-	1,693	-
Total Operating Expenses	9,771	-	12,853	22,624	1,433,329
Operating income (loss)	13,721	16,477	5,147	35,345	(22,976)
Nonoperating revenues (expenses)					
Interest income	86	85	18	189	-
Interest expense	-	(7,189)	-	(7,189)	-
Total nonoperating revenues (expenses)	86	(7,104)	18	(7,000)	-
Income (loss) before transfers	13,807	9,373	5,165	28,345	(22,976)
Transfers out	-	-	(5,147)	(5,147)	-
Transfers in	-	-	-	-	22,976
Change in net position	13,807	9,373	18	23,198	-
Net Position/(Deficit) - Beginning of Year	857,690	(29,632)	335,463	1,163,521	980,584
Net Position/(Deficit) - End of Year	\$ 871,497	\$ (20,259)	\$ 335,481	\$ 1,186,719	\$ 980,584

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

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	EDA Revolving Loan Fund	USDA Relending Program	Other Proprietary Funds	Total	Governmental Activities- Internal Service Fund
<u>Cash Flow from Operating Activities:</u>					
Cash received from customers	\$ 42,200	\$ 35,334	\$ 11,361	\$ 88,895	\$ -
Cash received from indirect cost recovery	-	-	-	-	1,423,112
Cash paid to suppliers	(3,685)	-	(6,214)	(9,899)	(563,722)
Cash paid to employees	(3,294)	-	-	(3,294)	(849,661)
Net Cash Provided by (Used for) Operating Activities	<u>35,221</u>	<u>35,334</u>	<u>5,147</u>	<u>75,702</u>	<u>9,729</u>
<u>Cash Flows from Non-Capital Financing Activities:</u>					
Principal paid on notes payable	-	(67,098)	-	(67,098)	(25,820)
Interest paid on notes payable	-	(7,189)	-	(7,189)	-
Transfer in	-	-	-	-	22,976
Transfer out	-	-	(5,147)	(5,147)	-
Net Cash Provided by (Used for) Non-Capital Financing Activities	<u>-</u>	<u>(74,287)</u>	<u>(5,147)</u>	<u>(79,434)</u>	<u>(2,844)</u>

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



RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
 (CONTINUED)

	EDA Revolving Loan Fund	USDA Relending Program	Other Proprietary Funds	Total	Governmental Activities- Internal Service Fund
<u>Cash flows from Capital and Related Financing Activities:</u>					
Purchase of capital assets	-	-	-	-	(19,914)
Net Cash Provided by (Used for) Capital and Related Financing Activities	-	-	-	-	(19,914)
<u>Cash Flows from Investing Activities:</u>					
Interest income	86	85	18	189	-
Net Cash Provided by (Used for) Investing Activities	86	85	18	189	-
Net Increase (Decrease) in Cash and Equivalents	35,307	(38,868)	18	(3,543)	(13,029)
Cash and Cash Equivalents - Beginning of Year	414,917	448,304	248,674	1,111,895	26,292
Cash and Cash Equivalents - End of Year	<u>\$ 450,224</u>	<u>\$ 409,436</u>	<u>\$ 248,692</u>	<u>\$ 1,108,352</u>	<u>\$ 13,263</u>

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

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
 (CONTINUED)

	EDA Revolving Loan Fund	USDA Relending Program	Other Proprietary Funds	Total	Governmental Activities- Internal Service Fund
<u>Reconciliation of Net Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities:</u>					
Net Operating Income (Loss)	\$ 13,721	\$ 16,477	\$ 5,147	\$ 35,345	\$ (22,976)
Depreciation expense	-	-	6,368	6,368	33,449
Adjustments to reconcile net operating income (loss) to net cash provided by (used for) operating activities:					
(Increase) decrease in due from other funds	-	2,038	(6,639)	(4,601)	12,759
(Increase) decrease in accounts receivable	25	50	-	75	(501)
(Increase) decrease in notes receivable	21,572	17,177	-	38,749	-
(Increase) decrease in interest receivable	81	(408)	-	(327)	-
(Increase) decrease in prepaid items	-	-	271	271	24,483
Increase (decrease) in accounts payable	-	-	-	-	(44,335)
Increase (decrease) in accrued expenses	-	-	-	-	8,114
Increase (decrease) in compensated absences	(10)	-	-	(10)	(1,264)
Increase (decrease) in due to other funds	(168)	-	-	(168)	-
Total Adjustments	21,500	18,857	-	40,357	32,705
Net Cash Provided by (Used for) Operating Activities	\$ 35,221	\$ 35,334	\$ 5,147	\$ 75,702	\$ 9,729

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

**NOTES TO THE FINANCIAL STATEMENTS**

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

The River Valley Regional Commission (“RC”) was created as a result of the merger of the former Lower Chattahoochee Regional Development Center and the former Middle Flint Regional Development Center effective July 1, 2009. The former Regional Development Centers were 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 RC are: Clay, Columbus Consolidated Government, Crisp, Unified Government of Cussetta-Chattahoochee County, Dooly, Unified Government of Georgetown-Quitman County, Harris, Macon, Marion, Randolph, Schley, Stewart, Sumter, Talbot, Taylor, and Unified Government of Webster County. Municipalities which are members are: Bluffton, Cuthbert, Fort Gaines, Geneva, Hamilton, Junction City, Lumpkin, Pine Mountain, Richland, Shellman, Shiloh, Talbotton, Waverly Hall, Woodland, Cordele, Ellaville, Butler, Reynolds, Ideal, Marshallville, Buena Vista, Americus, Oglethorpe, Montezuma, Pinehurst, Plains, Andersonville, Byromville, Dooling, DeSoto, Leslie, Lilly, Unadilla, Vienna, and Arabi.

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

**A. Reporting Entity**

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

In conformity with generally accepted accounting principles, as set forth in Statement of Governmental Accounting Standards No. 61 "The Financial Reporting Entity: Omnibus," the RC's relationships with other governments and agencies have been examined. As a result, River Valley Area Development Corporation has been identified as a component unit and its financial data has been presented as a blended entity. Even though River Valley Area Development Corporation is legally separate, it is reported as if it were part of the RC because its governing body is substantively the same as the RC's.

**B. Government-wide and fund financial statements**

The government-wide financial statements (Statement of Net Position and Statement of Activities) report information on all nonfiduciary activities. For the most part, the effect

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of interfund activity has been removed from these statements, which distinguish between the governmental and business-type activities of the Center. Governmental activities generally are financed through dues, intergovernmental revenues, grants, and other non-exchange transactions.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operation or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

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

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

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

The government reports the following major governmental funds:

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

The *Community Care Special Revenue Fund* is used to account for grants received for implementing the requirements of the federal Medicaid Waiver Agreement and serving as lead agency with attendant responsibilities to assure provision of assessment and case management services consistent with the Medicaid Waiver Agreement.

The *Community Based Services Special Revenue Fund* is used to account for grants received for aging supportive services provided to functionally and/or cognitively impaired senior adults and/or their caregivers.

The government reports the following major proprietary funds:

The *EDA Revolving Loan Fund* is used to account for the issuance and repayment of loans made to customers.

The USDA Relending Program Fund is used to account for the issuance and repayment of loans made to customers.

Additionally, the government reports the following fund types:

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

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

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

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the RC's proprietary funds are interest received from customers. Operating expenses for the RC's proprietary funds include the

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cost of services, administrative expenses, and depreciation on capital assets. The principal operating revenues of the RC's internal service fund are charges for the allocation of indirect costs. These indirect charges are included as part of the program expense reported for individual functions and activities in the government-wide statement of activities. Operating expenses for the RC's internal service fund include personnel expenses and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

**D. Significant Accounting Policies**

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

1. *Cash and Cash Equivalents*

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

The RC's Cash Management and Investment Policy strictly limits investment types to fully insured or collateralized interest bearing demand deposit accounts, fully insured or collateralized certificates of deposit, and the Georgia Fund 1 local government investment pool.

Investments for the RC are reported at fair value.

2. *Interfund Transactions*

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

3. *Prepaid Items*

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

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4. *Capital Assets*

Capital assets, which include property, plant, and equipment, are reported in the applicable activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$5,000 or more 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. Discrete components of capital assets classified as property are treated as separate capital assets when they have significantly shorter lives than the asset as a whole. Donated capital assets are recorded at estimated fair market value at the date of donation. No public domain or infrastructure assets (e.g. roads, bridges, sidewalks and similar items) are owned by the RC.

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

Depreciation is computed over the following estimated useful lives using the straight-line depreciation method:

Buildings	40-60 years
Furniture, fixtures and equipment	5-15 years
Vehicles	5 years
Leasehold improvements	5-15 years

5. *Budgets*

The Executive Director submits annual budgets to the council for the General and Special Revenue Funds. Legal provisions govern the budgetary process. The General Fund budget is adopted on an agency-wide fund level which is the legal level of budgetary control. The special revenue fund budgets are formally adopted on an individual grant-funded program level, which is the legal level of budgetary control. All expenditures in excess of budgeted amounts are the responsibility of the RC through local funds. Unobligated appropriations in the annual operating budget lapse at fiscal year-end.

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



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6. *Employee Retirement Plans*

Defined Contribution Plan

The RC sponsors a defined contribution plan called the River Valley Regional Commission Money Purchase Plan. The plan is administered by VALIC Retirement Services Company. This plan was established under Internal Revenue Code Section 401(a) and does not allow employee contributions. The RC contributes a minimum of two percent and a maximum of seven percent of annual salary following a scale based on years of service. The RC Council has the authority to establish contribution requirements or amend the plan.

The plan covers 31 employees as of June 30, 2018. The RC contributed a total of \$82,483 to this plan for the year ended June 30, 2018 and had outstanding employer liability of \$3,312 at year end. Forfeitures of \$387 from this plan are reflected in pension expense.

Deferred Compensation Plan

The RC sponsors a 457(b) deferred compensation plan which provides for voluntary elective deferral contributions from all employees as well as a Social Security Opt-Out Feature for certain former employees of the Middle Flint Regional Development Center, providing for non-elective contributions and employer contributions for eligible employees. The name of this plan is the River Valley Regional Commission Section 457(b) Deferred Compensation Plan. The plan is administered by VALIC Retirement Services Company. Employees can voluntarily defer up to the maximum amount permitted by the Internal Revenue Code. The RC does not match any voluntary deferrals. Employees who are eligible for the Social Security Opt-Out feature must contribute 7.65 percent of compensation if they participated in Middle Flint's plan prior to July 1, 1991 or 6.2 percent of compensation if they first participated after that date. The RC contributes an amount equal to 100 percent of the employees' non-elective contributions.

The deferred compensation plan covers 33 eligible employees as of June 30, 2018 and covered a total of 38 during the fiscal year. Elective employee contributions to the 457(b) totaled \$78,006 and non-elective employee contributions totaled \$32,266 for the year ended June 30, 2018. The RC matched \$32,266 of the non-elective employee contributions.

7. *Accumulated Compensated Absences*

RC policies allow an employee to carry forward up to 15 days annual leave into the next fiscal year. Vacation hours accumulate on a progressive scale depending on the employee's years of service. The liability for earned but unused vacation pay has been recorded in the internal service fund and the proprietary funds. In the event that an employee terminates employment, the employee is compensated

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for the annual leave not taken. At June 30, 2018, the RC was liable for \$71,934 in unused compensated absences.

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

8. *Deferred Revenue*

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

9. *Use of Estimates*

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

10. *Indirect Cost Rates*

The RVRC also charges its central support costs in accordance with the provisions of OMB Uniform Guidance. The RVRC's central support costs are pooled and recorded in the internal service fund as indirect costs in the RVRC's accounting system and recovered from benefiting programs based on a rate that uses salary plus fringe benefit cost as the base. Recoveries of these costs are recognized as revenue in the internal service fund.

During budget preparation, the RVRC prepares an indirect cost plan utilizing a provisional indirect cost rate based upon historical and anticipated future costs. Indirect costs include salaries of administrative and finance personnel plus their respective benefits. Indirect costs are pooled in the Internal Service Fund, adjusted to actual on a monthly basis, and allocated to grants/projects by applying the indirect rate to the indirect allocation base.

The U. S. Department of Commerce, Economic Development Administration (EDA) is designated as the RVRC's cognizant agency for the federal government, with responsibility for negotiation, approval and audit of the RVRC's indirect cost allocation plan. Pursuant to OMB Uniform Guidance, EDA

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does not require the RVRC to submit the indirect cost proposal annually, but only to retain it for audit purposes.

The budgeted indirect cost allocation rate for the fiscal year ended June 30, 2018 was 48.75% and the actual final rate was 48.74%.

11. *Fund Equity*

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

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

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

- Committed
- Assigned
- Unassigned

The RC's fund balance policy does not require a minimum unassigned fund balance.

The following is a summary of the fund balance classifications as of June 30, 2018:

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Fund Balances	Nonmajor Governmental		Total
	General Fund	Funds	
Nonspendable			
Prepays	\$ -	\$ 162	\$ 162
Assigned for:			
Area Development Corporation	-	82,659	82,659
Unassigned	684,234	-	684,234
	<u>\$ 684,234</u>	<u>\$ 82,821</u>	<u>\$ 767,055</u>

Net Position Flow Assumptions – Sometimes the RC will fund outlays for a particular purpose from both restricted (e.g. restricted grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the RC’s policy to consider restricted net position to have been depleted before unrestricted net position.

**NOTE 2 – CASH AND INVESTMENTS**

**A. Custodial Credit Risk – Deposits**

The custodial credit risk of deposits is the risk that in the event of the failure of a bank, the government will not be able to recover deposits. State statutes require financial institutions that accept public deposits and have total assets of more than \$50 billion to participate in the State of Georgia Secure Deposit Program, the Georgia multibank pledging pool. Banks with \$50 billion or less in assets may voluntarily participate in the Secure Deposit Program, but otherwise are required by state statute to secure public funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110 percent of the public funds held. The RC’s Cash Management and Investment policy requires the RC’s primary depository to be a covered depository in the State of Georgia Secure Deposit Program or collateralize funds according to State law.

The RC’s bank balances of deposits as of June 30, 2018 are entirely insured or collateralized under the State of Georgia Secure Deposit Program.

**B. Investments**

*Custodial credit risk.* For an investment, the custodial risk is the risk that in the event of the failure of the counter-party to a transaction, an entity will not be able to recover the value of the investment or collateral securities that are in the possession of an outside party. The RC’s investment policy mitigates this risk by limiting investments to fully insured or collateralized interest bearing demand deposit accounts, fully insured or collateralized certificates of deposit, and the Georgia Fund 1 local government

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investment pool. The Georgia Fund 1 local government investment pool restricts investments to those enumerated by state law under the direction of the State Depository Board.

*Interest rate risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The RC's investment policy mitigates this risk by limiting investment maturities of Certificates of Deposit to maturities of one year or shorter.

*Credit risk.* Georgia law allows investments in obligations of the U.S. Treasury, other U.S. Governmental Agencies, State of Georgia, other states, prime banker's acceptances, repurchase agreements, other political subdivisions of Georgia and the State Georgia Fund 1 investment pool. The RC's investment policy limits non-collateralized or non-insured investments to no more than five percent of the overall portfolio.

The RC has no investments as of June 30, 2018.

**NOTE 3 – CHANGES IN CAPITAL ASSETS**

Capital asset activity for the RC for the fiscal year ended June 30, 2018, was as follows:

<b>CHANGES IN CAPITAL ASSETS</b>	Beginning Balance <u>July 1, 2017</u>	Additions	Deletions	Ending Balance <u>June 30, 2018</u>
<b>Governmental Assets:</b>				
Capital assets not being depreciated:				
Land	\$ 152,808	\$ -	\$ -	\$ 152,808
Construction in Progress	75	-	(75)	-
Total capital assets not being depreciated	<u>152,883</u>	<u>-</u>	<u>(75)</u>	<u>152,808</u>
Capital assets being depreciated:				
Buildings and improvements	1,223,237	8,975	-	1,232,212
Land improvements	-	11,015	-	11,015
Furniture, fixtures, and equipment	286,727	-	(236,837)	49,890
Total capital assets being depreciated	<u>1,509,964</u>	<u>19,990</u>	<u>(236,837)</u>	<u>1,293,117</u>
Program capital assets being depreciated:				
Furniture, fixtures, and equipment	186,155	-	-	186,155
Total program capital assets being depreciated	<u>186,155</u>	<u>-</u>	<u>-</u>	<u>186,155</u>
Less accumulated depreciation for				
Buildings and improvements	(178,884)	(24,213)	-	(203,097)
Furniture, fixtures, and equipment	(404,470)	(19,347)	236,837	(186,980)
Total accumulated depreciation	<u>(583,354)</u>	<u>(43,560)</u>	<u>236,837</u>	<u>(390,077)</u>
Total capital assets being depreciated, net	<u>1,112,765</u>	<u>(23,570)</u>	<u>-</u>	<u>1,089,195</u>
Governmental activities capital assets, net	<u>\$ 1,265,648</u>	<u>\$ (23,570)</u>	<u>\$ (75)</u>	1,242,003
				(722,527)
				<u>\$ 519,476</u>

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CHANGES IN CAPITAL ASSETS	Beginning Balance <u>July 1, 2017</u>	Additions	Deletions	Ending Balance <u>June 30, 2018</u>
<b>Business-type activities:</b>				
Capital assets not being depreciated:				
Land	\$ 7,250	\$ -	\$ -	\$ 7,250
Total capital assets not being depreciated	<u>7,250</u>	<u>-</u>	<u>-</u>	<u>7,250</u>
Capital assets being depreciated:				
Buildings and improvements	176,539	-	(386)	176,153
Equipment	11,070	-	(11,070)	-
Total capital assets being depreciated	<u>187,609</u>	<u>-</u>	<u>(11,456)</u>	<u>176,153</u>
Less accumulated depreciation for				
Buildings and improvements	(115,368)	(6,368)	386	(121,350)
Equipment	(11,070)	-	11,070	-
Total accumulated depreciation	<u>(126,438)</u>	<u>(6,368)</u>	<u>11,456</u>	<u>(121,350)</u>
Total capital assets being depreciated, net	<u>61,171</u>	<u>(6,368)</u>	<u>-</u>	<u>54,803</u>
Business-type activities capital assets, net	<u>\$ 68,421</u>	<u>\$ (6,368)</u>	<u>\$ -</u>	<u>\$ 62,053</u>

Depreciation expense for governmental activities was charged to functions as follows:

General government	\$ 33,750
Aging services	<u>9,810</u>
Total governmental activities depreciation expense	<u>\$ 43,560</u>

Depreciation expense for business-type activities was charged to functions as follows:

Rental program	\$ 6,368
Total business-type activities depreciation expense	<u>\$ 6,368</u>

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**NOTE 4 – INTERGOVERNMENTAL RECEIVABLES**

Revenues from contracts and grant awards are recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. Amounts shown on the balance sheet represent the unpaid portion of amounts which have been requested but not yet received. The RC has determined that no reserve is necessary as of June 30, 2018 for these receivables.

A detail of intergovernmental receivables follows:

General Fund:

Local Contracts	\$ 235,341
Regional Assessments / Dues	1,823
	<hr/>
Total Local Contracts and Regional Appropriations	237,164

Special Revenue Funds:

Federal Grants and Contracts:

EDA	16,222
EPD 319(h)	33,304
DOT 5304 Program	13,169
DOT SPR	20,375
DHS - Aging Program	415,985
DCH - CCSP	72,558
WIOA	162,978
DHS - Transportation	90,373
DOT 5316 Transportation	75,203
	<hr/>
Total Federal Grants and Contracts	900,167

State Grants and Contracts:

DNR Watershed Seed Grant	1,635
DOT ITA	567
DHS - Aging Program	349,744
DCH - CCSP	77,982
DCA	45,647
	<hr/>
Total State Grants and Contracts	475,575

Total Intergovernmental Receivables	<u>\$ 1,612,906</u>
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**NOTE 5 – LONG-TERM LIABILITIES**

**Notes Payable**

**Business-type activities:**

The Commission has two outstanding notes payable to the United States Department of Agriculture. The original note for the Intermediary Relending Program was \$1,000,000 and is

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payable in annual installments including principal and interest at 1% per annum totaling \$42,450. The second note for the Intermediary Relending Program was for \$750,000 and is payable in annual installments including principal and interest at 1% per annum totaling \$31,838. Both of these notes are secured by notes receivable and cash and cash equivalents.

Annual debt service requirements to amortize these notes payable are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 67,775	\$ 6,513	\$ 74,288
2020	68,458	5,829	74,288
2021	69,145	5,143	74,287
2022	63,450	4,678	68,128
2023	28,534	3,304	31,838
2024-2028	147,006	12,181	159,187
2029-2033	<u>146,407</u>	<u>7,060</u>	<u>153,467</u>
 Total	 <u>\$ 590,775</u>	 <u>\$ 44,708</u>	 <u>\$ 635,483</u>

**Capital Lease Payable**

**Governmental activities:**

The Commission has a capital lease payable to the Downtown Development Authority of Columbus, Georgia. This lease is for the acquisition and improvements of property at 1428 Second Avenue, Columbus, Georgia (title conveyed by Warranty Deed from RVRC to Downtown Development Authority of Columbus) and 710 and 728 Front Avenue, Columbus, Georgia, financed by the Downtown Development Authority of Columbus' issuance and sale of its bonds designated as Downtown Development Authority of Columbus, Georgia Revenue Bonds (River Valley Regional Commission Project) Series 2015 in the aggregate principal amount of \$925,000. The lease is effective May 1, 2015 and shall remain in force for twenty years unless the Commission exercises its option to prepay rental payments in whole or in part without penalty. The Commission has a purchase option of \$100 at the end of the lease. Lease payments are interest only for the first twelve months and afterwards include principal and interest at an initial fixed rate of 4.39% per annum for a total payment of \$4884 per month. Beginning on June 1, 2020 and continuing until maturity, the fixed rate of interest shall be the weekly average yield of the 5 year U.S. Government constant maturity treasury security as published in the Federal Reserve Statistical Release H.15 on June 1, 2020 plus 3.05%. The initial bonds mature on May 1, 2025 and will be re-issued at that time for the remaining balance of the lease. Lease payments will be made in monthly installments ending May 1, 2035.

On December 22, 2015 the property at 1428 Second Avenue was sold and \$150,000 of those proceeds were used to prepay rental payments on the lease, reducing the lease liability to \$775,000. Principal payments of \$25,820 were made during the FY18 fiscal year. Interest payments for FY18 totaled \$32,788. The gross amount of assets acquired through this lease



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includes land valued at \$152,808 and buildings valued at \$947,168. Depreciation expense for 710 and 728 Front Avenue was \$15,786 for fiscal year ending June 30, 2018.

Annual lease payments are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 26,994	\$ 31,615	\$ 58,609
2020	28,136	30,472	58,609
2021	29,498	29,111	58,609
2022	30,838	27,771	58,609
2023	32,239	26,370	58,609
2024-2026	<u>574,821</u>	<u>68,342</u>	<u>643,163</u>
Total	<u>\$ 722,527</u>	<u>\$ 213,681</u>	<u>\$ 936,208</u>

Long-term liability activity for the fiscal year ended June 30, 2018, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Governmental Activities:</b>					
Notes Payable	\$ 29,344	\$ -	\$ 29,344	\$ -	\$ -
Capital Lease Payable	748,347	-	25,820	722,527	26,994
Compensated Absences	<u>73,079</u>	<u>126,833</u>	<u>128,097</u>	<u>71,815</u>	<u>71,815</u>
Governmental Activity Long-term Liabilities	<u>\$ 850,770</u>	<u>\$ 126,833</u>	<u>\$ 183,261</u>	<u>\$ 794,342</u>	<u>\$ 98,809</u>
<b>Business-type Activities:</b>					
Notes Payable	\$ 657,873	\$ -	\$ 67,098	\$ 590,775	\$ 67,775
Compensated Absences	<u>129</u>	<u>204</u>	<u>214</u>	<u>119</u>	<u>119</u>
Business-type Activities Long-term Liabilities	<u>\$ 658,002</u>	<u>\$ 204</u>	<u>\$ 67,312</u>	<u>\$ 590,894</u>	<u>\$ 67,894</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, \$71,815 of internal service fund compensated absences are included in the above amounts. Also, for the governmental activities, compensated absences are generally liquidated by the general fund.

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

Generally, outstanding balances between funds reported as due to/from other funds include outstanding charges by one fund to another for services or goods, subsidy commitments outstanding, and other miscellaneous receivables and payables between funds. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.” The composition of inter-fund balances as of June 30, 2018, is as follows:

Receivable Fund	Payable Fund	Amount
USDA Relending Program	Nonmajor Governmental Funds	\$ 12,000
Nonmajor Proprietary Funds	General Fund	23,619
Internal Service Fund	General Fund	88,729
	Community Care	150,540
	Community Based Services	210,643
	Nonmajor Governmental Funds	1,018,259
	EDA Revolving Loan Fund	2,599
Total		<u>\$ 1,506,389</u>

Transfers and payments within the reporting entity are substantially for the purposes of subsidizing operating functions, funding capital projects and asset acquisitions, or maintaining debt service. Resources are accumulated in a fund or component unit to support and simplify the administration of various projects or programs. The government-wide statement of activities eliminates transfers as reported within the segregated governmental and business-type activities columns. Only transfers between the two columns appear in this statement.

The following shows the interfund transfers as of June 30, 2018:

	Transfers In:			Total
	General Fund	Internal Service Fund	Nonmajor Governmental	
Transfers Out:				
General Fund	\$ -	\$ 22,976	\$ 110,569	\$ 133,545
Nonmajor Governmental	-	-	39,173	39,173
Nonmajor Proprietary	5,147	-	-	5,147
Total	<u>\$ 5,147</u>	<u>\$ 22,976</u>	<u>\$ 149,742</u>	<u>\$ 177,865</u>

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**NOTE 7 – EXPENDITURES OVER BUDGET/DEFICIT NET POSITION**

Excess of actual expenditures over budget for the General Fund and Special Revenue Funds are as follows:

General Fund	
Payments to other agencies	\$ 4,754
Bad debts	3,712
Transfer to Other Funds	23,244
Special Revenue Funds	
Community Care Services	52,366
Community Based Services	23,231
EDA FY 16-19	3,437
DOT SPR FY 18	2,098
DOT Transportation Investment Act Support	31
AAA Title III - E	170
AAA Title III - C1	2,047
AAA AOA Nutrition Service (NSP)	21,188
MIPPA FY 18-19	12,582
DHS ADSSP	8,437
WIOA Youth PY 17	19,368
DOT 5316 Program	221
DNR Historic Preservation	18
DCA LUCA	2,899
DCA	12
Area Development Corporation	157

The USDA Relending Program, a major proprietary fund, had deficit net position of \$20,259 at June 30, 2018. This is a decrease in deficit net position of \$9,373 from the previous year. The Regional Commission will continue to closely monitor and control expenses in hopes of eliminating this deficit net position within the next two fiscal years.

**NOTE 8 – RISKS AND UNCERTAINTIES**

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

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

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**NOTE 9 – RISK MANAGEMENT**

The RC is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The RC carries commercial insurance coverage for these risks to the extent deemed prudent by management. Settlements, if any, of insurable risks did not exceed insurance coverage during the last three fiscal years. The RC participates in the Georgia Municipal Association Health Insurance Plan, a risk pool, and is not required to maintain additional self-insurance. Coverage includes medical insurance with a per person \$500 deductible. The RC pays a monthly premium of \$687 per employee. Employee health claims are submitted to and paid by the GMA, and the RC is not liable for any medical costs not covered by the plan.

The RC has joined together with other municipalities in the state as part of the Georgia Interlocal Risk Management Agency Property and Liability Insurance Fund (“GIRMA”) and the Georgia Municipal Association Workers Compensation Self-Insurance Fund (“WCSIF”), public entity risk pools currently operating as common risk management and insurance programs for member local governments.

Administered by GMA, the GIRMA was created in 1987 to provide property and liability coverage to local government entities in Georgia. The membership owns and controls the fund requiring annual contributions based on individual loss experience and underwriting which are pooled to pay property and liability claim defense, claim losses, insurance to limit exposure, and administrative expenses. The WCSIF was created in 1982 by state statute and administered by GMA. The membership owns and controls the fund requiring contributions based on individual loss experience and underwriting which are pooled to pay workers’ compensation statutory coverage for municipal governments in Georgia.

As part of these risk pools, the RC is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool’s agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The RC is also to allow the pool’s agents and attorneys to represent the RC in investigation, settlement discussions and all levels of litigation arising out of any claim made against the RC within the scope of loss protection furnished by the funds.

**NOTE 10 – EVALUATION OF SUBSEQUENT EVENTS**

Subsequent events were evaluated through November 6, 2018, which is the date the financial statements were available to be issued.

**SUPPLEMENTARY INFORMATION**

## NONMAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

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

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

1. **Workforce Innovation and Opportunity Act Funds (WIOA)** - account for grants from the U.S. Department of Labor and the Georgia Department of Economic Development, Workforce Division to be used for job training.
2. **Area Agency on Aging (AAA) Services Funds** - account for grants from the U.S. Department of Human Services, the Georgia Department of Human Services, and the Georgia Department of Community Health to be used for services for senior citizens.
3. **DNR Funds** - account for grants from the Georgia Department of Natural Resources.
4. **DOT Funds** - account for grants from the Georgia Department of Transportation.
5. **EDA Fund** - account for grants from the U.S. Department of Commerce to be used for economic development.

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<u>ASSETS</u>	EDA FY16-19	DNR EPD 319(H) Kinchaofoonee	DNR Watershed Seed Grant
Cash and cash equivalents	\$ -	\$ -	\$ -
Intergovernmental receivables	16,222	12,019	1,635
Prepaid Items	-	-	-
Properties held for sale	-	-	-
<b>Total Assets</b>	<b>\$ 16,222</b>	<b>\$ 12,019</b>	<b>\$ 1,635</b>

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts Payable	\$ -	\$ -	\$ -
Due to other funds	16,222	12,019	1,635
<b>Total Liabilities</b>	<b>16,222</b>	<b>12,019</b>	<b>1,635</b>

Fund Balance:

Nonspendable	-	-	-
Assigned	-	-	-
<b>Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 16,222</b>	<b>\$ 12,019</b>	<b>\$ 1,635</b>

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DNR EPD 319(H) Pataula	DOT 5304 Public Transit	DOT Traffic Operations	DOT SPR FY18	DOT Transportation Investment Act Support	AAA Title III-E
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21,285	13,169	-	20,375	567	55,253
-	-	-	-	-	-
-	-	-	-	-	-
\$ 21,285	\$ 13,169	\$ -	\$ 20,375	\$ 567	\$ 55,253
<hr/>					
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21,285	13,169	-	20,375	567	55,253
21,285	13,169	-	20,375	567	55,253
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 21,285	\$ 13,169	\$ -	\$ 20,375	\$ 567	\$ 55,253



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	AAA Title III-B	AAA Title III-C1	AAA Title III-C2	AAA Nursing Home Transitions
<u>ASSETS</u>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Intergovernmental receivables	78,225	53,945	68,451	8,597
Prepaid Items	-	-	-	-
Properties held for sale	-	-	-	-
Total Assets	<u>\$ 78,225</u>	<u>\$ 53,945</u>	<u>\$ 68,451</u>	<u>\$ 8,597</u>
 <u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities:</u>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	78,225	53,945	68,451	8,597
Total Liabilities	<u>78,225</u>	<u>53,945</u>	<u>68,451</u>	<u>8,597</u>
<u>Fund Balance:</u>				
Nonspendable	-	-	-	-
Assigned	-	-	-	-
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 78,225</u>	<u>\$ 53,945</u>	<u>\$ 68,451</u>	<u>\$ 8,597</u>

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AAA Alzheimer's	AAA SSBG	AAA Money Follows the Person	AAA Title III-D	AAA Title IV GA Cares SMP	AAA CMS Research
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27,706	27,392	65,448	9,053	4,622	13,481
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 27,706</u>	<u>\$ 27,392</u>	<u>\$ 65,448</u>	<u>\$ 9,053</u>	<u>\$ 4,622</u>	<u>\$ 13,481</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27,706	27,392	65,448	9,053	4,622	13,481
27,706	27,392	65,448	9,053	4,622	13,481
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 27,706</u>	<u>\$ 27,392</u>	<u>\$ 65,448</u>	<u>\$ 9,053</u>	<u>\$ 4,622</u>	<u>\$ 13,481</u>

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	AAA AOA Nutrition Service (NSIP)	AAA ADRC	MIPPA FY17-18	MIPPA FY18-19	DHS Assistive Technology
<u>ASSETS</u>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental receivables	83,257	6,854	-	28,241	9,874
Prepaid Items	-	-	-	-	-
Properties held for sale	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 83,257</b>	<b>\$ 6,854</b>	<b>\$ -</b>	<b>\$ 28,241</b>	<b>\$ 9,874</b>

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	83,257	6,854	-	28,241	9,874
<b>Total Liabilities</b>	<b>83,257</b>	<b>6,854</b>	<b>-</b>	<b>28,241</b>	<b>9,874</b>
<u>Fund Balance:</u>					
Nonspendable	-	-	-	-	-
Assigned	-	-	-	-	-
<b>Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 83,257</b>	<b>\$ 6,854</b>	<b>\$ -</b>	<b>\$ 28,241</b>	<b>\$ 9,874</b>

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DHS ADSSP	WIOA Adult PY17	WIOA Adult FY18	WIOA Incumbent Worker FY17	WIOA Adult FY17	WIOA Dislocated Worker FY2017
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14,687	3,790	77,028	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 14,687</u>	<u>\$ 3,790</u>	<u>\$ 77,028</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14,687	3,790	77,028	-	-	-
14,687	3,790	77,028	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 14,687</u>	<u>\$ 3,790</u>	<u>\$ 77,028</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	WIOA Youth PY17		WIOA Youth PY16		WIOA Dislocated Worker PY16
<u>ASSETS</u>					
Cash and cash equivalents	\$	-	\$	-	\$ -
Intergovernmental receivables		76,170		-	5,231
Prepaid Items		-		-	-
Properties held for sale		-		-	-
Total Assets	\$	76,170	\$	-	\$ 5,231
<u>LIABILITIES AND FUND BALANCE</u>					
<u>Liabilities:</u>					
Accounts Payable	\$	-	\$	-	\$ -
Due to other funds		76,170		-	5,231
Total Liabilities		76,170		-	5,231
<u>Fund Balance:</u>					
Nonspendable		-		-	-
Assigned		-		-	-
Total Fund Balance		-		-	-
Total Liabilities and Fund Balances	\$	76,170	\$	-	\$ 5,231

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WIOA Dislocated Worker FY17	WIOA Dislocated Worker FY18	WIOA Adult Worker PY2016	WIOA Dislocated Worker PY17	DHS Transportation
\$ -	\$ -	\$ -	\$ -	-
-	759	-	-	90,373
-	-	-	-	-
-	-	-	-	-
\$ -	\$ 759	\$ -	\$ -	90,373
<hr/>				
\$ -	\$ -	\$ -	\$ -	-
-	759	-	-	90,373
<hr/>				
-	759	-	-	90,373
<hr/>				
-	-	-	-	-
<hr/>				
-	-	-	-	-
<hr/>				
\$ -	\$ 759	\$ -	\$ -	90,373
<hr/>				

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	DOT 5316 Program	DNR Historic Preservation	DCA LUCA
<u>ASSETS</u>			
Cash and cash equivalents	\$ -	\$ -	\$ -
Intergovernmental receivables	75,203	-	2,899
Prepaid Items	-	-	-
Properties held for sale	-	-	-
<b>Total Assets</b>	<b>\$ 75,203</b>	<b>\$ -</b>	<b>\$ 2,899</b>

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts Payable	\$ -	\$ -	\$ -
Due to other funds	75,203	-	2,899
<b>Total Liabilities</b>	<b>75,203</b>	<b>-</b>	<b>2,899</b>

Fund Balance:

Nonspendable	-	-	-
Assigned	-	-	-
<b>Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 75,203</b>	<b>\$ -</b>	<b>\$ 2,899</b>

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Department of Community Affairs	Area Development Corporation	Total Nonmajor Governmental
\$ -	\$ 6,440	\$ 6,440
42,748	-	1,014,559
-	162	162
-	92,033	92,033
\$ 42,748	\$ 98,635	\$ 1,113,194

\$ -	\$ 114	\$ 114
42,748	15,700	1,030,259
42,748	15,814	1,030,373
-	162	162
-	82,659	82,659
-	82,821	82,821
\$ 42,748	\$ 98,635	\$ 1,113,194



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	EDA FY16-19	DNR EPD 319(H) Kinchafoonee	DNR Watershed Seed Grant	DNR EPD 319(H) Pataula
<u>Revenues:</u>				
Federal grants/contracts	\$ 67,749	\$ 40,546	\$ -	\$ 59,508
State grants/contracts	-	-	1,635	-
Charges for services	-	-	-	-
Interest Income	-	-	-	-
Contributions and donations	-	-	-	-
<b>Total Revenues</b>	<b>67,749</b>	<b>40,546</b>	<b>1,635</b>	<b>59,508</b>
<u>Expenditures:</u>				
Current:				
Personal Services:				
Salaries and wages	35,344	19,293	1,036	23,298
Employee benefits	16,523	9,019	484	10,892
<b>Total Personal Services</b>	<b>51,867</b>	<b>28,312</b>	<b>1,520</b>	<b>34,190</b>
Purchased/Contracted Services:				
Professional and technical services	-	7,500	-	20,000
Other purchased services	7,538	125	115	930
<b>Total Purchase/Contracted Services</b>	<b>7,538</b>	<b>7,625</b>	<b>115</b>	<b>20,930</b>
Supplies	-	7	-	221
Indirect cost allocations	25,282	13,800	741	16,666
<b>Total Expenditures</b>	<b>84,687</b>	<b>49,744</b>	<b>2,376</b>	<b>72,007</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,938)	(9,198)	(741)	(12,499)
<u>Other Financing Sources (Uses):</u>				
Transfers from other funds	16,938	9,198	741	12,499
Transfers to other funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>16,938</b>	<b>9,198</b>	<b>741</b>	<b>12,499</b>
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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DOT 5304 Public Transit	DOT Traffic Operations	DOT SPR FY18	DOT Transportation Investment Act Support	AAA Title III-E	AAA Title III-B	AAA Title III-C1
\$ 13,169	\$ 22,602	\$ 81,926	\$ -	\$ 159,580	\$ 389,903	\$ 372,222
-	-	-	5,000	24,706	18,117	21,895
-	-	-	-	-	-	-
-	-	-	-	8,713	71,486	218,007
13,169	22,602	81,926	5,000	192,999	479,506	612,124
7,541	11,015	39,302	2,305	45,218	40,802	-
3,526	4,851	18,671	1,077	21,139	19,074	-
11,067	15,866	57,973	3,382	66,357	59,876	-
-	-	-	-	83,791	380,157	612,124
-	1,271	10,454	-	29,474	36,914	-
-	1,271	10,454	-	113,265	417,071	612,124
-	3,117	5,986	-	1,177	2,798	-
5,394	7,999	27,994	1,649	32,345	29,186	-
16,461	28,253	102,407	5,031	213,144	508,931	612,124
(3,292)	(5,651)	(20,481)	(31)	(20,145)	(29,425)	-
3,292	5,651	20,481	31	20,145	29,425	-
-	-	-	-	-	-	-
3,292	5,651	20,481	31	20,145	29,425	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
 (CONTINUED)

	AAA Title III-C2	AAA Nursing Home Transitions	AAA Alzheimer's	AAA SSBG	AAA Money Follows the Person
<u>Revenues:</u>					
Federal grants/contracts	\$ 334,386	\$ -	\$ -	\$ 158,081	\$ 244,912
State grants/contracts	19,670	51,420	108,192	-	-
Charges for services	-	-	-	-	-
Interest Income	-	-	-	-	-
Contributions and donations	130,737	-	-	28,707	-
<b>Total Revenues</b>	<b>484,793</b>	<b>51,420</b>	<b>108,192</b>	<b>186,788</b>	<b>244,912</b>
<u>Expenditures:</u>					
Current:					
Personal Services:					
Salaries and wages	-	-	-	5,839	47,511
Employee benefits	-	-	-	2,730	22,211
<b>Total Personal Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,569</b>	<b>69,722</b>
Purchased/Contracted Services:					
Professional and technical services	484,793	-	108,192	159,432	118,697
Other purchased services	-	51,420	-	16,976	32,434
<b>Total Purchase/Contracted Services</b>	<b>484,793</b>	<b>51,420</b>	<b>108,192</b>	<b>176,408</b>	<b>151,131</b>
Supplies	-	-	-	-	1,708
Indirect cost allocations	-	-	-	4,178	22,351
<b>Total Expenditures</b>	<b>484,793</b>	<b>51,420</b>	<b>108,192</b>	<b>189,155</b>	<b>244,912</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	(2,367)	-
<u>Other Financing Sources (Uses):</u>					
Transfers from other funds	-	-	-	2,367	-
Transfers to other funds	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,367</b>	<b>-</b>
Net Change in Fund Balance	-	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-	-
Fund Balance - End of Year	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
 (CONTINUED)

AAA Title III-D	AAA Title IV GA Cares SMP	AAA CMS Research	AAA AOA Nutrition Service (NSIP)	AAA ADRC	MIPPA FY17-18	MIPPA FY18-19	DHS Assistive Technology
\$ 32,063	\$ 13,774	\$ 42,760	\$ 149,036	\$ -	\$ 47,072	\$ 59,184	\$ -
1,886	-	-	159,153	36,999	-	-	10,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	24,551	-	-	-	-
33,949	13,774	42,760	332,740	36,999	47,072	59,184	10,000
7,085	3,050	12,254	-	16,585	21,018	12,176	-
3,312	1,426	5,728	-	7,753	9,041	6,477	-
10,397	4,476	17,982	-	24,338	30,059	18,653	-
5,831	-	-	332,740	-	-	-	-
19,291	7,117	18,910	-	798	2,812	30,988	10,000
25,122	7,117	18,910	332,740	798	2,812	30,988	10,000
2,202	-	3,376	-	-	-	-	-
-	2,181	2,492	-	11,863	14,201	9,543	-
37,721	13,774	42,760	332,740	36,999	47,072	59,184	10,000
(3,772)	-	-	-	-	-	-	-
3,772	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,772	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
 (CONTINUED)

	DHS ADSSP	WIOA Adult PY17	WIOA Adult FY18	WIOA Incumbent Worker FY17	WIOA Adult FY17	WIOA Dislocated Worker FY2017
<b>Revenues:</b>						
Federal grants/contracts	\$ 13,028	\$ 49,008	\$ 81,270	\$ 18,070	\$ 212,858	\$ 326,268
State grants/contracts	10,659	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Contributions and donations	-	-	-	-	-	-
<b>Total Revenues</b>	<b>23,687</b>	<b>49,008</b>	<b>81,270</b>	<b>18,070</b>	<b>212,858</b>	<b>326,268</b>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>Personal Services:</b>						
Salaries and wages	9,656	1,252	5,659	-	27,936	23,514
Employee benefits	4,514	609	3,264	-	11,621	11,790
<b>Total Personal Services</b>	<b>14,170</b>	<b>1,861</b>	<b>8,923</b>	<b>-</b>	<b>39,557</b>	<b>35,304</b>
<b>Purchased/Contracted Services:</b>						
Professional and technical services	-	44,107	63,727	18,070	140,762	258,806
Other purchased services	2,610	101	5,281	-	14,022	11,905
<b>Total Purchase/Contracted Services</b>	<b>2,610</b>	<b>44,208</b>	<b>69,008</b>	<b>18,070</b>	<b>154,784</b>	<b>270,711</b>
Supplies	-	-	2,010	-	661	780
Indirect cost allocations	6,907	2,939	1,479	-	17,856	19,473
<b>Total Expenditures</b>	<b>23,687</b>	<b>49,008</b>	<b>81,420</b>	<b>18,070</b>	<b>212,858</b>	<b>326,268</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(150)	-	-	-
<b>Other Financing Sources (Uses):</b>						
Transfers from other funds	-	-	150	-	-	-
Transfers to other funds	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
 (CONTINUED)

WIOA Youth PY17	WIOA Youth PY16	WIOA Dislocated Worker PY16	WIOA Dislocated Worker FY17	WIOA Dislocated Worker FY18	WIOA Adult Worker PY2016	WIOA Dislocated Worker PY17
\$ 204,869	\$ 270,225	\$ 56,000	\$ 602	\$ 933	\$ 3,175	\$ 2,089
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
204,869	270,225	56,000	602	933	3,175	2,089
18,596	23,077	9,137	70	246	-	315
8,126	11,355	4,308	24	102	-	133
26,722	34,432	13,445	94	348	-	448
160,505	216,190	32,166	-	-	-	-
1,912	3,964	5,753	10	6	-	8
162,417	220,154	37,919	10	6	-	8
829	730	359	-	-	3,175	-
14,901	14,909	4,277	498	579	-	1,633
204,869	270,225	56,000	602	933	3,175	2,089
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
 (CONTINUED)

	DHS Transportation	DOT 5316 Program	DNR Historic Preservation	DCA LUCA
<u>Revenues:</u>				
Federal grants/contracts	\$ 662,361	\$ 75,203	\$ -	\$ -
State grants/contracts	135,994	-	4,091	66,603
Charges for services	-	-	-	-
Interest Income	-	-	-	-
Contributions and donations	-	-	-	-
<b>Total Revenues</b>	<b>798,355</b>	<b>75,203</b>	<b>4,091</b>	<b>66,603</b>
<u>Expenditures:</u>				
Current:				
Personal Services:				
Salaries and wages	23,594	41,792	1,770	30,231
Employee benefits	11,030	19,537	828	14,133
<b>Total Personal Services</b>	<b>34,624</b>	<b>61,329</b>	<b>2,598</b>	<b>44,364</b>
Purchased/Contracted Services:				
Professional and technical services	706,256	-	-	-
Other purchased services	613	3,002	245	400
<b>Total Purchase/Contracted Services</b>	<b>706,869</b>	<b>3,002</b>	<b>245</b>	<b>400</b>
Supplies	812	-	-	214
Indirect cost allocations	16,877	29,894	1,266	21,625
<b>Total Expenditures</b>	<b>759,182</b>	<b>94,225</b>	<b>4,109</b>	<b>66,603</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	39,173	(19,022)	(18)	-
<u>Other Financing Sources (Uses):</u>				
Transfers from other funds	-	19,022	18	-
Transfers to other funds	(39,173)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(39,173)</b>	<b>19,022</b>	<b>18</b>	<b>-</b>
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
 (CONTINUED)

Department of Community Affairs	Area Development Corporation	Total Nonmajor Governmental
\$ -	\$ -	\$ 4,264,432
170,993	-	847,013
-	4,031	4,031
-	1	1
-	-	482,201
170,993	4,032	5,597,678
79,172	-	646,689
37,012	-	302,320
116,184	-	949,009
-	30	3,953,876
4,188	558	332,145
4,188	588	4,286,021
-	527	30,689
56,633	-	439,611
177,005	1,115	5,705,330
(6,012)	2,917	(107,652)
6,012	-	149,742
-	-	(39,173)
6,012	-	110,569
-	2,917	2,917
-	79,904	79,904
\$ -	\$ 82,821	\$ 82,821



RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 EDA FY16-19  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 65,000	\$ 67,749	\$ 2,749
Total Revenues	65,000	67,749	2,749
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	32,540	35,344	(2,804)
Employee benefits	15,133	16,523	(1,390)
Total Personal Services	47,673	51,867	(4,194)
Purchased/Contracted Services:			
Other purchased services	10,336	7,538	2,798
Total Purchased/Contracted Services	10,336	7,538	2,798
Indirect cost allocations	23,241	25,282	(2,041)
Total Expenditures	81,250	84,687	(3,437)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,250)	(16,938)	(688)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	16,250	16,938	688
Total Other Financing Sources (Uses)	16,250	16,938	688
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 DNR EPD 319(H) KINCHAFOONEE  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 67,881	\$ 40,546	\$ (27,335)
Total Revenues	67,881	40,546	(27,335)
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	19,565	19,293	272
Employee benefits	9,099	9,019	80
Total Personal Services	28,664	28,312	352
Purchased/Contracted Services:			
Professional and technical services	30,000	7,500	22,500
Other purchased services	1,858	125	1,733
Total Purchased/Contracted Services	31,858	7,625	24,233
Supplies	478	7	471
Indirect cost allocations	13,974	13,800	174
Total Expenditures	74,974	49,744	25,230
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,093)	(9,198)	(2,105)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	7,093	9,198	2,105
Total Other Financing Sources (Uses)	7,093	9,198	2,105
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 GA DNR WATERSHED SEED GRANT  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State grants/contracts	\$ 3,520	\$ 1,635	\$ (1,885)
Total Revenues	3,520	1,635	(1,885)
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	1,639	1,036	603
Employee benefits	762	484	278
Total Personal Services	2,401	1,520	881
Purchased/Contracted Services:			
Professional and technical services	919	-	919
Other purchased services	200	115	85
Total Purchased/Contracted Services	1,119	115	1,004
Indirect cost allocations	1,171	741	430
Total Expenditures	4,691	2,376	2,315
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,171)	(741)	430
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	1,171	741	(430)
Total Other Financing Sources (Uses)	1,171	741	(430)
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 DNR EPD 319(H) PATAULA  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 118,041	\$ 59,508	\$ (58,533)
Total Revenues	118,041	59,508	(58,533)
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	24,660	23,298	1,362
Employee benefits	11,468	10,892	576
Total Personal Services	36,128	34,190	1,938
Purchased/Contracted Services:			
Professional and technical services	78,969	20,000	58,969
Other purchased services	1,363	930	433
Total Purchased/Contracted Services	80,332	20,930	59,402
Supplies	1,000	221	779
Indirect cost allocations	17,612	16,666	946
Total Expenditures	135,072	72,007	63,065
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,031)	(12,499)	4,532
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	17,031	12,499	(4,532)
Total Other Financing Sources (Uses)	17,031	12,499	(4,532)
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 DOT 5304 PUBLIC TRANSIT  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 13,356	\$ 13,169	\$ (187)
Total Revenues	13,356	13,169	(187)
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	7,554	7,541	13
Employee benefits	3,513	3,526	(13)
Total Personal Services	11,067	11,067	-
Purchased/Contracted Services:			
Other purchased services	233	-	233
Total Purchased/Contracted Services	233	-	233
Indirect cost allocations	5,395	5,394	1
Total Expenditures	16,695	16,461	234
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,339)	(3,292)	47
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	3,339	3,292	(47)
Total Other Financing Sources (Uses)	3,339	3,292	(47)
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 DOT TRAFFIC OPERATIONS  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 22,602	\$ 22,602	\$ -
Total Revenues	22,602	22,602	-
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	10,988	11,015	(27)
Employee benefits	5,110	4,851	259
Total Personal Services	16,098	15,866	232
Purchased/Contracted Services:			
Other purchased services	1,304	1,271	33
Total Purchased/Contracted Services	1,304	1,271	33
Supplies	3,003	3,117	(114)
Indirect cost allocations	7,848	7,999	(151)
Total Expenditures	28,253	28,253	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,651)	(5,651)	-
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	5,651	5,651	-
Total Other Financing Sources (Uses)	5,651	5,651	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 DOT SPR FY18  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 80,247	\$ 81,926	\$ 1,679
Total Revenues	80,247	81,926	1,679
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	36,151	39,302	(3,151)
Employee benefits	16,812	18,671	(1,859)
Total Personal Services	52,963	57,973	(5,010)
Purchased/Contracted Services:			
Other purchased services	14,526	10,454	4,072
Total Purchased/Contracted Services	14,526	10,454	4,072
Supplies	7,000	5,986	1,014
Indirect cost allocations	25,820	27,994	(2,174)
Total Expenditures	100,309	102,407	(2,098)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,062)	(20,481)	(419)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	20,062	20,481	419
Total Other Financing Sources (Uses)	20,062	20,481	419
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 DOT TRANSPORTATION INVESTMENT ACT SUPPORT  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State grants/contracts	\$ 5,000	\$ 5,000	\$ -
Total Revenues	5,000	5,000	-
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	2,216	2,305	(89)
Employee benefits	1,030	1,077	(47)
Total Personal Services	3,246	3,382	(136)
Purchased/Contracted Services:			
Other purchased services	172	-	172
Total Purchased/Contracted Services	172	-	172
Indirect cost allocations	1,582	1,649	(67)
Total Expenditures	5,000	5,031	(31)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(31)	(31)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	-	31	31
Total Other Financing Sources (Uses)	-	31	31
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -



RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 AAA TITLE III-E  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 159,578	\$ 159,580	\$ 2
State grants/contracts	24,706	24,706	-
Contributions and donations	8,546	8,713	167
Total Revenues	192,830	192,999	169
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	46,099	45,218	881
Employee benefits	21,439	21,139	300
Total Personal Services	67,538	66,357	1,181
Purchased/Contracted Services:			
Professional and technical services	83,624	83,791	(167)
Other purchased services	27,387	29,474	(2,087)
Total Purchased/Contracted Services	111,011	113,265	(2,254)
Supplies	1,500	1,177	323
Indirect cost allocations	32,925	32,345	580
Total Expenditures	212,974	213,144	(170)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,144)	(20,145)	(1)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	20,144	20,145	1
Total Other Financing Sources (Uses)	20,144	20,145	1
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 AAA TITLE III-B  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 390,057	\$ 389,903	\$ (154)
State grants/contracts	18,126	18,117	(9)
Contributions and donations	109,899	71,486	(38,413)
<b>Total Revenues</b>	<b>518,082</b>	<b>479,506</b>	<b>(38,576)</b>
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	41,608	40,802	806
Employee benefits	19,350	19,074	276
<b>Total Personal Services</b>	<b>60,958</b>	<b>59,876</b>	<b>1,082</b>
Purchased/Contracted Services:			
Professional and technical services	420,641	380,157	40,484
Other purchased services	33,711	36,914	(3,203)
<b>Total Purchased/Contracted Services</b>	<b>454,352</b>	<b>417,071</b>	<b>37,281</b>
Supplies	2,350	2,798	(448)
Indirect cost allocations	29,717	29,186	531
<b>Total Expenditures</b>	<b>547,377</b>	<b>508,931</b>	<b>38,446</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,295)	(29,425)	(130)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	29,295	29,425	130
<b>Total Other Financing Sources (Uses)</b>	<b>29,295</b>	<b>29,425</b>	<b>130</b>
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 AAA TITLE III-C1  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 372,223	\$ 372,222	\$ (1)
State grants/contracts	21,895	21,895	-
Contributions and donations	215,959	218,007	2,048
<b>Total Revenues</b>	<b>610,077</b>	<b>612,124</b>	<b>2,047</b>
<u>Expenditures:</u>			
Current:			
Purchased/Contracted Services:			
Professional and technical services	610,077	612,124	(2,047)
<b>Total Purchased/Contracted Services</b>	<b>610,077</b>	<b>612,124</b>	<b>(2,047)</b>
<b>Total Expenditures</b>	<b>610,077</b>	<b>612,124</b>	<b>(2,047)</b>
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 AAA TITLE III-C2  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 334,386	\$ 334,386	\$ -
State grants/contracts	19,670	19,670	-
Contributions and donations	131,583	130,737	(846)
<b>Total Revenues</b>	<b>485,639</b>	<b>484,793</b>	<b>(846)</b>
<u>Expenditures:</u>			
Current:			
Purchased/Contracted Services:			
Professional and technical services	485,639	484,793	846
<b>Total Purchased/Contracted Services</b>	<b>485,639</b>	<b>484,793</b>	<b>846</b>
<b>Total Expenditures</b>	<b>485,639</b>	<b>484,793</b>	<b>846</b>
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 AAA NURSING HOME TRANSITIONS  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State grants/contracts	\$ 51,420	\$ 51,420	\$ -
Total Revenues	51,420	51,420	-
<u>Expenditures:</u>			
Current:			
Purchased/Contracted Services:			
Other purchased services	51,420	51,420	-
Total Purchased/Contracted Services	51,420	51,420	-
Total Expenditures	51,420	51,420	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 AAA ALZHEIMER'S  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State grants/contracts	\$ 108,192	\$ 108,192	\$ -
Total Revenues	108,353	108,192	(161)
<u>Expenditures:</u>			
Current:			
Purchased/Contracted Services:			
Professional and technical services	108,353	108,192	161
Total Purchased/Contracted Services	108,353	108,192	161
Total Expenditures	108,353	108,192	161
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 AAA SSBG  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 158,170	\$ 158,081	\$ (89)
Contributions and donations	30,024	28,707	(1,317)
<b>Total Revenues</b>	<b>188,194</b>	<b>186,788</b>	<b>(1,406)</b>
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	6,078	5,839	239
Employee benefits	2,827	2,730	97
<b>Total Personal Services</b>	<b>8,905</b>	<b>8,569</b>	<b>336</b>
Purchased/Contracted Services:			
Professional and technical services	160,835	159,432	1,403
Other purchased services	16,479	16,976	(497)
<b>Total Purchased/Contracted Services</b>	<b>177,314</b>	<b>176,408</b>	<b>906</b>
Indirect cost allocations	4,342	4,178	164
<b>Total Expenditures</b>	<b>190,561</b>	<b>189,155</b>	<b>1,406</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,367)	(2,367)	-
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	2,367	2,367	-
<b>Total Other Financing Sources (Uses)</b>	<b>2,367</b>	<b>2,367</b>	<b>-</b>
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 AAA MONEY FOLLOWS THE PERSON  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 244,913	\$ 244,912	\$ (1)
Total Revenues	244,913	244,912	(1)
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	49,407	47,511	1,896
Employee benefits	22,977	22,211	766
Total Personal Services	72,384	69,722	2,662
Purchased/Contracted Services:			
Professional and technical services	118,439	118,697	(258)
Other purchased services	25,343	32,434	(7,091)
Total Purchased/Contracted Services	143,782	151,131	(7,349)
Supplies	5,573	1,708	3,865
Indirect cost allocations	23,174	22,351	823
Total Expenditures	244,913	244,912	1
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -



RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 AAA TITLE III-D  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 32,063	\$ 32,063	\$ -
State grants/contracts	1,886	1,886	-
Total Revenues	33,949	33,949	-
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	7,236	7,085	151
Employee benefits	3,365	3,312	53
Total Personal Services	10,601	10,397	204
Purchased/Contracted Services:			
Professional and technical services	7,200	5,831	1,369
Other purchased services	17,216	19,291	(2,075)
Total Purchased/Contracted Services	24,416	25,122	(706)
Supplies	2,704	2,202	502
Total Expenditures	37,721	37,721	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,772)	(3,772)	-
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	3,772	3,772	-
Total Other Financing Sources (Uses)	3,772	3,772	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 AAA TITLE IV GA CARES SMP  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 13,774	\$ 13,774	\$ -
Total Revenues	13,774	13,774	-
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	3,000	3,050	(50)
Employee benefits	1,395	1,426	(31)
Total Personal Services	4,395	4,476	(81)
Purchased/Contracted Services:			
Other purchased services	7,236	7,117	119
Total Purchased/Contracted Services	7,236	7,117	119
Indirect cost allocations	2,143	2,181	(38)
Total Expenditures	13,774	13,774	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 AAA CMS RESEARCH  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 42,761	\$ 42,760	\$ (1)
Total Revenues	42,761	42,760	(1)
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	13,082	12,254	828
Employee benefits	6,084	5,728	356
Total Personal Services	19,166	17,982	1,184
Purchased/Contracted Services:			
Other purchased services	17,873	18,910	(1,037)
Total Purchased/Contracted Services	17,873	18,910	(1,037)
Supplies	3,230	3,376	(146)
Indirect cost allocations	2,492	2,492	-
Total Expenditures	42,761	42,760	1
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 AAA AOA NUTRITION SERVICE (NSIP)  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 149,036	\$ 149,036	\$ -
State grants/contracts	159,153	159,153	-
Contributions and donations	3,363	24,551	21,188
<b>Total Revenues</b>	<b>311,552</b>	<b>332,740</b>	<b>21,188</b>
<u>Expenditures:</u>			
Current:			
Purchased/Contracted Services:			
Professional and technical services	311,552	332,740	(21,188)
Other purchased services	-	-	-
<b>Total Purchased/Contracted Services</b>	<b>311,552</b>	<b>332,740</b>	<b>(21,188)</b>
<b>Total Expenditures</b>	<b>311,552</b>	<b>332,740</b>	<b>(21,188)</b>
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 AAA ADRC  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State grants/contracts	\$ 37,000	\$ 36,999	\$ (1)
Total Revenues	37,000	36,999	(1)
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	16,976	16,585	391
Employee benefits	7,895	7,753	142
Total Personal Services	24,871	24,338	533
Purchased/Contracted Services:			
Other purchased services	4	798	(794)
Total Purchased/Contracted Services	4	798	(794)
Indirect cost allocations	12,125	11,863	262
Total Expenditures	37,000	36,999	1
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 MIPPA FY17-18  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 47,072	\$ 47,072	\$ -
Total Revenues	47,072	47,072	-
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	19,964	21,018	(1,054)
Employee benefits	9,284	9,041	243
Total Personal Services	29,248	30,059	(811)
Purchased/Contracted Services:			
Other purchased services	3,565	2,812	753
Total Purchased/Contracted Services	3,565	2,812	753
Indirect cost allocations	14,259	14,201	58
Total Expenditures	47,072	47,072	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 MIPPA FY18-19  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 46,602	\$ 59,184	\$ 12,582
Total Revenues	46,602	59,184	12,582
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	10,000	12,176	(2,176)
Employee benefits	4,651	6,477	(1,826)
Total Personal Services	14,651	18,653	(4,002)
Purchased/Contracted Services:			
Other purchased services	24,809	30,988	(6,179)
Total Purchased/Contracted Services	24,809	30,988	(6,179)
Indirect cost allocations	7,142	9,543	(2,401)
Total Expenditures	46,602	59,184	(12,582)
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 DHS ASSISTIVE TECHNOLOGY  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State grants/contracts	\$ 10,000	\$ 10,000	\$ -
Total Revenues	10,000	10,000	-
<u>Expenditures:</u>			
Current:			
Purchased/Contracted Services:			
Other purchased services	10,000	10,000	-
Total Purchased/Contracted Services	10,000	10,000	-
Total Expenditures	10,000	10,000	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -



RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 DHS ADSSP  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 8,388	\$ 13,028	\$ 4,641
State grants/contracts	6,863	10,659	3,797
<b>Total Revenues</b>	<b>15,250</b>	<b>23,687</b>	<b>8,437</b>
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	5,000	9,656	(4,656)
Employee benefits	2,325	4,514	(2,189)
<b>Total Personal Services</b>	<b>7,325</b>	<b>14,170</b>	<b>(6,845)</b>
Purchased/Contracted Services:			
Other purchased services	4,354	2,610	1,744
<b>Total Purchased/Contracted Services</b>	<b>4,354</b>	<b>2,610</b>	<b>1,744</b>
Indirect cost allocations	3,571	6,907	(3,336)
<b>Total Expenditures</b>	<b>15,250</b>	<b>23,687</b>	<b>(8,437)</b>
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 WIOA ADULT PY17  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 49,008	\$ 49,008	\$ -
<b>Total Revenues</b>	<b>49,008</b>	<b>49,008</b>	<b>-</b>
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	1,252	1,252	-
Employee benefits	609	609	-
<b>Total Personal Services</b>	<b>1,861</b>	<b>1,861</b>	<b>-</b>
Purchased/Contracted Services:			
Professional and technical services	44,107	44,107	-
Other purchased services	101	101	-
<b>Total Purchased/Contracted Services</b>	<b>44,208</b>	<b>44,208</b>	<b>-</b>
Indirect cost allocations	2,939	2,939	-
<b>Total Expenditures</b>	<b>49,008</b>	<b>49,008</b>	<b>-</b>
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 WIOA ADULT FY18  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 263,158	\$ 81,270	\$ (181,888)
Total Revenues	263,158	81,270	(181,888)
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	5,800	5,659	141
Employee benefits	3,400	3,264	136
Total Personal Services	9,200	8,923	277
Purchased/Contracted Services:			
Professional and technical services	244,808	63,727	181,081
Other purchased services	5,475	5,281	194
Total Purchased/Contracted Services	250,283	69,008	181,275
Supplies	2,100	2,010	90
Indirect cost allocations	1,575	1,479	96
Total Expenditures	263,158	81,420	181,738
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(150)	(150)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	-	150	150
Total Other Financing Sources (Uses)	-	150	150
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 WIOA INCUMBENT WORKER FY17  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 18,318	\$ 18,070	\$ (248)
Total Revenues	18,318	18,070	(248)
<u>Expenditures:</u>			
Current:			
Purchased/Contracted Services:			
Professional and technical services	18,318	18,070	248
Other purchased services	-	-	-
Total Purchased/Contracted Services	18,318	18,070	248
Total Expenditures	18,318	18,070	248
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 WIOA ADULT FY17  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 212,858	\$ 212,858	\$ -
Total Revenues	212,858	212,858	-
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	27,936	27,936	-
Employee benefits	11,621	11,621	-
Total Personal Services	39,557	39,557	-
Purchased/Contracted Services:			
Professional and technical services	140,762	140,762	-
Other purchased services	14,022	14,022	-
Total Purchased/Contracted Services	154,784	154,784	-
Supplies	661	661	-
Indirect cost allocations	17,856	17,856	-
Total Expenditures	212,858	212,858	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 WIOA DISLOCATED WORKER FY2017  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 326,268	\$ 326,268	\$ -
Total Revenues	326,268	326,268	-
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	23,514	23,514	-
Employee benefits	11,790	11,790	-
Total Personal Services	35,304	35,304	-
Purchased/Contracted Services:			
Professional and technical services	258,806	258,806	-
Other purchased services	11,905	11,905	-
Total Purchased/Contracted Services	270,711	270,711	-
Supplies	780	780	-
Indirect cost allocations	19,473	19,473	-
Total Expenditures	326,268	326,268	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 WIOA YOUTH PY17  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 185,501	\$ 204,869	\$ 19,368
Total Revenues	185,501	204,869	19,368
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	18,800	18,596	204
Employee benefits	8,648	8,126	522
Total Personal Services	27,448	26,722	726
Purchased/Contracted Services:			
Professional and technical services	140,153	160,505	(20,352)
Other purchased services	2,000	1,912	88
Total Purchased/Contracted Services	142,153	162,417	(20,264)
Supplies	900	829	71
Indirect cost allocations	15,000	14,901	99
Total Expenditures	185,501	204,869	(19,368)
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 WIOA YOUTH PY16  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 270,226	\$ 270,225	\$ (1)
Total Revenues	270,226	270,225	(1)
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	23,077	23,077	-
Employee benefits	11,356	11,355	1
Total Personal Services	34,433	34,432	1
Purchased/Contracted Services:			
Professional and technical services	216,190	216,190	-
Other purchased services	3,964	3,964	-
Total Purchased/Contracted Services	220,154	220,154	-
Supplies	730	730	-
Indirect cost allocations	14,909	14,909	-
Total Expenditures	270,226	270,225	1
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -



RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 WIOA DISLOCATED WORKER PY16  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 98,364	\$ 56,000	\$ (42,364)
Total Revenues	98,364	56,000	(42,364)
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	9,400	9,137	263
Employee benefits	4,512	4,308	204
Total Personal Services	13,912	13,445	467
Purchased/Contracted Services:			
Professional and technical services	72,546	32,166	40,380
Other purchased services	6,973	5,753	1,220
Total Purchased/Contracted Services	79,519	37,919	41,600
Supplies	500	359	141
Indirect cost allocations	4,433	4,277	156
Total Expenditures	98,364	56,000	42,364
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 WIOA DISLOCATED WORKER FY17  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 602	\$ 602	\$ -
Total Revenues	602	602	-
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	70	70	-
Employee benefits	24	24	-
Total Personal Services	94	94	-
Purchased/Contracted Services:			
Other purchased services	10	10	-
Total Purchased/Contracted Services	10	10	-
Indirect cost allocations	498	498	-
Total Expenditures	602	602	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 WIOA DISLOCATED WORKER FY18  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 1,005	\$ 933	\$ (72)
Total Revenues	1,005	933	(72)
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	260	246	14
Employee benefits	125	102	23
Total Personal Services	385	348	37
Purchased/Contracted Services:			
Other purchased services	20	6	14
Total Purchased/Contracted Services	20	6	14
Indirect cost allocations	600	579	21
Total Expenditures	1,005	933	72
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 WIOA ADULT PY 2016  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 3,300	\$ 3,175	\$ (125)
Total Revenues	3,300	3,175	(125)
<u>Expenditures:</u>			
Current:			
Supplies	3,300	3,175	125
Total Expenditures	3,300	3,175	125
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 WIOA DISLOCATED WORKER PY17  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 2,089	\$ 2,089	\$ -
Total Revenues	2,089	2,089	-
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	315	315	-
Employee benefits	133	133	-
Total Personal Services	448	448	-
Purchased/Contracted Services:			
Other purchased services	8	8	-
Total Purchased/Contracted Services	8	8	-
Indirect cost allocations	1,633	1,633	-
Total Expenditures	2,089	2,089	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 DHS TRANSPORTATION  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 791,708	\$ 662,361	\$ (129,347)
State grants/contracts	163,893	135,994	(27,899)
<b>Total Revenues</b>	<b>955,601</b>	<b>798,355</b>	<b>(157,246)</b>
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	23,547	23,594	(47)
Employee benefits	10,951	11,030	(79)
<b>Total Personal Services</b>	<b>34,498</b>	<b>34,624</b>	<b>(126)</b>
Purchased/Contracted Services:			
Professional and technical services	835,785	706,256	129,529
Other purchased services	1,100	613	487
<b>Total Purchased/Contracted Services</b>	<b>836,885</b>	<b>706,869</b>	<b>130,016</b>
Supplies	2,400	812	1,588
Indirect cost allocations	16,818	16,877	(59)
<b>Total Expenditures</b>	<b>890,601</b>	<b>759,182</b>	<b>131,419</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	65,000	39,173	(25,827)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	(65,000)	(39,173)	25,827
<b>Total Other Financing Sources (Uses)</b>	<b>(65,000)</b>	<b>(39,173)</b>	<b>25,827</b>
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 DOT 5316 PROGRAM  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal grants/contracts	\$ 75,203	\$ 75,203	\$ -
Total Revenues	75,203	75,203	-
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	41,753	41,792	(39)
Employee benefits	19,418	19,537	(119)
Total Personal Services	61,171	61,329	(158)
Purchased/Contracted Services:			
Other purchased services	3,012	3,002	10
Total Purchased/Contracted Services	3,012	3,002	10
Indirect cost allocations	29,821	29,894	(73)
Total Expenditures	94,004	94,225	(221)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,801)	(19,022)	(221)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	18,801	19,022	221
Total Other Financing Sources (Uses)	18,801	19,022	221
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 DNR HISTORIC PRESERVATION  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State grants/contracts	\$ 4,091	\$ 4,091	\$ -
Total Revenues	4,091	4,091	-
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	1,453	1,770	(317)
Employee benefits	676	828	(152)
Total Personal Services	2,129	2,598	(469)
Purchased/Contracted Services:			
Other purchased services	924	245	679
Total Purchased/Contracted Services	924	245	679
Indirect cost allocations	1,038	1,266	(228)
Total Expenditures	4,091	4,109	(18)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(18)	(18)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	-	18	18
Total Other Financing Sources (Uses)	-	18	18
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -



RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 DCA LUCA  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State grants/contracts	\$ 63,704	\$ 66,603	\$ 2,899
Total Revenues	63,704	66,603	2,899
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	28,208	30,231	(2,023)
Employee benefits	13,118	14,133	(1,015)
Total Personal Services	41,326	44,364	(3,038)
Purchased/Contracted Services:			
Other purchased services	1,731	400	1,331
Total Purchased/Contracted Services	1,731	400	1,331
Supplies	500	214	286
Indirect cost allocations	20,147	21,625	(1,478)
Total Expenditures	63,704	66,603	(2,899)
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 DEPARTMENT OF COMMUNITY AFFAIRS  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State grants/contracts	\$ 170,993	\$ 170,993	\$ -
<b>Total Revenues</b>	<b>170,993</b>	<b>170,993</b>	<b>-</b>
<u>Expenditures:</u>			
Current:			
Personal Services:			
Salaries and wages	75,990	79,172	(3,182)
Employee benefits	35,340	37,012	(1,672)
<b>Total Personal Services</b>	<b>111,330</b>	<b>116,184</b>	<b>(4,854)</b>
Purchased/Contracted Services:			
Other purchased services	9,679	4,188	5,491
<b>Total Purchased/Contracted Services</b>	<b>9,679</b>	<b>4,188</b>	<b>5,491</b>
Supplies	1,710	-	1,710
Indirect cost allocations	54,274	56,633	(2,359)
<b>Total Expenditures</b>	<b>176,993</b>	<b>177,005</b>	<b>(12)</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,000)	(6,012)	(12)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	6,000	6,012	12
<b>Total Other Financing Sources (Uses)</b>	<b>6,000</b>	<b>6,012</b>	<b>12</b>
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 AREA DEVELOPMENT CORPORATION  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Charges for services	\$ 4,800	\$ 4,031	\$ (769)
Interest income	5	1	(4)
Total Revenues	4,805	4,032	(773)
<u>Expenditures:</u>			
Current:			
Purchased/Contracted Services:			
Professional and technical services	30	30	-
Other purchased services	328	558	(230)
Total Purchased/Contracted Services	358	588	(230)
Supplies	600	527	73
Total Expenditures	958	1,115	(157)
Net change in fund balance	3,847	2,917	930
Fund Balance - Beginning of Year	79,904	79,904	-
Fund Balance - End of Year	\$ 83,751	\$ 82,821	\$ 930

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 COMBINING STATEMENT OF NET POSITION  
 NONMAJOR PROPRIETARY FUNDS  
 JUNE 30, 2018

	Rural Development Loan Fund	Industrial Development Grant	Rental	Total
<u>ASSETS</u>				
Current Assets				
Cash and cash equivalents	\$ 148,620	\$ 100,072	\$ -	\$248,692
Due from other funds	-	-	23,619	23,619
Prepaid items	-	-	1,117	1,117
Total Current Assets	<u>148,620</u>	<u>100,072</u>	<u>24,736</u>	<u>273,428</u>
Noncurrent Assets				
Capital assets not being depreciated				
Land	-	-	7,250	7,250
Capital assets				
Depreciable, net	-	-	54,803	54,803
Total Noncurrent Assets	<u>-</u>	<u>-</u>	<u>62,053</u>	<u>62,053</u>
Total Assets	<u>148,620</u>	<u>100,072</u>	<u>86,789</u>	<u>335,481</u>
<u>LIABILITIES</u>				
Current Liabilities				
Accounts payable	-	-	-	-
Total Current Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET POSITION</u>				
Investment in capital assets	-	-	62,053	62,053
Restricted				
Loans	148,620	100,072	-	248,692
Net position-unrestricted	<u>-</u>	<u>-</u>	<u>24,736</u>	<u>24,736</u>
Total Net Position	<u>\$ 148,620</u>	<u>\$ 100,072</u>	<u>\$ 86,789</u>	<u>\$335,481</u>

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
 NONMAJOR PROPRIETARY FUNDS  
 JUNE 30, 2018

	Rural Development Loan Fund	Industrial Development Grant	Rental	Total
<u>Operating Revenues:</u>				
Charges for services	\$ -	\$ -	\$ 18,000	\$ 18,000
Total Operating Revenues	-	-	18,000	18,000
<u>Operating Expenses:</u>				
Depreciation	-	-	6,368	6,368
Repairs & Maintenance	-	-	4,874	4,874
Insurance and bonding	-	-	1,611	1,611
Total Operating Expenses	-	-	12,853	12,853
Operating income (loss)	-	-	5,147	5,147
<u>Nonoperating revenues (expenses)</u>				
Interest income	-	18	-	18
Total nonoperating revenues (expenses)	-	18	-	18
Income (loss) before transfers	-	18	5,147	5,165
Transfers out	-	-	(5,147)	(5,147)
Change in net position	-	18	-	18
Net Position - Beginning of Year	148,620	100,054	86,789	335,463
Net Position - End of Year	\$ 148,620	\$ 100,072	\$ 86,789	\$ 335,481

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 COMBINING STATEMENT OF CASH FLOWS  
 NONMAJOR PROPRIETARY FUNDS  
 JUNE 30, 2018

	Rural Development Loan Fund	Industrial Development Grant	Rental	Total
<u>Cash Flow from Operating Activities:</u>				
Cash received from customers	\$ -	\$ -	\$ 11,361	\$ 11,361
Cash paid to suppliers	-	-	(6,214)	(6,214)
Net Cash Provided by (Used for) Operating Activities	-	-	5,147	5,147
<u>Cash Flows from Non-Capital Financing Activities:</u>				
Transfer out	-	-	(5,147)	(5,147)
Net Cash Provided by (Used for) Non-Capital Financing Activities	-	-	(5,147)	(5,147)
<u>Cash flows from Capital and Related Financing Activities:</u>				
Purchase of capital assets	-	-	-	-
Net Cash Provided by (Used for) Capital and Related Financing Activities	-	-	-	-
<u>Cash Flows from Investing Activities:</u>				
Interest income	-	18	-	18
Net Cash Provided by (Used for) Investing Activities	-	18	-	18
Net Increase (Decrease) in Cash and Equivalents	-	18	-	18
Cash and Cash Equivalents - Beginning of Year	148,620	100,054	-	248,674
Cash and Cash Equivalents - End of Year	\$ 148,620	\$ 100,072	\$ -	\$ 248,692

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 COMBINING STATEMENT OF CASH FLOWS  
 NONMAJOR PROPRIETARY FUNDS  
 JUNE 30, 2018  
 (CONTINUED)

	Rural Development Loan Fund	Industrial Development Grant	Rental	Total
<u>Reconciliation of Net Operating</u>				
<u>Income to Net Cash</u>				
<u>Provided by Operating Activities:</u>				
Net Operating Income (Loss)	\$ -	\$ -	\$ 5,147	\$ 5,147
Depreciation expense	-	-	6,368	6,368
Changes in Assets and Liabilities:				
(Increase) decrease in due from other funds	-	-	(6,639)	(6,639)
(Increase) decrease in prepaid items	-	-	271	271
Total Adjustments	-	-	-	-
Net Cash Provided by Operating Activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,147</u>	<u>\$ 5,147</u>

RIVER VALLEY REGIONAL COMMISSION  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
SCHEDULE TO COMPUTE FRINGE BENEFITS RATE

Fringe Benefits:

Payroll taxes	\$ 91,866
Group insurance	206,697
Retirement	114,362
Compensated Absences	<u>252,288</u>

Total Fringe Benefits 665,213

Basis:

Indirect salaries	349,139
Direct salaries	<u>1,073,812</u>

Total Basis \$ 1,422,951

Ratio:

Fringe Benefits/Basis 46.75%



RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
 SCHEDULE TO COMPUTE INDIRECT COST RATE

Indirect Costs:

Indirect salaries	\$ 349,139
Fringe benefits	<u>163,218</u>
Subtotal	<u>512,357</u>
Advertising	319
Books and Periodicals	878
Communications	15,591
Depreciation	33,449
Dues and Fees	10,720
Education and Training	3,359
Energy (Utilities)	25,162
Insurance	14,062
Other Public Meetings	
Other Purchased Services	112
Postage and Freight	10,040
Printing and Binding	1,271
Professional Services	25,926
Rentals (Other)	35
Repairs and Maintenance	35,118
Supplies and Materials	7,695
Technical Services	60,213
Travel	<u>11,809</u>
Total Indirect Costs	<u>\$ 768,116</u>
Direct salary costs	\$ 1,073,812
Fringe benefits	<u>501,995</u>
Total Basis	<u>\$ 1,575,807</u>
<u>Ratio:</u>	
Indirect-Costs/Basis	<u>48.74%</u>

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
 SCHEDULE OF STATE CONTRACTUAL ASSISTANCE

State Program Name	Contract Number	Federal Revenue Received	State Revenue Received	Local Revenue	Total Expenditures	Due (To)/From State
DNR Watershed Seed Grant		-	1,635	-	2,376	1,635
GDOT TIA	IGTIA1600850	-	5,000	-	5,031	567
Title III-E	42700-373-0000060370	159,580	24,706	8,713	213,144	7,193
Title III-B	42700-373-0000060370	389,903	18,117	71,486	508,931	3,600
Title III-C1	42700-373-0000060370	372,222	21,895	218,007	612,124	2,996
Title III-C2	42700-373-0000060370	334,386	19,670	130,737	484,793	3,803
Title III-D	42700-373-0000060370	32,063	1,886	-	37,721	503
Nursing Home Transitions	42700-373-0000060370	-	51,420	-	51,420	8,597
Alzheimer's	42700-373-0000060370	-	108,192	-	108,192	27,706
Community Based Services	42700-373-0000060370	-	1,036,400	44,800	1,081,200	210,643
Nutrition Services (NSIP)	42700-373-0000060370	149,036	159,153	24,551	332,740	53,161
ADRC	42700-373-0000060370	-	36,999	-	36,999	6,854
ADSSP	42700-373-0000065670	13,028	10,659	-	23,687	14,688
Assistive Technology Lab	42700-373-0000060695	-	10,000	-	10,000	10,000
Community Care (CCSP)	2017009	446,280	498,648	-	944,928	75,268
DHS Transportation	42700-362-0000061465	662,361	135,994	-	759,182	-
DNR Historic Preservation		-	4,091	-	4,109	-
DCA-LUCA		-	66,603	-	66,603	2,899
Dept of Community Affairs		-	170,993	-	177,005	42,748
<b>TOTAL</b>		<b>\$ 2,558,859</b>	<b>\$ 2,382,061</b>	<b>\$ 498,294</b>	<b>\$ 5,460,185</b>	<b>\$ 472,861</b>

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
 SCHEDULE OF CITY/COUNTY ASSESSMENTS

<u>City/County Government</u>	Amount Due 6/30/17 Over/Under	FY18 Assessment Billed	FY18 Assessment Collections	Amount Due 6/30/18 Over (Under)
Crisp County	\$ -	\$ 11,375	\$ 11,375	\$ -
City of Arabi	-	563	563	-
City of Cordele	-	10,943	10,943	-
Dooly County	-	5,384	5,384	-
City of Byromville	-	520	390	130
City of Dooling	-	148	148	-
City of Lilly	-	204	204	-
City of Pinehurst	-	336	336	-
City of Unadilla	-	3,666	3,666	-
City of Vienna	-	3,777	3,777	-
Macon County	-	7,440	7,440	-
City of Ideal	-	459	459	-
City of Marshallville	-	1,333	1,333	-
City of Montezuma	-	3,189	3,189	-
City of Oglethorpe	-	1,211	908	303
Marion County	-	6,555	6,555	-
City of Buena Vista	-	2,206	2,206	-
Schley County	-	3,289	3,289	-
City of Ellaville	-	1,879	1,409	470
Sumter County	-	13,205	13,205	-
City of Americus	-	16,028	16,028	-
City of Andersonville	-	236	236	-
City of Desoto	-	182	182	-
City of Leslie	-	388	388	-
City of Plains	-	740	740	-
Taylor County	-	5,419	5,452	(33)
City of Butler	-	1,885	1,885	-
City of Reynolds	-	1,026	1,026	-
Webster County	-	2,648	2,668	(20)
Chattahoochee County	-	11,368	11,368	-
Clay County	-	1,911	1,911	-
City of Bluffton	25	101	126	-
City of Fort Gaines	-	1,129	1,132	(3)
Harris County	-	29,599	29,599	-
City of Hamilton	(264)	1,158	894	-
City of Pine Mountain	-	1,358	1,358	-

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
 SCHEDULE OF CITY/COUNTY ASSESSMENTS  
 (CONTINUED)

<u>City/County Government</u>	Amount Due 6/30/17 Over/Under	FY18 Assessment Billed	FY18 Assessment Collections	Amount Due 6/30/18 Over (Under)
City of Shiloh	-	443	443	-
City of Waverly Hall	-	823	823	-
Muscogee County	-	200,579	200,579	-
Quitman County	-	2,302	2,302	-
Randolph County	-	2,534	2,534	-
City of Cuthbert	-	3,670	3,670	-
City of Shellman	-	989	989	-
Stewart County	-	3,262	3,262	-
City of Lumpkin	-	1,093	546	547
City of Richland	-	1,496	1,122	374
Talbot County	-	4,818	4,818	-
City of Geneva	25	100	125	-
City of Junction City	-	165	165	-
City of Talbotton	-	887	887	-
City of Woodland	-	367	367	-
<b>Total</b>	<b>\$ (214)</b>	<b>\$ 376,386</b>	<b>\$ 374,405</b>	<b>\$ 1,767</b>

### **III. STATISTICAL SECTION**

# Statistical Section

This part of River Valley's comprehensive annual financial report presents detailed operational, economic, and historical data as a context for understanding what the information in the financial section says about the RC's overall financial health.

## Contents

### **Financial Trends**

These schedules contain trend information to help the reader understand how the Commission's financial performance and well-being have changed over time.

### **Revenue Capacity**

These schedules contain information to help the reader assess the factors affecting the Commission's ability to generate its revenue.

### **Debt Capacity**

These schedules present information to help the reader assess the affordability of the Commission's current levels of outstanding debt and the Commission's ability to issue additional debt in the future.

### **Demographic and Economic Information**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Commission's financial activities take place and to help make comparisons over time and with other Commissions.

### **Operating Information**

These schedules contain information about the Commission's operations and resources to help the reader understand how the Commission's financial information relates to the services the Commission provides and the activities it performs.

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2018  
 NET POSITION BY COMPONENT  
 LAST NINE FISCAL YEARS (1)  
 (Accrual Basis of Accounting)

	Fiscal Year								
	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>Governmental Activities:</b>									
Net investment in capital assets	\$ 519,476	\$ 517,301	\$ 517,397	\$ 365,896	\$ 352,249	\$ 340,513	\$ 365,966	\$ 385,657	\$ 378,256
Unrestricted	1,254,814	1,222,913	1,142,750 (2)	1,099,309	1,005,587	893,633	930,096	844,206	712,658
<b>Total Governmental Activities Net</b>	<b>1,774,290</b>	<b>1,740,214</b>	<b>1,660,147</b>	<b>1,465,205</b>	<b>1,357,836</b>	<b>1,234,146</b>	<b>1,296,062</b>	<b>1,229,863</b>	<b>1,090,914</b>
<b>Business-Type Activities:</b>									
Net investment in capital assets	62,053	68,421	58,079	63,487	60,387	59,101	64,972	57,706	61,388
Restricted	1,120,189	1,106,364	1,085,253	1,082,085	1,043,113	1,036,279	1,029,763	1,029,311	-
Unrestricted	4,477	(11,264)	11,109 (2)	62,150	63,654	68,822	100,409	(28,591)	1,154,764
<b>Total Business-Type Activities Net</b>	<b>1,186,719</b>	<b>1,163,521</b>	<b>1,154,441</b>	<b>1,207,722</b>	<b>1,167,154</b>	<b>1,164,202</b>	<b>1,195,144</b>	<b>1,058,426</b>	<b>1,216,152</b>
<b>Primary Government:</b>									
Net investment in capital assets	581,529	585,722	575,476	429,383	412,636	399,614	430,938	443,363	439,644
Restricted	1,120,189	1,106,364	1,085,253	1,082,085	1,043,113	1,036,279	1,029,763	1,029,311	-
Unrestricted	1,259,291	1,211,649	1,153,859	1,161,459	1,069,241	962,455	1,030,505	815,615	1,867,422
<b>Total Primary Government Net</b>	<b>\$2,961,009</b>	<b>\$2,903,735</b>	<b>\$2,814,588</b>	<b>\$2,672,927</b>	<b>\$2,524,990</b>	<b>\$2,398,348</b>	<b>\$ 2,491,206</b>	<b>\$2,288,289</b>	<b>\$ 2,307,066</b>

(1) River Valley Regional Commission was created as a result of the merger of the former Lower Chattahoochee Regional Development Center and the former Middle Flint Regional Development Center effective July 1, 2009. Therefore, no data is available prior to fiscal year 2010.

(2) The River Valley Regional Commission restated their 2016 net position to reclassify Area Development Corporation as a special revenue fund instead of a proprietary fund.

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2018  
 CHANGES IN NET POSITION  
 LAST NINE FISCAL YEARS <sup>(1)</sup>  
*(Accrual Basis of Accounting)*

Expenses	Fiscal Year								
	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>Governmental Activities:</b>									
General government	\$ 546,934	\$ 533,483	\$ 604,484	\$ 574,993	\$ 762,744	\$ 538,356	\$ 49,527	\$ 36,353	\$ 25,055
Aging services	5,052,546	4,930,694	4,766,041	4,775,271	4,609,702	4,860,889	5,006,893	4,771,648	4,539,171
Planning and development	457,646	390,884	332,720	468,364	467,363	418,504	912,923	965,666	1,069,407
Workforce development	1,225,517	1,268,356	1,105,515	1,135,393	1,180,429	1,107,499	946,966	1,535,621	1,384,163
Transportation	1,005,559	1,073,498	1,125,118	1,076,799	730,175	910,000	631,700	1,058,998	164,928
Debt issuance	-	-	-	-	-	115,612	-	-	-
Interest on long-term debt	-	-	-	-	-	-	-	-	15
<b>Total Governmental Activities Expenses</b>	<b>8,288,202</b>	<b>8,196,915</b>	<b>7,933,878</b>	<b>8,030,820</b>	<b>7,750,413</b>	<b>7,950,860</b>	<b>7,548,009</b>	<b>8,368,286</b>	<b>7,182,739</b>
<b>Business-type Activities</b>									
Revolving loan program	9,771	2,399	21,040	5,268	15,456	9,843	13,937	24,866	49,749
Relending program	7,189	18,997	8,522	6,971	5,785	37,572	(46,646)	176,411	111,060
Rural development loan program	-	-	-	-	-	-	-	(1,363)	-
Industrial development program	-	-	-	-	-	-	-	6,554	-
Area development program	-	-	2,703	2,793	2,767	7,033	5,568	8,251	-
Rental program	12,853	10,550	10,160	8,133	22,311	8,724	5,764	10,132	-
<b>Total Business-type Activities</b>	<b>29,813</b>	<b>31,946</b>	<b>42,425</b>	<b>23,165</b>	<b>46,319</b>	<b>63,172</b>	<b>(21,377)</b>	<b>224,851</b>	<b>160,809</b>
<b>Total Primary Government Expenses</b>	<b>8,318,015</b>	<b>8,228,861</b>	<b>7,976,303</b>	<b>8,053,985</b>	<b>7,796,732</b>	<b>8,014,032</b>	<b>7,526,632</b>	<b>8,593,137</b>	<b>7,343,548</b>
<b>Program Revenues</b>									
<b>Governmental Activities</b>									
Charges for services	285,875	310,802	315,454	367,556	622,072	373,723	-	-	-
Operating grants and contributions	7,639,592	7,563,093	7,214,223	7,361,791	6,870,162	7,124,039	7,216,111	8,132,247	7,010,459
<b>Total Governmental Activities Program Revenues</b>	<b>7,925,467</b>	<b>7,873,895</b>	<b>7,529,677</b>	<b>7,729,347</b>	<b>7,492,234</b>	<b>7,497,762</b>	<b>7,216,111</b>	<b>8,132,247</b>	<b>7,010,459</b>
<b>Business-type Activities</b>									
Charges for services	45,359	56,721	61,310	49,065	49,870	47,736	55,744	80,457	96,726
<b>Total Business-type Activities Program Revenues</b>	<b>45,359</b>	<b>56,721</b>	<b>61,310</b>	<b>49,065</b>	<b>49,870</b>	<b>47,736</b>	<b>55,744</b>	<b>80,457</b>	<b>96,726</b>
<b>Total Primary Government Program Revenues</b>	<b>7,970,826</b>	<b>7,930,616</b>	<b>7,590,987</b>	<b>7,778,412</b>	<b>7,542,104</b>	<b>7,545,498</b>	<b>7,271,855</b>	<b>8,212,704</b>	<b>7,107,185</b>
<b>Net (Expense)/Revenue</b>									
<b>Governmental Activities</b>	<b>(362,735)</b>	<b>(323,020)</b>	<b>(404,201)</b>	<b>(301,473)</b>	<b>(258,179)</b>	<b>(453,098)</b>	<b>(331,898)</b>	<b>(236,039)</b>	<b>(172,280)</b>
<b>Business-type Activities</b>	<b>15,546</b>	<b>24,775</b>	<b>18,885</b>	<b>25,900</b>	<b>3,551</b>	<b>(15,436)</b>	<b>77,121</b>	<b>(144,394)</b>	<b>(64,083)</b>
<b>Total Primary Government Net (Expense)/Revenue</b>	<b>(347,189)</b>	<b>(298,245)</b>	<b>(385,316)</b>	<b>(275,573)</b>	<b>(254,628)</b>	<b>(468,534)</b>	<b>(254,777)</b>	<b>(380,433)</b>	<b>(236,363)</b>



RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2018  
 CHANGES IN NET POSITION  
 LAST NINE FISCAL YEARS <sup>(1)</sup>  
*(Accrual Basis of Accounting)*  
 (CONTINUED)

	Fiscal Year								
	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Revenues and Other Changes in Net Position									
Governmental Activities:									
Regional appropriations	376,386	377,661	381,187	378,061	374,184	370,887	370,887	356,188	356,188
Interest revenue	304	324	453	1,343	670	668	746	734	1,405
Gain on sale of capital asset	-	-	115,208	-	-	-	-	-	-
Miscellaneous income	14,974	5,652	2,172	11,171	2,926	1,951	5,828	1,798	1,040
Transfers	5,147	19,450	19,840	18,267	4,089	17,676	20,636	16,268	-
Total Governmental Activities	<u>396,811</u>	<u>403,087</u>	<u>518,860</u>	<u>408,842</u>	<u>381,869</u>	<u>391,182</u>	<u>398,097</u>	<u>374,988</u>	<u>358,633</u>
Business-type Activities:									
Interest revenue	189	201	471	1,000	1,117	1,131	1,414	1,240	15,195
Gain on sale of capital asset	-	-	-	-	-	-	77,490	-	-
Miscellaneous income	12,610	3,554	27,486	31,935	2,373	1,039	1,329	1,696	3,318
Transfers	(5,147)	(19,450)	(19,840)	(18,267)	(4,089)	(17,676)	(20,636)	(16,268)	-
Total Business-type Activities	<u>7,652</u>	<u>(15,695)</u>	<u>8,117</u>	<u>14,668</u>	<u>(599)</u>	<u>(15,506)</u>	<u>59,597</u>	<u>(13,332)</u>	<u>18,513</u>
Total Primary Government	<u>404,463</u>	<u>387,392</u>	<u>526,977</u>	<u>423,510</u>	<u>381,270</u>	<u>375,676</u>	<u>457,694</u>	<u>361,656</u>	<u>377,146</u>
Change in Net Position									
Governmental Activities	34,076	80,067	114,659	107,369	123,690	(61,916)	66,199	138,949	186,353
Business-type Activities	23,198	9,080	27,002	40,568	2,952	(30,942)	136,718	(157,726)	(45,570)
Total Primary Government	<u>\$ 57,274</u>	<u>\$ 89,147</u>	<u>\$ 141,661</u>	<u>\$ 147,937</u>	<u>\$ 126,642</u>	<u>\$ (92,858)</u>	<u>\$ 202,917</u>	<u>\$ (18,777)</u>	<u>\$ 140,783</u>

(1) River Valley Regional Commission was created as a result of the merger of the former Lower Chattahoochee Regional Development Center and the former Middle Flint Regional Development Center effective July 1, 2009. Therefore, no data is available prior to fiscal year 2010.

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2018  
 PROGRAM REVENUES BY FUNCTION/PROGRAM  
 LAST NINE FISCAL YEARS (1)  
 (Accrual Basis of Accounting)

Function/Program	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>Governmental activities:</b>									
General government	\$ 301,662	\$ 310,802	\$ 315,454	\$ 367,556	\$ 622,072	\$ 373,723	\$ -	\$ -	\$ -
Aging services	4,987,027	4,878,654	4,710,440	4,703,836	4,563,935	4,773,969	4,915,129	4,702,562	4,471,776
Planning & development	415,156	338,232	278,368	412,784	406,571	364,403	756,557	865,808	1,015,468
Workforce development	1,225,367	1,268,346	1,105,515	1,135,392	1,180,429	1,107,499	946,966	1,535,288	1,384,163
Transportation	996,255	1,077,861	1,119,900	1,109,779	719,227	878,168	597,459	1,028,589	139,052
<b>Subtotal governmental activities</b>	<b>7,925,467</b>	<b>7,873,895</b>	<b>7,529,677</b>	<b>7,729,347</b>	<b>7,492,234</b>	<b>7,497,762</b>	<b>7,216,111</b>	<b>8,132,247</b>	<b>7,010,459</b>
<b>Business-type activities:</b>									
Revolving loan programs	20,641	20,102	20,570	20,455	14,147	15,082	12,848	22,090	63,083
Relending program	6,718	6,619	7,855	2,210	3,593	5,523	12,531	23,211	33,643
Rural development loan program	-	-	-	-	-	-	-	1,760	-
Industrial development program	-	-	-	-	5,730	395	443	2,299	-
Area development program	-	-	2,885	-	-	336	3,522	4,697	-
Rental program	18,000	30,000	30,000	26,400	26,400	26,400	26,400	26,400	-
<b>Subtotal business-type activities</b>	<b>45,359</b>	<b>56,721</b>	<b>61,310</b>	<b>49,065</b>	<b>49,870</b>	<b>47,736</b>	<b>55,744</b>	<b>80,457</b>	<b>96,726</b>
<b>Total primary government</b>	<b>\$ 7,970,826</b>	<b>\$ 7,930,616</b>	<b>\$ 7,590,987</b>	<b>\$ 7,778,412</b>	<b>\$ 7,542,104</b>	<b>\$ 7,545,498</b>	<b>\$ 7,271,855</b>	<b>\$ 8,212,704</b>	<b>\$ 7,107,185</b>

(1) River Valley Regional Commission was created as a result of the merger of the former Lower Chattahoochee Regional Development Center and the former Middle Flint Regional Development Center effective July 1, 2009. Therefore, no data is available prior to fiscal year 2010.

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2018  
 FUND BALANCES OF GOVERNMENTAL FUNDS  
 LAST NINE FISCAL YEARS (1)  
 (Modified Accrual Basis of Accounting)

Fund Balances	Fiscal Year								
	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Fund									
Nonspendable	\$ -	\$ -	\$ 6,944	\$ 6,944	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned	-	8,862	8,862	8,862	-	-	-	-	-
Unassigned	684,234	663,448	606,846	528,614	535,557	531,795	517,935	492,321	-
(2) Unreserved	-	-	-	-	-	-	-	-	494,524
Total General Fund	<u>684,234</u>	<u>672,310</u>	<u>622,652</u>	<u>544,420</u>	<u>535,557</u>	<u>531,795</u>	<u>517,935</u>	<u>492,321</u>	<u>494,524</u>
All Other Governmental Funds									
Nonspendable, reported in:									
Special revenue funds	162	92,234	92,234 (3)	-	-	-	-	-	-
Assigned, reported in:									
Special revenue funds	82,659	-	-	-	-	-	-	-	-
Unassigned, reported in:									
Special revenue funds		(12,330)	(11,951) (3)	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 82,821</u>	<u>\$ 79,904</u>	<u>\$ 80,283</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(1) River Valley Regional Commission was created as a result of the merger of the former Lower Chattahoochee Regional Development Center and the former Middle Flint Regional Development Center effective July 1, 2009. Therefore, no data is available prior to fiscal year 2010.

(2) Prior year amounts have not been restated for the implementation of GASB Statement 54.

(3) The River Valley Regional Commission restated their 2016 fund balance to reclassify Area Development Corporation as a special revenue fund instead of a proprietary fund.

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2018  
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
 LAST NINE FISCAL YEARS <sup>(1)</sup>  
 (Modified Accrual Basis of Accounting)

	Fiscal Year								
	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>Revenues:</b>									
Federal sources	\$4,710,712	\$5,019,443	\$4,777,340	\$4,961,927	\$4,593,623	\$4,751,852	\$4,366,302	\$5,196,429	\$4,170,912
State sources	2,382,061	2,026,708	1,918,913	1,797,994	1,792,320	1,872,737	1,975,938	1,946,433	1,942,050
Local sources	662,261	690,463	696,641	745,617	1,334,271	744,610	805,187	852,908	815,560
Donations and contributions	546,819	380,150	373,416	461,091	146,204	285,873	375,834	417,170	349,438
Interest income	304	324	453	1,343	670	668	746	734	1,405
Local match	-	134,792	144,554	140,778	-	213,577	63,737	75,495	88,687
Miscellaneous	14,974	5,652	2,172	11,172	2,926	1,951	5,828	2,514	1,040
<b>Total Revenues</b>	<b>8,317,131</b>	<b>8,257,532</b>	<b>7,913,489</b>	<b>8,119,922</b>	<b>7,870,014</b>	<b>7,871,268</b>	<b>7,593,572</b>	<b>8,491,683</b>	<b>7,369,092</b>
<b>Expenditures:</b>									
General government	490,870	490,578	546,350	544,343	694,233	472,079	19,420	33,228	19,495
Aging services	5,042,736	4,932,438	4,773,423	4,767,187	4,626,820	4,852,323	5,005,087	4,781,647	4,548,675
Planning and development	457,646	390,884	332,720	468,364	467,363	418,504	912,923	965,666	1,069,407
Workforce development	1,225,517	1,268,356	1,105,515	1,135,393	1,180,429	1,107,499	946,966	1,535,621	1,384,163
Transportation	1,005,559	1,073,498	1,125,118	1,076,799	730,175	910,000	631,700	1,058,998	164,928
Debt service									
Principal	29,345	29,344	29,344	29,344	29,956	6,344	6,344	6,344	6,344
Interest	32,788	33,910	38,358	3,497	-	-	-	-	15
<b>Total Expenditures</b>	<b>8,284,461</b>	<b>8,219,008</b>	<b>7,950,828</b>	<b>8,024,927</b>	<b>7,728,976</b>	<b>7,766,749</b>	<b>7,522,440</b>	<b>8,381,504</b>	<b>7,193,027</b>
<b>Other Financing Sources (Uses):</b>									
Transfer from other funds	154,889	171,021	316,220	174,213	171,164	178,544	291,713	216,786	173,521
Transfer to other funds	(172,718)	(160,266)	(200,649)	(260,345)	(308,440)	(269,203)	(337,231)	(329,168)	(371,714)
<b>Total Other Financing Sources (Uses)</b>	<b>(17,829)</b>	<b>10,755</b>	<b>115,571</b>	<b>(86,132)</b>	<b>(137,276)</b>	<b>(90,659)</b>	<b>(45,518)</b>	<b>(112,382)</b>	<b>(198,193)</b>
<b>Net change in fund balances</b>	<b>\$ 14,841</b>	<b>\$ 49,279</b>	<b>\$ 78,232</b>	<b>\$ 8,863</b>	<b>\$ 3,762</b>	<b>\$ 13,860</b>	<b>\$ 25,614</b>	<b>\$ (2,203)</b>	<b>\$ (22,128)</b>
<b>Debt Service as a Percentage</b>									
of Noncapital Expenditures	0.75%	0.77%	0.97%	0.45%	0.39%	0.08%	0.08%	0.08%	0.09%

(1) River Valley Regional Commission was created as a result of the merger of the former Lower Chattahoochee Regional Development Center and the former Middle Flint Regional Development Center effective July 1, 2009. Therefore, no data is available prior to fiscal year 2010.

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2018  
 RATIOS OF OUTSTANDING DEBT BY TYPE  
 LAST NINE FISCAL YEARS (1)

Fiscal Year	Governmental Activities		Business-Type	Total Primary Government	Debt as Percentage of Personal Income	Debt Per Capita	Total Personal Income for Region (thousands)	Total Population of Region
	Capital Leases	Notes Payable	Activities Notes Payable					
2010	\$ -	\$ 50,752	\$ 1,111,336	\$ 1,162,088	0%	\$ 3	\$ 11,023,465	369,374
2011	-	44,408	1,048,788	1,093,196	0%	3	11,352,531	371,662
2012	-	38,064	985,609	1,023,673	0%	3	12,245,136	375,009
2013	-	147,332	921,806	1,069,138	0%	3	12,460,667	379,701
2014	-	117,376	855,735	973,111	0%	3	12,414,481	381,601
2015	925,000	88,032	790,060	1,803,092	0%	5	12,637,399	377,966
2016	773,046	58,688	724,294	1,556,028	0%	4	13,120,897	376,386
2017	748,347	29,344	657,873	1,435,564	0%	4	13,566,733	371,243
2018	722,527	-	590,775	1,313,302	N/A	N/A	N/A	N/A

(1) River Valley Regional Commission was created as a result of the merger of the former Lower Chattahoochee Regional Development Center and the former Middle Flint Regional Development Center effective July 1, 2009. Therefore, no data is available prior to fiscal year 2010.

Notes: Personal income and population data for each fiscal year are derived from previous calendar year data. This data is not available for the 2018 fiscal year at time of printing. Please review Note 5 of the Basic Financial Statements for more information regarding River Valley Regional Commission's debt.

Sources: Finance Department; U.S. Bureau of Economic Analysis, "Table CA1: Personal Income, Population, Per Capita Personal Income," (accessed October 12, 2018)

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2018  
 MISCELLANEOUS STATISTICAL DATA

Forms of Management: Council  
 Executive Director

Enabling Legislation: Sections 50-8-30 through 50-8-80 of the  
 Official Code of Georgia Annotated

Area of Responsibility: 5,313 Square Miles, 16 Counties and 35 Municipalities

POPULATION OF COUNTIES AND MUNICIPALITIES  
 IN THE RIVER VALLEY AREA

	<u>1960</u>	<u>1970</u>	<u>1980</u>	<u>1990</u>	<u>2000</u>	<u>2010</u>
CHATTAHOOCHEE	13,011	25,813	21,732	16,934	14,882	11,267
CLAY	4,551	3,636	3,553	3,364	3,357	3,183
Bluffton	176	105	132	138	118	103
Fort Gaines	1,320	1,255	1,260	1,248	1,110	1,107
Unincorporated	3,055	2,276	2,161	1,978	2,129	1,973
CRISP	17,768	18,087	19,489	20,011	21,996	23,439
Arabi	303	305	376	433	456	586
Cordele	10,609	10,733	11,184	10,321	11,608	11,147
Unincorporated	6,856	7,049	7,929	9,257	9,932	11,706
DOOLY	11,474	10,404	10,826	9,901	11,525	14,918
Byromville	349	419	567	452	415	546
Dooling				28	163	154
Lilly	136	155	202	138	221	213
Pinehurst	457	405	431	388	307	455
Unadilla	1,304	1,457	1,566	1,620	2,772	3,796
Vienna	2,099	2,341	2,886	2,708	2,973	4,011
Unincorporated	7,129	5,627	5,174	4,567	4,674	5,743
HARRIS	11,167	11,520	15,464	17,788	23,695	32,024
Hamilton	396	357	495	454	307	1,016
Pine Mountain	790	862	984	875	1,141	1,304
Shiloh		298	392	329	423	445
Waverly Hall	712	671	913	769	709	735
Unincorporated	9,269	9,332	12,680	15,361	21,115	28,524
MACON	13,170	12,933	14,003	13,114	14,074	14,740
Ideal	432	543	619	554	518	499
Marshallville	1,308	1,376	1,540	1,457	1,335	1,448
Montezuma	3,744	4,125	4,830	4,506	3,999	3,460
Oglethorpe	1,169	1,286	1,305	1,302	1,200	1,328
Unincorporated	6,517	5,603	5,709	5,295	7,022	8,005
MARION	5,477	5,099	5,297	5,590	7,144	8,742
Buena Vista	1,574	1,486	1,544	1,472	1,664	2,173
Unincorporated	3,903	3,613	3,753	4,118	5,480	6,569
MUSCOGEE	158,623	167,377	170,108	179,278	186,291	189,885

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2018  
 MISCELLANEOUS STATISTICAL DATA  
 (CONTINUED)

POPULATION OF COUNTIES AND MUNICIPALITIES  
 IN THE RIVER VALLEY AREA

	<u>1960</u>	<u>1970</u>	<u>1980</u>	<u>1990</u>	<u>2000</u>	<u>2010</u>
QUITMAN	2,432	2,180	2,357	2,209	2,598	2,513
RANDOLPH	11,078	8,734	9,599	8,023	7,791	7,719
Cuthbert	4,300	3,972	4,340	3,730	3,731	3,873
Shellman	1,050	1,166	1,254	1,162	1,166	1,083
Unincorporated	5,728	3,596	4,005	3,131	2,894	2,763
SCHLEY	3,256	3,097	3,433	3,588	3,766	5,010
Ellaville	905	1,391	1,684	1,724	1,609	1,812
Unincorporated	2,351	1,706	1,749	1,864	2,157	3,198
STEWART	7,371	6,511	5,896	5,654	5,252	6,058
Lumpkin	1,348	1,431	1,335	1,250	1,369	2,741
Richland	1,472	1,823	1,802	1,668	1,794	1,473
Unincorporated	4,551	3,257	2,759	2,736	2,089	1,844
SUMTER	24,652	26,931	29,360	30,228	33,200	32,819
Americus	13,472	16,091	16,120	16,512	17,013	17,041
Andersonville	263	274	267	277	331	255
Desoto	282	321	248	258	214	195
Leslie	494	562	470	445	455	409
Plains	273	236	231	286	283	776
Unincorporated	9,868	9,447	12,024	12,450	14,904	14,143
TALBOT	7,127	6,625	6,536	6,524	6,498	6,865
Geneva	262	250	232	182	114	105
Junction City	226	269	254	182	179	177
Talbotton	1,163	1,045	1,140	1,046	1,019	970
Woodland	720	689	664	552	432	408
Unincorporated	4,756	4,372	4,246	4,562	4,754	5,205
TAYLOR	8,311	7,865	7,902	7,642	8,815	8,906
Butler	1,346	1,589	1,959	1,673	1,907	1,972
Reynolds	1,087	1,253	1,298	1,166	1,036	1,086
Unincorporated	5,878	5,023	4,645	4,803	5,872	5,848
WEBSTER	3,247	2,362	2,341	2,263	2,390	2,799
<b>Grand Totals</b>	<b>302,715</b>	<b>319,174</b>	<b>327,896</b>	<b>332,111</b>	<b>353,274</b>	<b>370,887</b>

Source: U.S. Census Bureau, Census 2010

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2018  
 MISCELLANEOUS STATISTICAL DATA  
 (CONTINUED)

PRINCIPAL EMPLOYERS IN THE RIVER VALLEY AREA

Name	Number of Employees			
	2018	% of Total	2009	% of Total
Fort Benning Military Reservation (US Army)	40,000	28%	41,462	Unknown
TSYS	4,700	3%	4,300	Unknown
Muscogee County School District	4,300	3%	6,200	Unknown
Aflac	3,300	2%	4,100	Unknown
Columbus Regional Health Care	3,000	2%	2,933	Unknown
Piedmont Healthcare	2,800	2%	2,700	Unknown
St. Francis	2,800	2%	1,470	Unknown
Pratt & Whitney	1,800	1%	Unknown	Unknown
Tyson	1,800	1%	Unknown	Unknown
Blue Cross/Blue Shield	1,650	1%	1,540	Unknown

*Sources: Greater Columbus Chamber of Commerce and GA Department of Labor, and Columbus Consolidated Government*



RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2018  
 MISCELLANEOUS STATISTICAL DATA  
 (CONTINUED)

UNEMPLOYMENT RATES FOR RIVER VALLEY RC COUNTIES, 2009-2018

<u>County</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Chattahoochee	15.0%	10.7%	11.9%	12.4%	12.0%	10.3%	9.1%	8.6%	7.6%	6.1%
Clay	8.5%	11.7%	11.5%	12.6%	10.8%	11.6%	12.2%	10.0%	9.4%	7.5%
Crisp	11.7%	13.7%	14.4%	12.4%	12.1%	9.1%	7.2%	6.0%	5.9%	4.7%
Dooly	9.6%	10.9%	12.9%	11.3%	11.9%	9.8%	7.4%	5.9%	5.4%	4.5%
Harris	7.0%	7.9%	7.8%	8.1%	7.2%	6.5%	5.7%	5.1%	4.7%	3.8%
Macon	12.1%	12.8%	13.4%	13.3%	12.5%	12.5%	9.3%	7.8%	6.9%	5.5%
Marion	9.6%	10.5%	10.8%	10.4%	9.4%	7.9%	9.7%	7.3%	6.1%	5.3%
Muscogee	8.8%	10.2%	10.7%	10.5%	10.0%	8.9%	7.8%	7.0%	6.5%	5.4%
Quitman	11.2%	9.2%	10.8%	10.3%	9.3%	9.8%	7.6%	6.8%	6.9%	6.2%
Randolph	11.7%	11.5%	13.3%	13.2%	10.8%	10.6%	9.7%	8.9%	7.4%	6.5%
Schley	12.4%	12.3%	11.8%	10.9%	9.9%	7.9%	7.3%	6.4%	6.1%	4.7%
Stewart	10.3%	10.7%	10.0%	9.6%	9.1%	7.5%	7.4%	6.4%	6.5%	4.5%
Sumter	12.6%	13.4%	13.0%	12.4%	11.8%	10.0%	8.7%	7.7%	7.3%	6.0%
Talbot	9.1%	10.4%	10.7%	11.3%	10.2%	8.2%	8.2%	6.7%	6.4%	5.4%
Taylor	11.5%	14.1%	14.7%	14.5%	11.4%	9.9%	9.1%	6.0%	8.3%	6.0%
Webster	9.4%	13.1%	11.5%	10.2%	9.7%	9.4%	10.8%	8.9%	8.3%	6.3%

*Source: U.S. Bureau of Labor Statistics  
 2018 Data is for the month of June and is not seasonally adjusted*

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2018  
 MISCELLANEOUS STATISTICAL DATA  
 (CONTINUED)

ANNUAL TOTAL PERSONAL INCOME (THOUSANDS OF DOLLARS) 2007-2016

<u>County</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Chattahoochee	305,608	319,345	330,652	353,117	371,016	371,392	377,376	385,300	402,968	359,330
Clay	80,326	84,346	83,028	83,868	84,302	88,347	90,138	84,947	88,530	97,063
Crisp	534,946	544,677	540,650	557,903	603,804	601,118	586,760	594,333	620,544	643,355
Dooly	268,433	302,518	299,671	290,215	306,477	323,622	317,401	298,666	325,400	340,449
Harris	1,106,592	1,148,720	1,136,292	1,158,132	1,244,392	1,281,684	1,292,733	1,338,465	1,398,662	1,471,614
Macon	288,799	318,692	311,709	312,081	333,330	364,064	373,375	385,418	390,850	391,883
Marion	169,055	183,980	178,872	175,054	188,004	191,373	199,038	204,560	212,657	218,833
Muscogee	6,420,302	6,499,815	6,340,137	6,598,859	7,207,387	7,325,435	7,292,459	7,441,817	7,702,443	8,021,898
Quitman	58,793	55,623	57,254	57,935	58,557	57,183	59,902	61,315	62,543	64,284
Randolph	183,788	198,332	194,202	200,672	208,416	219,238	216,388	206,068	210,685	215,360
Schley	113,478	126,088	120,237	123,650	123,223	126,014	125,084	132,803	142,057	139,586
Stewart	103,043	109,603	110,801	120,919	128,505	127,613	127,172	125,769	126,832	132,797
Sumter	863,518	891,618	884,007	882,754	929,442	922,810	896,157	912,501	951,996	939,165
Talbot	168,625	168,504	173,229	175,035	183,350	184,164	186,659	192,260	197,371	203,407
Taylor	195,515	201,401	204,128	200,661	206,844	204,534	204,955	208,299	217,645	255,752
Webster	58,371	59,884	58,596	61,676	68,087	72,076	68,884	64,878	69,714	71,957
Regional Total	10,919,192	11,213,146	11,023,465	11,352,531	12,245,136	12,460,667	12,414,481	12,637,399	13,120,897	13,566,733

Source: U.S. Bureau of Economic Analysis, "Table CA1: Personal Income, Population, Per Capita Personal Income," (accessed October 12, 2018)

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2018  
 MISCELLANEOUS STATISTICAL DATA  
 (CONTINUED)

ANNUAL PER CAPITA PERSONAL INCOME 2007-2016

<u>County</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Chattahoochee	25,542	27,473	27,658	31,590	32,807	29,480	30,443	32,384	35,448	32,900
Clay	24,625	26,089	25,938	26,532	26,763	28,490	29,729	27,429	28,185	32,140
Crisp	23,112	23,434	23,126	23,838	25,381	25,396	25,246	25,854	27,120	28,315
Dooly	19,358	21,318	20,291	19,550	21,054	22,563	22,157	21,028	23,185	24,737
Harris	36,550	37,288	36,080	36,015	38,456	39,307	39,584	40,716	41,900	43,730
Macon	20,053	21,985	21,002	21,295	23,017	25,463	26,681	27,892	28,672	29,136
Marion	20,479	22,015	20,894	20,020	21,506	21,911	22,917	23,320	24,273	25,673
Muscogee	34,760	35,179	33,582	34,527	36,893	36,591	35,711	37,008	38,401	40,620
Quitman	23,248	21,839	22,929	23,109	23,794	23,806	25,307	26,624	27,169	27,531
Randolph	23,690	25,943	25,104	26,160	27,492	29,996	30,092	28,228	29,290	30,007
Schley	24,664	26,078	24,271	24,666	24,556	25,284	24,735	25,822	27,488	27,381
Stewart	18,106	18,852	18,566	19,820	21,167	20,900	23,093	21,673	21,677	23,277
Sumter	26,178	27,009	27,014	26,980	28,949	29,157	28,559	29,216	30,930	30,905
Talbot	24,000	24,424	25,204	25,609	27,119	28,168	28,998	30,149	31,146	32,962
Taylor	22,047	22,515	23,055	22,878	24,432	24,431	24,353	24,736	26,128	31,068
Webster	21,342	22,097	21,139	22,210	24,325	25,797	25,437	24,482	26,327	27,686
Regional Average	24,235	25,221	24,741	25,300	26,732	27,296	27,690	27,910	29,209	30,504

*Source: U.S. Bureau of Economic Analysis, "Table CA1: Personal Income, Population, Per Capita Personal Income," (accessed October 12, 2018)*

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2018  
 MISCELLANEOUS STATISTICAL DATA  
 (CONTINUED)

POST-SECONDARY EDUCATION IN THE RIVER VALLEY AREA

<u>Institution</u>	<u>Location</u>	<u>Fall 2017 Enrollment</u>
Columbus State University	Columbus (Muscogee County)	8,453
Columbus Technical College	Columbus (Muscogee County)	4,676
Andrew College	Cuthbert (Randolph County)	276
Georgia Southwestern State University	Americus (Sumter County)	3,052
South Georgia Technical College	Americus (Sumter County)	2,772

*Source: 2018 Georgia County Guide, Carl Vinson Institute of Government*

COMMUNITY FACILITIES

7 Community Hospitals with 1,195 beds

19 Nursing Homes with 2,368 beds

105 Public Schools with 60,571 Students

*Sources: 2018 Georgia County Guide data from 2015, Carl Vinson Institute of Government*

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2018  
 MISCELLANEOUS STATISTICAL DATA  
 (CONTINUED)

NUMBER OF EMPLOYEES PER DEPARTMENT  
 LAST NINE FISCAL YEARS (1)

<u>Department</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Administration and Finance	8	8	8	8	8	8	8	8	7
Area Agency on Aging	15	14	13	13	13	15	15	14	12
Community and Economic Development	3	3	2	3	3	3	4	4	5
Planning	8	10	10	11	11	11	9	10	10
Workforce Development	2	2	2	2	2	2	2	2	2
Total Number of Employees	36	37	35	37	37	39	38	38	36

(1) River Valley Regional Commission was created as a result of the merger of the former Lower Chattahoochee Regional Development Center and the former Middle Flint Regional Development Center effective July 1, 2009. Therefore, no data is available prior to fiscal year 2010.

Notes: Employee numbers are by headcount of both full-time and part-time employees as of the end of the fiscal year.

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2018  
 MISCELLANEOUS STATISTICAL DATA  
 (CONTINUED)

OPERATING INDICATORS BY ACTIVITY

<u>Activity</u>	<u>Fiscal Year 2018</u>
<b>Governmental Activities</b>	
Aging services	
Home delivered meals served	135,826
Home delivered meals clients served	616
Congregate meals served	66,199
Congregate meal clients served	600
Homemaker services hours	17,156
Homemaker services clients served	317
In-home personal care hours	5,105
In-home personal care clients served	40
Case management units (1/4 hour)	1,528
Case management clients served	55
Transportation trips	59,537
Transportation clients served	669
Workforce development	
Associate degrees earned by participants	14
Bachelor degrees earned by participants	1
Commercial drivers licenses earned by participants	4
General education diplomas earned by participants	4
Technical college diplomas earned by participants	16
State CNA/Nursing licenses earned by participants	3
Planning and development	
Member governments served (of possible 51)	51
Grant applications submitted for member governments	21
Member government comprehensive plans completed	12
Transportation	
Trips provided	76,556
Centers served	33
<b>Business-type Activities</b>	
Revolving loan program	
New loans	-
Relending program	
New loans	-
Rural development loan program	
New loans	-
Industrial development program	
New loans	-

#### **IV. SINGLE AUDIT SECTION**

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>				
Passed through Georgia Department of Human Services				
Division of Aging Services				
Special Programs for Aging - Title III, Part B	93.044	42700-373-0000060370	\$ - *	\$ 389,903
Special Programs for Aging - Title III, Part C(1)	93.045	42700-373-0000060370	-	372,222
Special Programs for Aging - Title III, Part C(2)	93.045	42700-373-0000060370	-	334,386
Nutrition Services Incentive Program	93.053	42700-373-0000060370	-	149,036
Subtotal Aging Cluster Programs 93.044, 93.045, and 93.053			-	<u>1,245,547</u>
Money Follows the Person Program	93.791	42700-373-0000060370	-	244,912
Special Programs for Aging - Title III, Part D	93.043	42700-373-0000060370	-	32,063
Special Programs for Aging - Title III, Part E	93.052	42700-373-0000060370	-	159,580
Special Programs for Aging - Title IV	93.048	42700-373-0000060370	-	13,774
Social Services Block Grant	93.667	42700-373-0000060370	- *	158,081
CMS State Health Insurance Assistance Program	93.324	42700-373-0000060370	-	42,760
Alzheimer's Disease Supportive Service Program	93.051	42700-373-0000065670	-	13,028
MIPPA - Medicare Enrollment Assistance Program	93.071	42700-373-0000056192	- *	47,072
MIPPA - Medicare Enrollment Assistance Program	93.071	42700-373-0000067210	- *	59,184
Subtotal CFDA 93.071			-	<u>106,256</u>
Total Passed through Georgia DHS Division of Aging Services			-	<u>2,016,001</u>
Passed through Georgia Department of Human Services				
Office of Facilities and Support Services				
Special Programs for the Aging-Title III, Part B	93.044	42700-362-0000061465	- *	54,668
Temporary Assistance for Needy Families	93.558	42700-362-0000061465	-	39,607
Social Services Block Grant	93.667	42700-362-0000061465	- *	175,156
Enhanced Mobility	20.513	42700-362-0000061465	-	366,152
New Freedom Program	20.521	42700-362-0000061465	-	22,474
Subtotal Transit Services Programs Cluster 20.513, 20.516, and 20.521			-	<u>388,626</u>
Vocational Rehabilitation Services	84.126	42700-362-0000061465	-	4,304
Total Passed through GA DHS Office of Facilities and Support Services			-	<u>662,361</u>
Passed through Georgia Department of Community Health				
Medical Assistance Program, Medicaid Cluster	93.778	2017009		<u>446,280</u>
Total Pass-through Programs				<u>3,124,642</u>
Total U.S. Department of Health and Human Services				<u>3,124,642</u>

\* For the purposes of the major program determination, these amounts were combined by CFDA number. Also, see supplemental schedule to the schedule of expenditures of federal awards for subtotals by CFDA number.

See accompanying notes to schedule of expenditures of federal awards



RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
 (CONTINUED)

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<u>U.S. Department of Transportation</u>				
Passed through Georgia Dept. of Transportation				
Highway Planning and Construction	20.205	15270	\$ -	\$ 22,602
Highway Planning and Construction	20.205	15579	-	81,926
Subtotal Highway Planning and Construction Cluster			-	104,528
DOT FTA FY18 5316 Program	20.516	T006197	-	75,203
Subtotal Transit Services Programs Cluster 20.513, 20.516, and 20.521			-	75,203
DOT FTA FY18 5304 Program	20.505	T006058	-	13,169
Total Passed Through Georgia Dept. of Transportation			-	192,900
Total U.S. Department of Transportation			-	192,900
<u>U.S. Department of Commerce</u>				
Direct Programs				
EDA Funding	11.302	ED16ATL3020011	-	67,749
Total Direct Programs			-	67,749
Total U.S. Department of Commerce			-	67,749
<u>U.S. Environmental Protection Agency</u>				
Passed through Georgia Dept. of Natural Resources, EPD				
Watershed Mgmt. Implementation Section 319(h)	66.460	751-170056	-	59,508
Watershed Mgmt. Implementation Section 319(h)	66.460	751-170119	-	40,546
Subtotal CFDA 66.460			-	100,054
Total Passed Through Georgia Dept. of Natural Resources			-	100,054
Total U.S. Environmental Protection Agency			-	100,054

See accompanying notes to schedule of expenditures of federal awards

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
 (CONTINUED)

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<u>U.S. Department of Labor</u>				
Passed through Georgia Department of Economic Development, Workforce Division				
WIOA Adult PY17	17.258	11-17-17-08-015	\$ 44,107	\$ 49,008
WIOA Adult FY18	17.258	11-17-18-08-015	63,727	81,270
WIOA Adult Incumbent Worker FY17	17.258	IWT-16-17-08-015	18,070	18,070
WIOA Adult FY17	17.258	11-16-17-08-015	140,762	212,858
WIOA Dislocated Worker FY2017	17.278	36-16-17-08-015	258,806	326,268
WIOA Youth PY17	17.259	15-17-17-08-015	160,505	204,869
WIOA Youth PY16	17.259	15-16-16-08-015	216,190	270,225
WIOA Dislocated Worker PY16	17.278	31-16-16-08-015	32,166	56,000
WIOA Dislocated Worker FY17	17.278	31-16-17-08-015	-	602
WIOA Dislocated Worker FY18	17.278	31-17-18-08-015	-	933
WIOA Adult PY2016	17.258	WSG-16-16-08-015	-	3,175
WIOA Dislocated Worker PY17	17.278	31-17-17-08-015	-	2,089
Subtotal WIOA Cluster Programs			<u>934,333</u>	<u>1,225,367</u>
Total Pass-through Programs			<u>934,333</u>	<u>1,225,367</u>
Total U.S. Department of Labor			<u>934,333</u>	<u>1,225,367</u>
Total Expenditures of Federal Awards-Special Revenue Funds			<u>934,333</u>	<u>4,710,712</u>
<u>Economic Development Administration</u>				
Direct Programs				
Revolving Loan	11.307	04-19-20377-C	-	664,896
Total Direct Programs			<u>-</u>	<u>664,896</u>
Total Economic Development Administration			<u>-</u>	<u>664,896</u>
<u>U.S. Department of Agriculture</u>				
Direct Programs				
Rural Development Loan Fund	10.854	00-01 and 00-02	-	148,620
Intermediary Relending Program	10.767	11-023-0581584772	-	618,954
Total Direct Programs			<u>-</u>	<u>767,574</u>
Total U.S. Department of Agriculture			<u>-</u>	<u>767,574</u>
Total Expenditures of Federal Awards			<u>\$ 934,333</u>	<u>\$ 6,143,182</u>

See accompanying notes to schedule of expenditures of federal awards

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 SUPPLEMENTAL SCHEDULE TO THE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>			
Passed through Georgia Department of Human Services			
Division of Aging Services			
Special Programs for Aging - Title III, Part B	42700-373-0000060370	93.044	\$ 389,903
Passed through Georgia Department of Human Services			
Office of Facilities and Support Services			
Special Programs for the Aging-Title III, Part B	42700-362-0000061465	93.044	<u>54,668</u>
Subtotal for CFDA 93.044			<u>\$ 444,571</u>
 <u>U.S. Department of Health and Human Services</u>			
Passed through Georgia Department of Human Services			
Division of Aging Services			
Special Services for the Aging - SSBG	42700-373-0000060370	93.667	\$ 158,081
Passed through Georgia Department of Human Services			
Office of Facilities and Support Services			
Social Services Block Grant	42700-362-0000061465	93.667	<u>175,156</u>
Subtotal for CFDA 93.667			<u>\$ 333,237</u>
 <u>U.S. Department of Health and Human Services</u>			
Passed through Georgia Department of Human Services			
Division of Aging Services			
MIPPA - Medicare Enrollment Assistance Program	42700-373-0000056192	93.071	\$ 47,072
MIPPA - Medicare Enrollment Assistance Program	42700-373-0000067210	93.071	<u>59,184</u>
Subtotal for CFDA 93.071			<u>\$ 106,256</u>

See accompanying notes to schedule of expenditures of federal awards

RIVER VALLEY REGIONAL COMMISSION  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

**NOTE 1 – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of River Valley Regional Commission under programs of the federal government for the fiscal year ended June 30, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of River Valley Regional Commission, it is not intended to and does not present the financial position, changes in net position or cash flows of River Valley Regional Commission.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**NOTE 3 – INDIRECT COST RATE**

River Valley Regional Commission develops and maintains on file an indirect cost proposal in accordance with the requirements of OMB Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (codified at 2 C.F.R. Part 200). All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

River Valley Regional Commission utilizes a provisional indirect cost rate based upon anticipated future costs. Indirect costs are pooled in the Internal Service Fund, adjusted to actual on a monthly basis, and allocated to grants/projects by applying the indirect rate to the direct cost base of total direct salaries and respective benefits.

RIVER VALLEY REGIONAL COMMISSION  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
 (CONTINUED)

**NOTE 4 – LOAN PROGRAMS**

The Economic Development Administration Revolving Loan Program and the U.S. Department of Agriculture’s Rural Development Loan Fund and Intermediary Relending Program are administered directly by the River Valley Regional Commission, and transactions relating to these programs are included in the River Valley Regional Commission’s basic financial statements. Loans made during the year are included in the federal expenditures presented in the Schedule. The balances of loans outstanding at June 30, 2018 consist of:

<u>CFDA Number</u>	<u>Program Name</u>	<u>Outstanding Balance at June 30, 2018</u>
10.767	U.S. Department of Agriculture Intermediary Relending Program #1	\$ 157,491
10.767	U.S. Department of Agriculture Intermediary Relending Program #2	433,284



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

**Section II – Financial Statement Findings**

**NONE REPORTED**

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

**NONE REPORTED**

**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  
River Valley Regional Commission  
Columbus, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of River Valley Regional Commission, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise River Valley Regional Commission’s basic financial statements, and have issued our report thereon dated November 6, 2018.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered River Valley 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 River Valley Regional Commission’s internal control. Accordingly, we do not express an opinion on the effectiveness of River Valley 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 River Valley Regional Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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



Macon, Georgia  
November 6, 2018



**INDEPENDENT AUDITOR’S REPORT ON  
COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT  
ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

To the Council  
River Valley Regional Commission  
Columbus, Georgia

**Report on Compliance for Each Major Federal Program**

We have audited River Valley Regional Commission’s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of River Valley Regional Commission’s major federal programs for the year ended June 30, 2018. River Valley 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor’s Responsibility***

Our responsibility is to express an opinion on compliance for each of River Valley 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 River Valley 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 River Valley Regional Commission's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, River Valley Regional Commission complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

### **Report on Internal Control Over Compliance**

Management of River Valley 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 River Valley 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 River Valley Regional Commission's internal control over compliance.

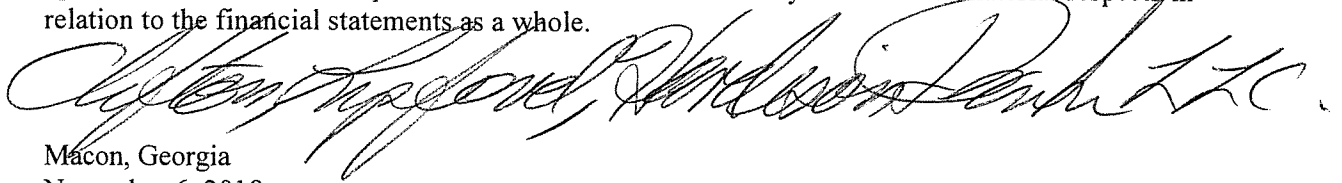
*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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.

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of River Valley Regional Commission as of and for the fiscal year ended June 30, 2018, and have issued our report thereon dated November 6, 2018, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



Macon, Georgia  
November 6, 2018

RIVER VALLEY REGIONAL COMMISSION  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

**Section I – Summary of Auditor’s Results**

***Financial Statements***

Type of auditor’s report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Noncompliance material to financial statements noted?	No

***Federal Awards***

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Type of auditor’s report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of Major Federal Programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
93.044, 93.045, 93.053	Aging Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000
Auditee qualified as low-risk auditee?	Yes

**Section II – Financial Statement Findings**

No Financial Statement Findings were reported.

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

No matters were reported.