



ANNUAL FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2013**



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November 22, 2013

Georgia Department of Community Affairs
60 Executive Park South, NE
Atlanta, GA 30303-3142

Dear Sir:

Enclosed is one (1) copy of our Independent Auditor's Report, for the River Valley Regional Commission, for fiscal year ending June 30, 2013. The Regional Commission appreciates the support your agency has provided during the past fiscal year and hopes to work with you in the future.

Please call Emily Chambers, our Finance Officer, or me if you have any questions concerning this report. Thank you for your assistance.

Sincerely,

A handwritten signature in black ink that reads 'Patti Cullen'.

Patti Cullen
Executive Director

PC:bh

Enclosure

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CDFD DIVISION

**RIVER VALLEY
REGIONAL COMMISSION
COLUMBUS, GEORGIA
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2013**

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CDFD DIVISION

RIVER VALLEY REGIONAL COMMISSION
FINANCIAL STATEMENTS

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**RIVER VALLEY REGIONAL COMMISSION
FINANCIAL STATEMENTS**

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I. FINANCIAL SECTION



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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

Opinions

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 11 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the RC's basic financial statements. The combining and individual nonmajor fund financial statements and the supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, and the Schedule of

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 5, 2013, on our consideration of the RC's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the RC's internal control over financial reporting and compliance.

Clifton, Lipford, Hardwin & Packer, LLC

Macon, Georgia
November 5, 2013



MANAGEMENT'S DISCUSSION & ANALYSIS



**RIVER VALLEY REGIONAL COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS**

JUNE 30, 2013

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, 2013. 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, 2013:

- The total assets of the RVRC were \$4,366,365. Of this amount, \$399,614 is invested in capital assets, net of depreciation.
- The total liabilities for the RVRC were \$1,968,017. Total noncurrent liabilities were \$974,723.
- The assets of the RVRC exceeded its liabilities by \$2,398,348. Of this amount, \$962,455 is unrestricted and may be used to meet the RVRC's ongoing obligations.
- Total program revenues for governmental activities, provided primarily through federal and state grants, were \$7,497,762.
- The total general revenues were \$373,506 (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 \$7,921,174.
- Total combined expenses were \$8,014,032 for governmental and business-type activities.
- The net position of the RVRC as of June 30, 2013 was \$2,398,348, a decrease of \$92,858 from the beginning of the year.
- Excess of actual expenditures over budget in individual budget line items totaled \$32,854 in Major Special Revenue Funds.

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.

**RIVER VALLEY REGIONAL COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2013
(CONTINUED)**

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 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-types 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 12 and 13 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, 2013	June 30, 2012	June 30, 2013	June 30, 2012	June 30, 2013	June 30, 2012
Current and Other Assets	\$ 1,932,054	\$ 1,980,313	\$ 1,762,371	\$ 1,886,059	\$ 3,694,425	\$ 3,866,372
Capital Assets-Net	340,513	365,966	59,101	64,972	399,614	430,938
Other Noncurrent Assets	-	-	272,326	237,751	272,326	237,751
Total Assets	2,272,567	2,346,279	2,093,798	2,188,782	4,366,365	4,535,061
Current Liabilities	921,045	1,018,497	72,249	71,832	993,294	1,090,329
Noncurrent Liabilities	117,376	31,720	857,347	921,806	974,723	953,526
Total Liabilities	1,038,421	1,050,217	929,596	993,638	1,968,017	2,043,855
Net Position:						
Net Investment in Capital Assets	340,513	365,966	59,101	64,972	399,614	430,938
Restricted	-	-	1,036,279	1,029,763	1,036,279	1,029,763
Unrestricted	893,633	930,096	68,822	100,409	962,455	1,030,505
Total Net Position	\$ 1,234,146	\$ 1,296,062	\$ 1,164,202	\$ 1,195,144	\$ 2,398,348	\$ 2,491,206

**RIVER VALLEY REGIONAL COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2013
(CONTINUED)**

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 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012
Program Revenues:						
Charges for Services	\$ 373,723	\$ -	\$ 47,736	\$ 55,744	\$ 421,459	\$ 55,744
Operating Grants/Contributions	7,124,039	7,216,111	-	-	7,124,039	7,216,111
General Revenues:						
Regional Appropriations	370,887	370,887	-	-	370,887	370,887
Interest Revenue	668	746	1,131	1,414	1,799	2,160
Gain on Sale of Capital Assets	-	-	-	77,490	-	77,490
Miscellaneous Revenue	1,951	5,828	1,039	1,329	2,990	7,157
Total Revenues	7,871,268	7,593,572	49,906	135,977	7,921,174	7,729,549
Program Expenses:						
Aging Services	4,860,889	5,006,893	-	-	4,860,889	5,006,893
Planning & Development	418,504	912,923	-	-	418,504	912,923
Workforce Development	1,107,499	946,966	-	-	1,107,499	946,966
Transportation	910,000	631,700	-	-	910,000	631,700
Debt Issuance	115,612	-	-	-	115,612	-
Revolving Loan Programs	-	-	9,843	13,937	9,843	13,937
Relending Programs	-	-	37,572	(46,646)	37,572	(46,646)
Industrial & Area Development	-	-	7,033	5,568	7,033	5,568
Rental Program	-	-	8,724	5,764	8,724	5,764
General Expenses:						
General Government	538,356	49,527	-	-	538,356	49,527
Total Expenses	7,950,860	7,548,009	63,172	(21,377)	8,014,032	7,526,632
Transfers	17,676	20,636	(17,676)	(20,636)	-	-
Change in Net Position	(61,916) ^F	66,199	(30,942) ^F	136,718	(92,858)	202,917
Net Position - Beginning	1,296,062	1,229,863	1,195,144	1,058,426	2,491,206	2,288,289
Net Position - Ending	\$ 1,234,146	\$ 1,296,062	\$ 1,164,202	\$ 1,195,144	\$ 2,398,348	\$ 2,491,206

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.

RIVER VALLEY REGIONAL COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2013
(CONTINUED)

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 14 through 22 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) Circular A-87 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, the River Valley Area Development Corporation Fund and a Rental Property Fund. The proprietary fund financial statements can be found on pages 23 through 29 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 30.

RIVER VALLEY REGIONAL COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2013
(CONTINUED)

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, 2013, RVRC's assets exceeded liabilities by \$2,398,348. Of this amount, \$399,614 (17%) is invested in capital assets such as land, buildings and equipment, and \$1,036,279 (43%) is restricted for loans. The remaining \$962,455 (40%) is unrestricted and may be used to meet the RVRC's ongoing obligations.

Change in net position for the year was (\$92,858). This decrease reflects the amount of expenses over revenues for the RC as a whole. Total revenues were \$7,921,174 and total expenses were \$8,014,032. The decrease in net position results primarily from the issuance of a note payable to Dooly County Board of Commissioners (see Note 5), offset by rental property fund operating income of \$17,676 that was transferred to the General Fund.

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 service and dues from local governments within the region. Georgia law empowers the Council to establish dues for the member governments using population data provided by the Georgia Department of Community Affairs. 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 2013 was \$370,887.

Of the total expenses of \$8,014,032, \$538,356 (7%) were general government expenses. The majority of expenses, \$7,360,064, were related to programs.

Fund Financial Analysis

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

Governmental funds

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, unreserved fund balance may serve as a useful measure of the Commission's net resources available for spending at the end of the fiscal year. Governmental funds include the General Fund and the Special Revenue Funds.

**RIVER VALLEY REGIONAL COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2013
(CONTINUED)**

As of the end of the current fiscal year, the RVRC's governmental funds reported an ending fund balance of \$531,795, a net increase of \$13,860 for the current year. The entire amount 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.

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. These reimbursements from the Special Revenue Funds are recognized as revenue in the internal service fund as cost recoveries.

Net position of the proprietary funds (excluding Internal Service Fund) decreased by \$30,942 to \$1,164,202 at June 30, 2013. Net position of the Internal Service Fund increased by \$42,358, leaving a balance of \$829,881 at year-end. 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 General Fund had \$3,820 of budgetary variances in fiscal year 2013. Of the other major governmental funds, Title III-B had total line item variances of \$7,077, Community Care had \$5,595 more expenditures than budgeted, and Community Based Services had individual line item budget variances totaling \$16,362. Neither Title III-B nor Community Care exceeded total budgeted expenses overall, and the total amount exceeded in Community Based Services was offset by an increase in budgeted revenue. Detailed budgetary to actual comparisons begin on page 19 of this report.

Capital assets

The RVRC's investment in capital assets for its governmental type activities as of June 30, 2013 amounts to \$340,513 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings and improvements, and equipment. Detailed information regarding the capital asset activity for fiscal year 2013 can be found in Note 3 of this report.

**RIVER VALLEY REGIONAL COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2013
(CONTINUED)**

Capital assets of the RVRC (Governmental Activities) as of June 30, 2013 were as follows:

	Land	Buildings	Equipment	Total
Capital Asset	\$ 10,000	\$ 553,596	\$ 630,719	\$ 1,194,315
Less Accumulated Depreciation	-	(267,266)	(586,535)	(853,802)
Net Capital Assets	<u>\$ 10,000</u>	<u>\$ 286,329</u>	<u>\$ 44,184</u>	<u>\$ 340,513</u>

The RC owns two additional buildings and the associated land that amount to \$59,101 net value. These buildings are accounted for in the Rental Property Fund and generate approximately \$26,000 in revenue each year. There is no debt associated with either of these buildings.

Long-term Debt

The Commission has a note payable to the Dooly County Board of Commissioners. 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 is \$115,612 principal with no interest to be paid in quarterly installments ending June 30, 2018.

The Commission has a note payable to the Randolph County Development Authority. 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 are \$6,344 per year through the year 2018.

The Commission also 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.

Detailed information regarding long-term debt activity for fiscal year 2013 can be found in Note 5 of this report.

Long-term debt of the RVRC as of June 30, 2013 was as follows:

Type	June 30, 2013		June 30, 2012	
	Governmental Activities	Business-type Activities	Governmental Activities	Business-type Activities
Note Payable	\$ 147,332	\$ 921,806	\$ 38,064	\$ 985,610
Compensated Absences	77,492	365	80,137	244
Total	<u>\$ 224,824</u>	<u>\$ 922,171</u>	<u>\$ 118,201</u>	<u>\$ 985,584</u>

**RIVER VALLEY REGIONAL COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2013
(CONTINUED)**

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 2014, resulting in total dues receipts of \$374,184 for the upcoming year.

The approved FY 2014 amended budget as of the date of this report provides for \$7,178,490 in special revenue (including pass-through funds) and local contracts, with \$7,343,118 in related expenses and matching funds.

Requests for Information

This financial report provides a general overview of the RVRC's finances for all those with an interest in the Commission's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Executive Director, River Valley Regional Commission, PO Box 1908, Columbus, GA 31902.



BASIC FINANCIAL STATEMENTS

RIVER VALLEY REGIONAL COMMISSION

STATEMENT OF NET POSITION
JUNE 30, 2013

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 387,005	\$ 1,565,904	\$ 1,952,909
Investments, at fair value	126,587	-	126,587
Receivables, net of allowances for uncollectibles			
Accounts receivable	-	190	190
Notes receivable, current	-	73,595	73,595
Due from other governments	1,425,619	-	1,425,619
Accrued interest	-	11,043	11,043
Internal balances	(16,637)	16,637	-
Prepaid expenses	9,480	2,969	12,449
Real estate held for sale	-	92,033	92,033
Total current assets	1,932,054	1,762,371	3,694,425
Noncurrent assets:			
Notes receivable	-	272,326	272,326
Capital assets			
Nondepreciable	10,000	7,250	17,250
Depreciable, net	330,513	51,851	382,364
Total noncurrent assets	340,513	331,427	671,940
Total Assets	2,272,567	2,093,798	4,366,365
LIABILITIES			
Current liabilities:			
Accounts payable	757,593	-	757,593
Accrued compensation	32,053	-	32,053
Accrued interest	-	7,331	7,331
Current portion of notes payable	29,956	64,459	94,415
Current portion of compensated absences	77,492	365	77,857
Unearned revenue	23,951	94	24,045
Total current liabilities	921,045	72,249	993,294
Noncurrent liabilities:			
Notes payable	117,376	857,347	974,723
Total noncurrent liabilities	117,376	857,347	974,723
Total liabilities	1,038,421	929,596	1,968,017
NET POSITION			
Net investment in capital assets	340,513	59,101	399,614
Restricted:			
Loans	-	1,036,279	1,036,279
Unrestricted	893,633	68,822	962,455
Total Net Position	\$ 1,234,146	\$ 1,164,202	\$ 2,398,348

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

RIVER VALLEY REGIONAL COMMISSION

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Functions/Programs	Program Revenues				Net (Expense) Revenue Changes in Net Position		
	Expenses	Operating		Capital Grants and Contributions	Governmental Activities	Primary Government	
		Charges for Services	Grants and Contributions			Business-Type Activities	Total
Primary Government:							
Governmental Activities							
General government	\$ 538,356	\$ 373,723	\$ -	\$ -	\$ (164,633)	\$ -	\$ (164,633)
Aging services	4,860,889	-	4,773,969	-	(86,920)	-	(86,920)
Planning & development	418,504	-	364,403	-	(54,101)	-	(54,101)
Workforce development	1,107,499	-	1,107,499	-	-	-	-
Transportation	910,000	-	878,168	-	(31,832)	-	(31,832)
Debt Issuance	115,612	-	-	-	(115,612)	-	(115,612)
Total governmental activities	7,950,860	373,723	7,124,039	-	(453,098)	-	(453,098)
Business-type Activities							
Revolving loan program	9,843	15,082	-	-	-	5,239	5,239
Relending program	37,572	5,523	-	-	-	(32,049)	(32,049)
Industrial development program	-	395	-	-	-	395	395
Area development program	7,033	336	-	-	-	(6,697)	(6,697)
Rental program	8,724	26,400	-	-	-	17,676	17,676
Total business-type activities	63,172	47,736	-	-	-	(15,436)	(15,436)
Total Primary Government	\$ 8,014,032	\$ 421,459	\$ 7,124,039	\$ -	(453,098)	(15,436)	(468,534)
General Revenues							
Regional appropriations					370,887	-	370,887
Interest revenue					668	1,131	1,799
Miscellaneous					1,951	1,039	2,990
Total General Revenues					373,506	2,170	375,676
Transfers					17,676	(17,676)	-
Total General Revenues and Transfers					391,182	(15,506)	375,676
Change in Net Position					(61,916)	(30,942)	(92,858)
Net Position - Beginning of year					1,296,062	1,195,144	2,491,206
Net Position - End of year					\$ 1,234,146	\$ 1,164,202	\$ 2,398,348

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

RIVER VALLEY REGIONAL COMMISSION

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2013

<u>ASSETS</u>	General	Title III-B	Community Care	Community Based Services	Other Governmental Funds	Total Governmental Funds
Cash and cash equivalents	\$ 69,989	\$ -	\$ -	\$ -	\$ -	\$ 69,989
Investments, at fair value	126,587	-	-	-	-	126,587
Receivables (net of allowances):						
Due from other funds	380,161	-	-	-	-	380,161
Due from other governments	235,072	112,145	116,672	159,646	802,084	1,425,619
Total Assets	\$ 811,809	\$ 112,145	\$ 116,672	\$ 159,646	\$ 802,084	\$ 2,002,356
 <u>LIABILITIES AND FUND BALANCES</u>						
<u>Liabilities:</u>						
Accounts payable	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ 61
Due to other funds	256,002	112,145	116,672	159,646	802,084	1,446,549
Unearned revenue	23,951	-	-	-	-	23,951
Total Liabilities	280,014	112,145	116,672	159,646	802,084	1,470,561
 <u>Fund Balances:</u>						
Fund Balances:						
Unassigned	531,795	-	-	-	-	531,795
Total Fund Balance	531,795	-	-	-	-	531,795
Total Liabilities and Fund Balances	\$ 811,809	\$ 112,145	\$ 116,672	\$ 159,646	\$ 802,084	\$ 2,002,356

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

RIVER VALLEY REGIONAL COMMISSION

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2013

Total Fund Balance per Balance Sheet of Governmental Funds \$ 531,795

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 232,594
Accumulated depreciation - not included in the internal service fund (212,792)

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.

829,881

Long-term Liabilities

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities both current and long-term are reported in the Statement of Net Position. Long-term liabilities at year-end consist of the following:

Notes payable (147,332)

Net position of governmental activities

\$ 1,234,146

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

RIVER VALLEY REGIONAL COMMISSION

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

	General	Title III-B	Community Care	Community Based Services	Other Governmental Funds	Total Governmental Funds
Revenues:						
Federal sources	\$ -	\$ 620,276	\$ 418,546	\$ -	\$ 3,713,030	\$ 4,751,852
State sources	-	30,277	418,545	795,032	628,883	1,872,737
Local sources	744,610	-	-	-	-	744,610
Donations and contributions	-	47,915	-	10,339	227,619	285,873
Interest income	668	-	-	-	-	668
Local match	-	59,764	-	5,530	148,283	213,577
Miscellaneous	1,951	-	-	-	-	1,951
Total Revenues	747,229	758,232	837,091	810,901	4,717,815	7,871,268
Expenditures:						
Direct:						
Personnel Services:						
Salaries	192,047	98,682	120,083	85,287	601,458	1,097,557
Fringe benefits	88,929	45,696	55,606	39,493	278,509	508,233
Total Personnel Services	280,976	144,378	175,689	124,780	879,967	1,605,790
Operating Expenditures:						
Contract services	-	566,327	558,135	604,404	3,146,143	4,875,009
Travel	21,360	8,129	7,361	7,124	58,744	102,718
Professional services	361	-	-	-	-	361
Supplies and materials	956	4,566	900	924	38,952	46,298
Miscellaneous	43,636	15,492	16,977	18,251	381,131	475,487
Total Operating Expenditures	66,313	594,514	583,373	630,703	3,624,970	5,499,873
Debt Service:						
Principal	6,344	-	-	-	-	6,344
Total Direct Expenditures	353,633	738,892	759,062	755,483	4,504,937	7,112,007
Indirect Expenditures	124,790	64,123	78,029	55,418	332,382	654,742
Total Expenditures	478,423	803,015	837,091	810,901	4,837,319	7,766,749
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 268,806	\$ (44,783)	\$ -	\$ -	\$ (119,504)	\$ 104,519

The accompanying notes are an integral part of these financial statements

RIVER VALLEY REGIONAL COMMISSION

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

	General	Title III-B	Community Care	Community Based Services	Other Governmental Funds	Total Governmental Funds
<u>Other Financing Sources (Uses):</u>						
Transfers from other funds	\$ -	\$ 44,783	\$ -	\$ -	\$ 133,761	\$ 178,544
Transfers to other funds	(254,946)	-	-	-	(14,257)	(269,203)
Total Other Financing Sources (Uses)	(254,946)	44,783	-	-	119,504	(90,659)
Net Change in Fund Balance	13,860	-	-	-	-	13,860
Fund Balances - Beginning of Year	517,935	-	-	-	-	517,935
Fund Balances - End of Year	\$ 531,795	\$ -	\$ -	\$ -	\$ -	\$ 531,795

The accompanying notes are an integral part of the financial statements

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RIVER VALLEY REGIONAL COMMISSION

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

Excess (Deficit) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses Per Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances \$ 13,860

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:

Internal Service Fund revenues and expenses are combined with governmental fund revenues and expenses on the government-wide financial statements. 42,358

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 (8,866)

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 6,344
DCA sanction repayment (115,612)

Change in Net Position of Governmental Activities \$ (61,916)

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, 2013

	General Fund			Variance with Final Budget Positive / (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Local sources	\$ 734,659	\$ 775,368	\$ 744,610	\$ (30,758)
Interest Income	1,000	1,000	668	(332)
Miscellaneous	3,000	3,000	1,951	(1,049)
Total Revenues	738,659	779,368	747,229	(32,139)
Expenditures:				
Direct:				
Personnel Services:				
Salaries	179,468	192,367	192,047	320
Fringe benefits	84,451	87,368	88,929	(1,561)
Total Personnel Services	263,919	279,735	280,976	(1,241)
Operating Expenditures:				
Travel	13,747	25,124	21,360	3,764
Professional Services	500	509	361	148
Supplies and materials	375	1,405	956	449
Miscellaneous	20,571	41,377	43,636	(2,259)
Total Operating Expenditures	35,193	68,415	66,313	2,102
Debt Service:				
Principal	6,344	6,344	6,344	-
Total Direct Expenditures	305,456	354,494	353,633	861
Indirect:				
Cost allocation plan	116,194	127,715	124,790	2,925
Total Expenditures	421,650	482,209	478,423	3,786
Excess (Deficiency) of Revenues Over (Under) Expenditures	317,009	297,159	268,806	(28,353)
Other Financing Sources (Uses):				
Transfers to other funds	(298,078)	(285,053)	(254,946)	30,107
Total Other Financing Sources (Uses)	(298,078)	(285,053)	(254,946)	30,107
Net change in fund balance	18,931	12,106	13,860	1,754
Fund Balance - Beginning of Year	517,935	517,935	517,935	-
Fund Balance - End of Year	\$ 536,866	\$ 530,041	\$ 531,795	\$ 1,754

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, 2013

	Title III-B		Actual	Variance with Final Budget Positive / (Negative)
	Original Budget	Final Budget		
Revenues:				
Federal sources	\$ 620,283	\$ 620,283	\$ 620,276	\$ (7)
State sources	30,274	30,274	30,277	3
Donations and contributions	100,477	100,477	47,915	(52,562)
Local match	55,284	55,284	59,764	4,480
Total Revenues	806,318	806,318	758,232	(48,086)
Expenditures:				
Direct:				
Personnel Services:				
Salaries	100,630	100,630	98,682	1,948
Fringe benefits	45,702	45,702	45,696	6
Total Personnel Services	146,332	146,332	144,378	1,954
Operating Expenditures:				
Contract Services	614,413	614,413	566,327	48,086
Travel	10,565	10,565	8,129	2,436
Supplies and materials	1,750	1,750	4,566	(2,816)
Miscellaneous	11,231	11,231	15,492	(4,261)
Total Operating Expenditures	637,959	637,959	594,514	43,445
Total Direct Expenditures	784,291	784,291	738,892	45,399
Indirect:				
Cost allocation plan	66,811	66,811	64,123	2,688
Total Expenditures	851,102	851,102	803,015	48,087
Excess (Deficiency) of Revenues Over (Under) Expenditures	(44,784)	(44,784)	(44,783)	1
Other Financing Sources (Uses):				
Transfers from other funds	44,784	44,784	44,783	(1)
Total Other Financing Sources (Uses)	44,784	44,784	44,783	(1)
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, 2013

	Community Care			Variance with Final Budget Positive / (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Federal sources	\$ 418,546	\$ 418,546	\$ 418,546	\$ -
State sources	418,545	418,545	418,545	-
Total Revenues	837,091	837,091	837,091	-
Expenditures:				
Direct:				
Personnel Services:				
Salaries	121,572	121,572	120,083	1,489
Fringe benefits	55,214	55,214	55,606	(392)
Total Personnel Services	176,786	176,786	175,689	1,097
Operating Expenditures:				
Contract Services	558,135	558,135	558,135	-
Travel	8,782	8,782	7,361	1,421
Supplies and materials	900	900	900	-
Miscellaneous	11,774	11,774	16,977	(5,203)
Total Operating Expenditures	579,591	579,591	583,373	(3,782)
Total Direct Expenditures	756,377	756,377	759,062	(2,685)
Indirect:				
Cost allocation plan	80,714	80,714	78,029	2,685
Total Expenditures	837,091	837,091	837,091	-
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, 2013

	Community Based Services			Variance with Final Budget Positive / (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
State sources	\$ 795,096	\$ 795,096	\$ 795,032	\$ (64)
Donations and contributions	3,373	3,373	10,339	6,966
Local match	1,429	1,429	5,530	4,101
Total Revenues	799,898	799,898	810,901	11,003
Expenditures:				
Direct:				
Personnel Services:				
Salaries	86,529	86,529	85,287	1,242
Fringe benefits	39,299	39,299	39,493	(194)
Total Personnel Services	125,828	125,828	124,780	1,048
Operating Expenditures:				
Contract Services	593,398	593,398	604,404	(11,006)
Travel	8,918	8,918	7,124	1,794
Supplies and materials	1,217	1,217	924	293
Miscellaneous	13,089	13,089	18,251	(5,162)
Total Operating Expenditures	616,622	616,622	630,703	(14,081)
Total Direct Expenditures	742,450	742,450	755,483	(13,033)
Indirect:				
Cost allocation plan	57,448	57,448	55,418	2,030
Total Expenditures	799,898	799,898	810,901	(11,003)
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 NET POSITION
 PROPRIETARY FUNDS

June 30, 2013

	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	\$ -	\$ -	\$ 11,394	\$ 11,394	\$ 317,016
Restricted Cash	509,761	802,957	241,792	1,554,510	-
Notes receivable - current	55,228	18,367	-	73,595	-
Interest receivable	1,581	8,545	917	11,043	-
Fees Receivable	65	125	-	190	-
Due from other funds	-	14,038	25,082	39,120	1,049,751
Prepaid items	-	-	2,969	2,969	9,480
Real Estate Held for Sale	-	-	92,033	92,033	-
Total Current Assets	566,635	844,032	374,187	1,784,854	1,376,247
Long-term Assets					
Notes receivable	231,820	40,506	-	272,326	-
Capital Assets not being depreciated					
Land	-	-	7,250	7,250	10,000
Capital assets					
Depreciable, net	-	-	51,851	51,851	310,711
Total Long-term Assets	231,820	40,506	59,101	331,427	320,711
Total Assets	798,455	884,538	433,288	2,116,281	1,696,958

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

RIVER VALLEY REGIONAL COMMISSION

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 June 30, 2013
 (CONTINUED)

	EDA Revolving Loan Fund	USDA Relending Program	Other Proprietary Funds	Total	Governmental Activities- Internal Service Fund
LIABILITIES					
Current Liabilities					
Accounts payable	-	-	-	-	757,532
Accrued expenses	-	-	-	-	32,053
Accrued interest	86	7,245	-	7,331	-
Compensated absences	255	-	110	365	77,492
Due to other funds	4,450	-	18,033	22,483	-
Current portion of notes payable	-	64,459	-	64,459	-
Deferred revenue	94	-	-	94	-
Total Current Liabilities	4,885	71,704	18,143	94,732	867,077
Long-term Liabilities					
Notes payable	-	857,347	-	857,347	-
Total Long-term Liabilities	-	857,347	-	857,347	-
Total Liabilities	4,885	929,051	18,143	952,079	867,077
NET POSITION					
Net investment in capital assets					
Restricted					
Loans	793,570	-	242,709	1,036,279	-
Unrestricted	-	(44,513)	113,335	68,822	509,170
Total Net Position	\$ 793,570	\$ (44,513)	\$ 415,145	\$ 1,164,202	\$ 829,881

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

RIVER VALLEY REGIONAL COMMISSION

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION

PROPRIETARY FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	EDA Revolving Loan Fund	USDA Relending Program	Other Proprietary Funds	Total	Governmental Activities- Internal Service Fund
<u>Operating Revenues:</u>					
Interest from loans	\$ 16,249	\$ 5,523	\$ 395	\$ 22,167	\$ -
Charges for services	3,000	-	26,736	29,736	-
Indirect cost recovery	-	-	-	-	1,320,287
Other income	528	511	-	1,039	-
Total Operating Revenues	19,777	6,034	27,131	52,942	1,320,287

Operating Expenses:

Salaries	4,683	-	2,016	6,699	729,108
Fringe Benefits	2,169	-	934	3,103	90,757
Advertising	219	-	-	219	355
Bad debts/(recovery)	-	27,405	-	27,405	-
Computer charges	875	-	875	1,750	35,333
Depreciation	-	-	5,871	5,871	17,585
Equipment and furnishings	-	-	-	-	600
Group Insurance	-	-	-	-	205,128
Insurance and bonding	-	-	2,375	2,375	21,427
Membership and subscriptions	602	-	-	602	9,982
Office repairs and maintenance	-	-	478	478	32,889
Other public meetings	-	-	-	-	345
Pension	-	-	-	-	109,683
Per diem and fees	1,907	-	253	2,160	20,406
Postage and freight	-	-	-	-	11,077
Miscellaneous	-	-	-	-	1,681

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

RIVER VALLEY REGIONAL COMMISSION

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(CONTINUED)

	EDA Revolving Loan Fund	USDA Relending Program	Other Proprietary Funds	Total	Governmental Activities- Internal Service Fund
Rentals- real estate	-	-	-	-	405
Rentals-other	-	-	-	-	295
Supplies and materials	-	-	-	-	16,054
Telecommunications	-	-	-	-	26,995
Travel	512	-	-	512	17,493
Training and education	-	-	-	-	5,796
Utilities	-	-	-	-	25,331
Indirect costs	3,043	-	1,310	4,353	-
Total Operating Expenses	14,010	27,405	14,112	55,527	1,378,725
Operating income (loss)	5,767	(21,371)	13,019	(2,585)	(58,438)
Nonoperating revenues (expenses)					
Interest income	270	762	99	1,131	-
Interest expense	-	(10,167)	-	(10,167)	-
Loss on disposal of capital asset	-	-	(1,645)	(1,645)	(7,539)
Total nonoperating revenues (expenses)	270	(9,405)	(1,546)	(10,681)	(7,539)
Income (loss) before transfers	6,037	(30,776)	11,473	(13,266)	(65,977)
Transfers out	-	-	(17,676)	(17,676)	-
Transfers in	-	-	-	-	108,335
Change in net position	6,037	(30,776)	(6,203)	(30,942)	42,358
Net Position/(Deficit) - Beginning of Year	787,533	(13,737)	421,348	1,195,144	787,523
Net Position/(Deficit) - End of Year	\$ 793,570	\$ (44,513)	\$ 415,145	\$ 1,164,202	\$ 829,881

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

RIVER VALLEY REGIONAL COMMISSION

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	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	\$ (140,394)	\$ 102,250	\$ 36,374	\$ (1,770)	\$ -
Cash received from indirect cost recovery	-	-	-	-	1,382,549
Cash paid to suppliers	(7,308)	-	(22,499)	(29,807)	(651,700)
Cash paid to employees	(6,816)	-	(2,867)	(9,683)	(822,482)
	<u>(154,518)</u>	<u>102,250</u>	<u>11,008</u>	<u>(41,260)</u>	<u>(91,633)</u>
Net Cash Provided by (Used for) Operating Activities					
<u>Cash Flows from Non-Capital Financing</u>					
Activities:					
Principal paid on notes payable	-	(63,804)	-	(63,804)	-
Interest paid on notes payable	-	(10,484)	-	(10,484)	-
Transfer in	-	-	-	-	108,335
Transfer out	-	-	(17,676)	(17,676)	-
Net Cash Provided by (Used for) Non-Capital Financing Activities	-	(74,288)	(17,676)	(91,964)	108,335

The accompanying notes are an integral part of the financial statements

RIVER VALLEY REGIONAL COMMISSION

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013
 (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	-	-	(1,645)	(1,645)	(8,537)
<u>Net Cash Provided by (Used for) Capital and Related Financing Activities</u>	-	-	(1,645)	(1,645)	(8,537)
<u>Cash Flows from Investing Activities:</u>					
Interest income	270	762	99	1,131	-
<u>Net Cash Provided by (Used for) Investing Activities</u>	270	762	99	1,131	-
<u>Net Increase (Decrease) in Cash and Equivalents</u>	(154,248)	28,724	(8,214)	(133,738)	8,165
Cash and Cash Equivalents - Beginning of Year	664,009	774,233	261,400	1,699,642	308,851
Cash and Cash Equivalents - End of Year	\$ 509,761	\$ 802,957	\$ 253,186	\$ 1,565,904	\$ 317,016

The accompanying notes are an integral part of the financial statements

RIVER VALLEY REGIONAL COMMISSION

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2013
 (CONTINUED)

	EDA Revolving Loan Fund	USDA Relending Program	Other Proprietary Funds	Total	Governmental Activities- Internal Service Fund
<u>Reconciliation of Net Operating Income to Net Cash Provided by Operating Activities:</u>					
Net Operating Income (Loss)	\$ 5,767	\$ (21,371)	\$ 13,019	(2,585)	\$ (58,438)
Depreciation expense	-	-	5,871	5,871	17,585
Bad debts/(recovery)	(4,167)	27,405	-	23,238	-
Changes in Assets and Liabilities:					
(Increase) decrease in due from other funds	-	-	9,026	9,026	62,262
(Increase) decrease in accounts receivable	379	-	-	379	-
(Increase) decrease in notes receivable	(160,001)	96,636	-	(63,365)	-
(Increase) decrease in interest receivable	3,524	(420)	355	3,459	-
(Increase) decrease in prepaid items	-	-	(830)	(830)	(436)
Increase (decrease) in accounts payable	-	-	-	-	(109,989)
Increase (decrease) in accrued expenses	3	-	-	3	28
Increase (decrease) in compensated absences	36	-	83	119	(2,645)
Increase (decrease) in deferred revenue	94	-	(138)	(44)	-
Increase (decrease) in due to other funds	(153)	-	(16,378)	(16,531)	-
Total Adjustments	(160,285)	123,621	(2,011)	(38,675)	(33,195)
Net Cash Provided by Operating Activities	\$ (154,518)	\$ 102,250	\$ 11,008	\$ (41,260)	\$ (91,633)

The accompanying notes are an integral part of the financial statements

NOTES TO THE FINANCIAL STATEMENTS

RIVER VALLEY REGIONAL COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

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 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

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

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.

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

The government reports the following major governmental funds:

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 *Title III-B Special Revenue Fund* is used to account for grants received for aging services provided to the public.

The *Community Care Special Revenue Fund* is used to account for grants received for aging services provided to the public.

The *Community Based Services Special Revenue Fund* is used to account for grants received for aging services provided to the public.

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.

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 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. Operating expenses for the RC's internal service fund included the personnel expenses and administrative expenses. All revenues and expenses

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

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.

State statutes authorized the RC to invest in obligations of the U.S. Treasury, other U.S. Government Agencies, State of Georgia, Other States, Prime Banker's Acceptances, repurchase agreements, and other political subdivisions of Georgia.

Investments for the RC are reported at fair value.

2. *Interfund Transactions*

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

3. *Prepaid Items*

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

4. *Capital Assets*

Capital assets, which include property, plant, and equipment, are reported in the applicable activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual

RIVER VALLEY REGIONAL COMMISSION

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

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 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. These 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.

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.

RIVER VALLEY REGIONAL COMMISSION

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

The plan covers 37 employees as of June 30, 2013. The RC contributed a total of \$79,857 to this plan for the year ended June 30, 2013.

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 38 eligible employees as of June 30, 2013 and covered a total of 42 during the fiscal year. Elective employee contributions to the 457(b) totaled \$73,369 and non-elective employee contributions totaled \$33,735 for the year ended June 30, 2013. The RC matched \$33,735 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 for the annual leave not taken. At June 30, 2013, the RC was liable for \$77,857 in unused compensated absences.

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

8. *Unearned Revenue*

The RC reports unearned revenue on its combined balance sheet. Unearned revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when resources are received by the RC before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying

RIVER VALLEY REGIONAL COMMISSION

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

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 unearned 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. *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 does not have a formal minimum fund balance policy.

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

The following is a summary of the fund balance classifications as of June 30, 2013:

	General Fund	Total
Fund Balances:		
Unassigned	\$ 531,795	\$ 531,795
Total Fund Balance	\$ 531,795	\$ 531,795

Net Position flow assumption

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. The RC's bank balances of deposits as of June 30, 2013 are entirely insured or collateralized with securities held by the RC's agent in the RC's name. State statutes require banks holding public funds to secure these funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110 percent of the public funds held.

B. Investments

Investments of the RC include a money market account which is included as a Type 1 risk category. Both the carrying amount and fair value of the investments are \$126,587 and, therefore, no adjustment is necessary for fair value reporting.

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 had no such investments with such risk as of June 30, 2013.

RIVER VALLEY REGIONAL COMMISSION

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

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

Credit risk. Georgia law allows investments in obligations of the U.S. Treasury, other U.S. Governmental Agencies, State of Georgia, other states, prime banker's acceptances, repurchase agreements, other political subdivisions of Georgia and the State Georgia Fund 1 investment pool.

RIVER VALLEY REGIONAL COMMISSION

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

NOTE 3 – CHANGES IN CAPITAL ASSETS

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

	Beginning Balance July 1, 2012	Additions	Deletions	Ending Balance June 30, 2013
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 10,000	\$ -	\$ -	\$ 10,000
Total capital assets not being depreciated	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
Capital assets being depreciated:				
Buildings and improvements	553,596	-	-	553,596
Furniture, fixtures, and equipment	431,414	8,537	(41,825)	398,125
Total capital assets being depreciated	<u>985,009</u>	<u>8,537</u>	<u>(41,825)</u>	<u>951,721</u>
Program capital assets being depreciated:				
Furniture, fixtures, and equipment	232,594	-	-	232,594
Total program capital assets being depreciated	<u>232,594</u>	<u>-</u>	<u>-</u>	<u>232,594</u>
Less accumulated depreciation for				
Buildings and improvements	(253,809)	(13,457)	-	(267,266)
Furniture, fixtures, and equipment	(607,827)	(12,995)	34,287	(586,535)
Total accumulated depreciation	<u>(861,637)</u>	<u>(26,451)</u>	<u>34,287</u>	<u>(853,801)</u>
Total capital assets being depreciated, net	<u>355,966</u>	<u>(17,914)</u>	<u>(7,539)</u>	<u>330,513</u>
Governmental activities capital assets, net	<u>\$ 365,966</u>	<u>\$ (17,914)</u>	<u>\$ (7,539)</u>	<u>\$ 340,513</u>
Business-type activities:				
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	156,769	-	-	156,769
Equipment	20,413	-	-	20,413
Total capital assets being depreciated	<u>177,182</u>	<u>-</u>	<u>-</u>	<u>177,182</u>
Less accumulated depreciation for:				
Buildings and improvements	(99,047)	(5,872)	-	(104,918)
Equipment	(20,413)	-	-	(20,413)
Total accumulated depreciation	<u>(119,460)</u>	<u>(5,872)</u>	<u>-</u>	<u>(125,331)</u>
Total capital assets being depreciated, net	<u>57,722</u>	<u>(5,872)</u>	<u>-</u>	<u>51,851</u>
Business-type activities capital assets, net	<u>\$ 64,972</u>	<u>\$ (5,872)</u>	<u>\$ -</u>	<u>\$ 59,101</u>

RIVER VALLEY REGIONAL COMMISSION

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

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

General government	\$ 26,451
Total governmental activities depreciation expense	<u>\$ 26,451</u>

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

Rental program	\$ 5,872
Total business-type activities depreciation expense	<u>\$ 5,872</u>

NOTE 4 – DUE FROM OTHER GOVERNMENTS

Revenues from grant contracts are recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. Amounts shown on the balance sheet represent the unpaid portion of amounts, which have been requested but not yet received. The RC has determined that no reserve is necessary as of June 30, 2013 for these receivables.

A detail of accounts receivable to contracts follows:

General Fund:

Local Contracts:

CDBG Projects	\$ 108,896
Other Local Contracts	<u>126,176</u>
Total Local Contracts	<u>235,072</u>

Total Regional Appropriations Due	<u>235,072</u>
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Special Revenue Funds:

Federal Grants and Contracts:

DOT	32,238
Workforce Development	194,659
DHS-Aging Programs	445,132
DHS- Transportation	58,665
Other Federal Contracts	<u>128,971</u>
Total Federal Grants and Contracts	<u>859,665</u>

State Grants and Contracts:

DOT	1,966
DHS-Aging Programs	280,267
DCA	<u>48,649</u>
Total State Grants and Contracts	<u>330,882</u>

Total Due from Other Governments	<u>\$ 1,425,619</u>
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RIVER VALLEY REGIONAL COMMISSION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013
 (CONTINUED)

NOTE 5 – LONG-TERM LIABILITIES

Notes Payable

Governmental activities:

The Commission has a note payable to the Dooly County Board of Commissioners. 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 is \$115,612 principal with no interest to be paid in quarterly installments ending June 30, 2018.

The Commission also has a note payable to the Randolph County Development Authority. 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.

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

<u>Year</u>	<u>Principal</u>	<u>Total</u>
2014	\$ 29,956	\$ 29,956
2015	29,344	29,344
2016	29,344	29,344
2017	29,344	29,344
2018	<u>29,344</u>	<u>29,344</u>
Total	<u>\$ 147,332</u>	<u>\$ 147,332</u>

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 of \$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 and cash and cash equivalents.

RIVER VALLEY REGIONAL COMMISSION

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

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 64,459	\$ 9,828	\$ 74,288
2015	65,109	9,178	74,288
2016	65,766	8,522	74,288
2017	66,421	7,867	74,288
2018	67,098	7,189	74,288
2019-2023	297,362	25,466	322,828
2024-2028	147,006	12,181	159,188
2029-2033	148,586	4,882	153,468
Total	\$ 921,806	\$ 85,115	\$ 1,006,921

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
Note Payable	\$ 38,064	\$ 115,612	\$ 6,344	\$ 147,332	\$ 29,956
Compensated Absences	80,137	124,671	127,316	77,492	77,492
Governmental Activity Long-term Liabilities	<u>\$ 118,201</u>	<u>\$ 240,282</u>	<u>\$ 133,660</u>	<u>\$ 224,823</u>	<u>\$ 107,448</u>
Business-type Activities:					
Note Payable	\$ 985,610	\$ -	\$ 63,804	\$ 921,806	\$ 64,459
Compensated Absences	244	722	600	365	365
Business-type Activities Long-term Liabilities	<u>\$ 985,854</u>	<u>\$ 722</u>	<u>\$ 64,404</u>	<u>\$ 922,172</u>	<u>\$ 64,824</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, \$77,492 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.

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

NOTE 6 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Generally, outstanding balances between funds reported as due to/from other funds include outstanding charges by one fund to another for services or goods, subsidy commitments outstanding, and other miscellaneous receivables and payables between funds. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.” The composition of inter-fund balances as of June 30, 2013, is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Title III-B	\$ 112,145
	Community Care	116,672
	Community Based Services	151,344
USDA Relending Program	Nonmajor Proprietary Funds	14,038
Nonmajor Proprietary Funds	General Fund	25,082
Internal Service Fund	General Fund	230,921
	Community Based Services	8,302
	Nonmajor Governmental Funds	802,084
	EDA Revolving Loan Fund	4,450
	Nonmajor Proprietary Funds	3,996
 Total		 \$ 1,469,034

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.

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

The following shows the interfund transfers as of June 30, 2013:

Transfers Out:	Transfers In:			Total
	Internal Service	Title III-B	Nonmajor Governmental	
General Fund	\$ 76,402	\$ 44,783	\$ 133,761	\$ 254,946
Nonmajor Enterprise	17,676	-	-	17,676
Nonmajor Governmental	14,257	-	-	14,257
Total	\$108,335	\$ 44,783	\$ 133,761	\$ 286,879

NOTE 7 – EXPENDITURES OVER BUDGET

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

General Fund	
Fringe Benefits	\$ 1,561
Miscellaneous	2,259
Title III-B	
Supplies and Materials	2,816
Miscellaneous	4,261
Community Care	
Fringe Benefits	392
Miscellaneous	5,203
Community Based Services	
Fringe Benefits	194
Contract Services	11,006
Miscellaneous	5,162

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.

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

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 \$526 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.

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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 Development Fund** - accounts for grants from the U.S. Department of Labor and the Georgia Department of Labor to be used for job training.
2. **Aging Fund** - accounts for grants from the U.S. Departments of Agriculture and Health and Human Services and the Georgia Department of Human Resources to be used for services for senior citizens.
3. **DNR Fund** - accounts for grants from the Georgia Department of Natural Resources.
4. **DOT Fund** - accounts for grants from the Georgia Department of Transportation.
5. **EDA Fund** - accounts for grants from the U.S. Department of Commerce to be used for economic development.

RIVER VALLEY REGIONAL COMMISSION

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013

	EDA FY 2013	EDA FY 2010	USDA RBOG
<u>ASSETS</u>			
Due from grant award	\$ 13,649	\$ -	\$ 18,870
Total Assets	\$ 13,649	\$ -	\$ 18,870
 <u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities:</u>			
Due to General Fund	\$ 13,649	\$ -	\$ 18,870
Total Liabilities	13,649	-	18,870
<u>Fund Balance:</u>			
Assigned	-	-	-
Total Fund Balance	-	-	-
Total Liabilities and Fund Balances	\$ 13,649	\$ -	\$ 18,870

RIVER VALLEY REGIONAL COMMISSION

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

US SBA Federal Appropriation	EPD 319(H) PENNAHATCHEE	EPD 319(H) PATAULA	DOT Public Transit	DOT Scenic Byways
\$ -	\$ 68,082	\$ 10,669	\$ 4,575	\$ 429
\$ -	\$ 68,082	\$ 10,669	\$ 4,575	\$ 429
\$ -	\$ 68,082	\$ 10,669	\$ 4,575	\$ 429
-	68,082	10,669	4,575	429
-	-	-	-	-
-	-	-	-	-
\$ -	\$ 68,082	\$ 10,669	\$ 4,575	\$ 429

RIVER VALLEY REGIONAL COMMISSION

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

	<u>DOT Bicycle and Pedestrian</u>	<u>DOT Safe Routes to School</u>	<u>DOT Historic Resources</u>
<u>ASSETS</u>			
Due from grant award	\$ 14,000	\$ 12,857	\$ 149
Total Assets	<u>\$ 14,000</u>	<u>\$ 12,857</u>	<u>\$ 149</u>

LIABILITIES AND FUND BALANCE

Liabilities:

Due to General Fund	\$ 14,000	\$ 12,857	\$ 149
Total Liabilities	<u>14,000</u>	<u>12,857</u>	<u>149</u>

Fund Balance:

Assigned	-	-	-
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 14,000</u>	<u>\$ 12,857</u>	<u>\$ 149</u>

RIVER VALLEY REGIONAL COMMISSION

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

DOT Admin	DOT Transportation Investment Act Support	Title III-E	Title III-C1	Title III-C2	Title IV ADRC SMP
\$ 950	\$ 1,246	\$ 50,846	\$ 51,274	\$ 79,307	\$ 3,233
\$ 950	\$ 1,246	\$ 50,846	\$ 51,274	\$ 79,307	\$ 3,233
\$ 950	\$ 1,246	\$ 50,846	\$ 51,274	\$ 79,307	\$ 3,233
950	1,246	50,846	51,274	79,307	3,233
-	-	-	-	-	-
-	-	-	-	-	-
\$ 950	\$ 1,246	\$ 50,846	\$ 51,274	\$ 79,307	\$ 3,233

RIVER VALLEY REGIONAL COMMISSION

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

	Title IV CDSME	Title VII-2 LTCO	LTCO State Supplement	Alzheimer's
<u>ASSETS</u>				
Due from grant award	\$ 2,536	\$ 3,954	\$ 8,401	\$ 15,273
Total Assets	\$ 2,536	\$ 3,954	\$ 8,401	\$ 15,273
<u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities:</u>				
Due to General Fund	\$ 2,536	\$ 3,954	\$ 8,401	\$ 15,273
Total Liabilities	2,536	3,954	8,401	15,273
<u>Fund Balance:</u>				
Assigned	-	-	-	-
Total Fund Balance	-	-	-	-
Total Liabilities and Fund Balances	\$ 2,536	\$ 3,954	\$ 8,401	\$ 15,273

RIVER VALLEY REGIONAL COMMISSION

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

SSBG	Money Follows the Person	Title III-D	Income Tax Check Off	CMS Research	Title IV Systems Integration	AOA Nutrition Services (NSIP)
\$ 35,816	\$ 18,828	\$ 7,857	\$ 885	\$ 11,334	\$ 1,631	\$ 35,379
\$ 35,816	\$ 18,828	\$ 7,857	\$ 885	\$ 11,334	\$ 1,631	\$ 35,379
\$ 35,816	\$ 18,828	\$ 7,857	\$ 885	\$ 11,334	\$ 1,631	\$ 35,379
35,816	18,828	7,857	885	11,334	1,631	35,379
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 35,816	\$ 18,828	\$ 7,857	\$ 885	\$ 11,334	\$ 1,631	\$ 35,379

RIVER VALLEY REGIONAL COMMISSION

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

	ADRC	Title IV CAREGIVER	ALZHEIMERS ASSN	DHS Mini Grants
<u>ASSETS</u>				
Due from grant award	\$ 5,619	\$ 3,752	\$ 1,012	\$ -
Total Assets	\$ 5,619	\$ 3,752	\$ 1,012	\$ -
<u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities:</u>				
Due to General Fund	\$ 5,619	\$ 3,752	\$ 1,012	\$ -
Total Liabilities	5,619	3,752	1,012	-
<u>Fund Balance:</u>				
Assigned	-	-	-	-
Total Fund Balance	-	-	-	-
Total Liabilities and Fund Balances	\$ 5,619	\$ 3,752	\$ 1,012	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

WIA Adult	WIA Adult	WIA Adult	WIA Adult	WIA Youth	WIA Youth
\$ 24,875	\$ 53,894	\$ -	\$ 8,481	\$ 1,234	\$ 68,643
\$ 24,875	\$ 53,894	\$ -	\$ 8,481	\$ 1,234	\$ 68,643
\$ 24,875	\$ 53,894	\$ -	\$ 8,481	\$ 1,234	\$ 68,643
24,875	53,894	-	8,481	1,234	68,643
-	-	-	-	-	-
-	-	-	-	-	-
\$ 24,875	\$ 53,894	\$ -	\$ 8,481	\$ 1,234	\$ 68,643

RIVER VALLEY REGIONAL COMMISSION

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

	WIA Dislocated Worker	WIA Dislocated Worker	WIA Dislocated Worker	WIA Dislocated Worker
<u>ASSETS</u>				
Due from grant award	\$ 34,314	\$ -	\$ 491	\$ 2,727
Total Assets	\$ 34,314	\$ -	\$ 491	\$ 2,727
<u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities:</u>				
Due to General Fund	\$ 34,314	\$ -	\$ 491	\$ 2,727
Total Liabilities	34,314	-	491	2,727
<u>Fund Balance:</u>				
Assigned	-	-	-	-
Total Fund Balance	-	-	-	-
Total Liabilities and Fund Balances	\$ 34,314	\$ -	\$ 491	\$ 2,727

RIVER VALLEY REGIONAL COMMISSION

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

DHS Transportation	DOT Jobs Access Reverse Commute	DNR Historic Preservation	Department of Community Affairs	GDOT Capital Projects	Total Nonmajor Governmental
\$ 58,665	\$ 17,698	\$ -	\$ 48,649	\$ -	\$ 802,084
\$ 58,665	\$ 17,698	\$ -	\$ 48,649	\$ -	\$ 802,084
\$ 58,665	\$ 17,698	\$ -	\$ 48,649	\$ -	\$ 802,084
58,665	17,698	-	48,649	-	802,084
-	-	-	-	-	-
-	-	-	-	-	-
\$ 58,665	\$ 17,698	\$ -	\$ 48,649	\$ -	\$ 802,084

RIVER VALLEY REGIONAL COMMISSION

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

	EDA FY 2013	EDA FY 2010	USDA RBOG	US SBA Federal Appropriation	EPD 319(H) PENNAHATCHEE
Revenues:					
Federal sources	\$ 28,274	\$ 31,691	\$ 22,099	\$ 4,902	\$ 68,082
State sources	-	-	-	-	-
Donations and contributions	-	-	-	-	-
Local match	-	-	-	-	-
Total Revenues	28,274	31,691	22,099	4,902	68,082
Expenditures:					
Direct:					
Personnel Services:					
Salaries	17,933	18,757	9,583	2,015	10,363
Fringe benefits	7,973	9,016	4,437	933	4,798
Total Personnel Services	25,906	27,773	14,020	2,948	15,161
Operating Expenditures:					
Contract services	-	-	-	-	43,750
Supplies and materials	-	-	470	-	1,878
Travel	2,552	3,679	1,382	706	559
Miscellaneous	812	1,130	-	-	-
Total Operating Expenditures	3,364	4,809	1,852	706	46,187
Total Direct Expenditures	29,270	32,582	15,872	3,654	61,348
Indirect:					
Cost allocation plan	11,122	12,719	6,227	1,309	6,734
Total Expenditures	40,392	45,301	22,099	4,963	68,082
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,118)	(13,610)	-	(61)	-
Other Financing Sources (Uses):					
Transfers from other funds	12,118	13,610	-	61	-
Transfers to other funds	-	-	-	-	-
Total Other Financing Sources (Uses)	12,118	13,610	-	61	-
Net Change in Fund Balance	-	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

EPD 319(H) PATAULA	DOT Public Transit	DOT Scenic Byways	DOT Bicycle and Pedestrian	DOT Safe Routes to School	DOT Historic Resources
\$ 10,669	\$ 21,671	\$ 2,355	\$ 67,717	\$ 29,340	\$ 454
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
10,669	21,671	2,355	67,717	29,340	454
6,338	12,724	1,353	34,306	16,770	269
2,935	5,892	627	15,886	7,766	124
9,273	18,616	1,980	50,192	24,536	393
-	-	-	-	-	-
998	-	-	2,888	-	-
858	205	85	3,559	1,242	-
182	-	-	5,715	-	-
2,038	205	85	12,162	1,242	-
11,311	18,821	2,065	62,354	25,778	393
4,118	8,268	879	22,292	10,897	174
15,429	27,089	2,944	84,646	36,675	567
(4,760)	(5,418)	(589)	(16,929)	(7,335)	(113)
4,760	5,418	589	16,929	7,335	113
-	-	-	-	-	-
4,760	5,418	589	16,929	7,335	113
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	DOT Admin	DOT Transportation Investment Act Support	Title III-E	Title III-C1	Title III-C2
Revenues:					
Federal sources	\$ 5,203	\$ 12,017	\$ 206,468	\$ 389,182	\$ 411,179
State sources	-	-	31,938	22,893	24,187
Donations and contributions	-	-	258	146,834	49,250
Local match	-	-	10,898	45,786	48,384
Total Revenues	5,203	12,017	249,562	604,695	533,000
Expenditures:					
Direct:					
Personnel Services:					
Salaries	3,016	6,919	63,884	-	-
Fringe benefits	1,396	3,204	29,582	-	-
Total Personnel Services	4,412	10,123	93,466	-	-
Operating Expenditures:					
Contract services	-	-	106,624	604,695	533,000
Supplies and materials	-	-	1,821	-	-
Travel	132	293	8,715	-	-
Miscellaneous	-	109	23,701	-	-
Total Operating Expenditures	132	402	140,861	604,695	533,000
Total Direct Expenditures	4,544	10,525	234,327	604,695	533,000
Indirect:					
Cost allocation plan	1,960	4,496	41,511	-	-
Total Expenditures	6,504	15,021	275,838	604,695	533,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,301)	(3,004)	(26,276)	-	-
Other Financing Sources (Uses):					
Transfers from other funds	1,301	3,004	26,276	-	-
Transfers to other funds	-	-	-	-	-
Total Other Financing Sources (Uses)	1,301	3,004	26,276	-	-
Net Change in Fund Balance	-	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

Title IV ADRC SMP	Title IV CDSME	Title VII-2 LTCO	LTCO State Supplement	Alzheimer's	SSBG	Money Follows the Person	Title III-D
\$ 9,500	\$ 13,598	\$ 23,342	\$ -	\$ -	\$ 179,066	\$ 112,491	\$ 34,349
-	-	1,373	55,773	131,359	-	-	2,021
-	-	-	-	-	16,591	-	-
-	-	2,746	-	529	19,551	-	-
9,500	13,598	27,461	55,773	131,888	215,208	112,491	36,370
2,209	6,035	-	-	-	23,196	61,536	22,362
1,023	2,794	-	-	-	10,741	28,495	10,355
3,232	8,829	-	-	-	33,937	90,031	32,717
-	-	27,461	55,773	131,888	156,969	11,273	-
1,000	-	-	-	-	415	997	350
829	1,899	-	-	-	4,463	4,626	2,406
3,004	2,870	-	-	-	7,520	5,564	4,938
4,833	4,769	27,461	55,773	131,888	169,367	22,460	7,694
8,065	13,598	27,461	55,773	131,888	203,304	112,491	40,411
1,435	-	-	-	-	15,073	-	-
9,500	13,598	27,461	55,773	131,888	218,377	112,491	40,411
-	-	-	-	-	(3,169)	-	(4,041)
-	-	-	-	-	3,169	-	4,041
-	-	-	-	-	-	-	-
-	-	-	-	-	3,169	-	4,041
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Income Tax Check Off	CMS Research	Title IV Systems Integration	AOA Nutrition Services (NSIP)	ADRC	Title IV Caregiver
Revenues:						
Federal sources	\$ -	\$ 54,995	\$ 1,900	\$ 164,632	\$ -	\$ 15,290
State sources	5,342	-	100	60,975	36,999	2,352
Donations and contributions	13	-	-	14,673	-	-
Local match	-	-	-	-	-	5,881
Total Revenues	5,355	54,995	2,000	240,280	36,999	23,523
Expenditures:						
Direct:						
Personnel Services:						
Salaries	-	22,282	-	-	15,593	-
Fringe benefits	-	10,318	-	-	7,220	-
Total Personnel Services	-	32,600	-	-	22,813	-
Operating Expenditures:						
Contract services	5,355	-	-	240,280	-	23,523
Supplies and materials	-	462	-	-	-	-
Travel	-	1,533	575	-	939	-
Miscellaneous	-	5,922	1,425	-	3,115	-
Total Operating Expenditures	5,355	7,917	2,000	240,280	4,054	23,523
Total Direct Expenditures	5,355	40,517	2,000	240,280	26,867	23,523
Indirect:						
Cost allocation plan	-	14,478	-	-	10,132	-
Total Expenditures	5,355	54,995	2,000	240,280	36,999	23,523
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-
Other Financing Sources (Uses):						
Transfers from other funds	-	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

Alzheimer's Assn	GA DHS Mini Grants	WIA Adult	WIA Adult	WIA Adult	WIA Adult	WIA Youth
\$ 10,122	\$ -	\$ 27,638	\$ 94,743	\$ 26,454	\$ 328,487	\$ 318,326
-	4,925	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
10,122	4,925	27,638	94,743	26,454	328,487	318,326
4,269	-	501	843	2,670	26,463	27,367
1,977	-	238	235	1,192	12,448	14,196
6,246	-	739	1,078	3,862	38,911	41,563
-	-	-	87,084	20,215	246,667	249,446
-	-	23,041	26	-	1,512	1,538
837	5,275	50	84	97	1,104	1,024
-	-	1,953	110	2,198	28,787	5,373
837	5,275	25,044	87,304	22,510	278,070	257,381
7,083	5,275	25,783	88,382	26,372	316,981	298,944
2,774	-	1,855	6,361	82	11,506	19,382
9,857	5,275	27,638	94,743	26,454	328,487	318,326
265	(350)	-	-	-	-	-
-	350	-	-	-	-	-
(265)	-	-	-	-	-	-
(265)	350	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	WIA Youth	WIA Dislocated Worker	WIA Dislocated Worker	WIA Dislocated Worker	WIA Dislocated Worker
Revenues:					
Federal sources	\$ 68,643	\$ 172,682	\$ 4,836	\$ 2,401	\$ 63,289
State sources	-	-	-	-	-
Donations and contributions	-	-	-	-	-
Local match	-	-	-	-	-
Total Revenues	68,643	172,682	4,836	2,401	63,289
Expenditures:					
Direct:					
Personnel Services:					
Salaries	4,815	16,752	1,390	458	8,280
Fringe benefits	706	8,605	667	99	3,076
Total Personnel Services	5,521	25,357	2,057	557	11,356
Operating Expenditures:					
Contract services	61,221	115,153	-	-	47,435
Supplies and materials	-	712	33	27	766
Travel	56	1,045	139	183	185
Miscellaneous	315	16,928	120	142	3,547
Total Operating Expenditures	61,592	133,838	292	352	51,933
Total Direct Expenditures	67,113	159,195	2,349	909	63,289
Indirect:					
Cost allocation plan	1,530	13,487	2,487	1,492	-
Total Expenditures	68,643	172,682	4,836	2,401	63,289
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-
Other Financing Sources (Uses):					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

DHS Transportation	DOT Jobs Access Reverse Commute	DNR Historic Preservation	Department of Community Affairs	GDOT Capital Projects	Total Nonmajor Governmental
\$ 391,159	\$ 89,081	\$ -	\$ -	\$ 194,703	\$ 3,713,030
4,657	11,135	4,091	194,595	34,168	628,883
-	-	-	-	-	227,619
-	-	-	-	14,508	148,283
395,816	100,216	4,091	194,595	243,379	4,717,815
1,619	49,004	1,616	97,968	-	601,458
750	22,692	748	45,365	-	278,509
2,369	71,696	2,364	143,333	-	879,967
378,331	-	-	-	-	3,146,143
-	-	-	18	-	38,952
72	3,589	458	3,309	-	58,744
-	4,224	493	7,555	243,379	381,131
378,403	7,813	951	10,882	243,379	3,624,970
380,772	79,509	3,315	154,215	243,379	4,504,937
1,052	31,842	1,050	63,658	-	332,382
381,824	111,351	4,365	217,873	243,379	4,837,319
13,992	(11,135)	(274)	(23,278)	-	(119,504)
-	11,135	274	23,278	-	133,761
(13,992)	-	-	-	-	(14,257)
(13,992)	11,135	274	23,278	-	119,504
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 29,250	\$ 28,274	\$ (976)
Total Revenues	29,250	28,274	(976)
Expenditures:			
Direct:			
Personnel Services:			
Salaries	17,639	17,933	(294)
Fringe benefits	8,011	7,973	38
Total Personnel Services	25,650	25,906	(256)
Operating Expenditures:			
Travel	3,574	2,552	1,022
Miscellaneous	851	812	39
Total Operating Expenditures	4,425	3,364	1,061
Total Direct Expenditures	30,075	29,270	805
Indirect:			
Cost allocation plan	11,711	11,122	589
Total Expenditures	41,786	40,392	1,394
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,536)	(12,118)	418
Other Financing Sources (Uses):			
Transfers from other funds	12,536	12,118	(418)
Total Other Financing Sources (Uses)	12,536	12,118	(418)
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

EDA FY 2010
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 31,690	\$ 31,691	\$ 1
Total Revenues	31,690	31,691	1
Expenditures:			
Direct:			
Personnel Services:			
Salaries	18,757	18,757	-
Fringe benefits	8,519	9,016	(497)
Total Personnel Services	27,276	27,773	(497)
Operating Expenditures:			
Travel	3,679	3,679	-
Miscellaneous	1,863	1,130	733
Total Operating Expenditures	5,542	4,809	733
Total Direct Expenditures	32,818	32,582	236
Indirect:			
Cost allocation plan	12,453	12,719	(266)
Total Expenditures	45,271	45,301	(30)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,581)	(13,610)	(29)
Other Financing Sources (Uses):			
Transfers from other funds	13,581	13,610	29
Total Other Financing Sources (Uses)	13,581	13,610	29
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 22,250	\$ 22,099	\$ (151)
Total Revenues	22,250	22,099	(151)
Expenditures:			
Direct:			
Personnel Services:			
Salaries	9,705	9,583	122
Fringe benefits	4,408	4,437	(29)
Total Personnel Services	14,113	14,020	93
Operating Expenditures:			
Travel	1,200	1,382	(182)
Supplies and materials	494	470	24
Total Operating Expenditures	1,694	1,852	(158)
Total Direct Expenditures	15,807	15,872	(65)
Indirect:			
Cost allocation plan	6,443	6,227	216
Total Expenditures	22,250	22,099	151
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 4,902	\$ 4,902	\$ -
Total Revenues	4,902	4,902	-
Expenditures:			
Direct:			
Personnel Services:			
Salaries	2,015	2,015	-
Fringe benefits	915	933	(18)
Total Personnel Services	2,930	2,948	(18)
Operating Expenditures:			
Travel	634	706	(72)
Total Operating Expenditures	634	706	(72)
Total Direct Expenditures	3,564	3,654	(90)
Indirect:			
Cost allocation plan	1,338	1,309	29
Total Expenditures	4,902	4,963	(61)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(61)	(61)
Other Financing Sources (Uses):			
Transfers from other funds	-	61	61
Total Other Financing Sources (Uses)	-	61	61
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

EPD 319(H) PENNAHATCHEE CREEK
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 56,000	\$ 68,082	\$ 12,082
Total Revenues	56,000	68,082	12,082
Expenditures:			
Direct:			
Personnel Services:			
Salaries	10,296	10,363	(67)
Fringe benefits	4,676	4,798	(122)
Total Personnel Services	14,972	15,161	(189)
Operating Expenditures:			
Contract Services	30,000	43,750	(13,750)
Travel	1,692	559	1,133
Supplies and materials	2,500	1,878	622
Total Operating Expenditures	34,192	46,187	(11,995)
Total Direct Expenditures	49,164	61,348	(12,184)
Indirect:			
Cost allocation plan	6,836	6,734	102
Total Expenditures	56,000	68,082	(12,082)
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

EPD 319(H) PATAULA CREEK
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 10,000	\$ 10,669	\$ 669
Total Revenues	10,000	10,669	669
Expenditures:			
Direct:			
Personnel Services:			
Salaries	6,695	6,338	357
Fringe benefits	3,041	2,935	106
Total Personnel Services	9,736	9,273	463
Operating Expenditures:			
Travel	1,186	858	328
Supplies and materials	1,200	998	202
Miscellaneous	100	182	(82)
Total Operating Expenditures	2,486	2,038	448
Total Direct Expenditures	12,222	11,311	911
Indirect:			
Cost allocation plan	4,445	4,118	327
Total Expenditures	16,667	15,429	1,238
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,667)	(4,760)	1,907
Other Financing Sources (Uses):			
Transfers from other funds	6,667	4,760	(1,907)
Total Other Financing Sources (Uses)	6,667	4,760	(1,907)
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 21,648	\$ 21,671	\$ 23
Total Revenues	21,648	21,671	23
Expenditures:			
Direct:			
Personnel Services:			
Salaries	12,476	12,724	(248)
Fringe benefits	5,666	5,892	(226)
Total Personnel Services	18,142	18,616	(474)
Operating Expenditures:			
Travel	516	205	311
Supplies and materials	119	-	119
Total Operating Expenditures	635	205	430
Total Direct Expenditures	18,777	18,821	(44)
Indirect:			
Cost allocation plan	8,283	8,268	15
Total Expenditures	27,060	27,089	(29)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,412)	(5,418)	(6)
Other Financing Sources (Uses):			
Transfers from other funds	5,412	5,418	6
Total Other Financing Sources (Uses)	5,412	5,418	6
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 4,752	\$ 2,355	\$ (2,397)
Total Revenues	4,752	2,355	(2,397)
Expenditures:			
Direct:			
Personnel Services:			
Salaries	2,685	1,353	1,332
Fringe benefits	1,219	627	592
Total Personnel Services	3,904	1,980	1,924
Operating Expenditures:			
Travel	254	85	169
Total Operating Expenditures	254	85	169
Total Direct Expenditures	4,158	2,065	2,093
Indirect:			
Cost allocation plan	1,782	879	903
Total Expenditures	5,940	2,944	2,996
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,188)	(589)	599
Other Financing Sources (Uses):			
Transfers from other funds	1,188	589	(599)
Total Other Financing Sources (Uses)	1,188	589	(599)
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 67,720	\$ 67,717	\$ (3)
Total Revenues	67,720	67,717	(3)
Expenditures:			
Direct:			
Personnel Services:			
Salaries	34,311	34,306	5
Fringe benefits	15,583	15,886	(303)
Total Personnel Services	49,894	50,192	(298)
Operating Expenditures:			
Travel	3,475	3,559	(84)
Supplies and materials	2,610	2,888	(278)
Miscellaneous	5,891	5,715	176
Total Operating Expenditures	11,976	12,162	(186)
Total Direct Expenditures	61,870	62,354	(484)
Indirect:			
Cost allocation plan	22,780	22,292	488
Total Expenditures	84,650	84,646	4
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,930)	(16,929)	1
Other Financing Sources (Uses):			
Transfers from other funds	16,930	16,929	(1)
Total Other Financing Sources (Uses)	16,930	16,929	(1)
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

DOT SAFE ROUTES TO SCHOOL
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 29,280	\$ 29,340	\$ 60
Total Revenues	29,280	29,340	60
Expenditures:			
Direct:			
Personnel Services:			
Salaries	16,771	16,770	1
Fringe benefits	7,617	7,766	(149)
Total Personnel Services	24,388	24,536	(148)
Operating Expenditures:			
Travel	1,000	1,242	(242)
Supplies and materials	77	-	77
Total Operating Expenditures	1,077	1,242	(165)
Total Direct Expenditures	25,465	25,778	(313)
Indirect:			
Cost allocation plan	11,135	10,897	238
Total Expenditures	36,600	36,675	(75)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,320)	(7,335)	(15)
Other Financing Sources (Uses):			
Transfers from other funds	7,320	7,335	15
Total Other Financing Sources (Uses)	7,320	7,335	15
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 2,400	\$ 454	\$ (1,946)
Total Revenues	2,400	454	(1,946)
Expenditures:			
Direct:			
Personnel Services:			
Salaries	1,387	269	1,118
Fringe benefits	630	124	506
Total Personnel Services	2,017	393	1,624
Operating Expenditures:			
Travel	62	-	62
Total Operating Expenditures	62	-	62
Total Direct Expenditures	2,079	393	1,686
Indirect:			
Cost allocation plan	921	174	747
Total Expenditures	3,000	567	2,433
Excess (Deficiency) of Revenues Over (Under) Expenditures	(600)	(113)	487
Other Financing Sources (Uses):			
Transfers from other funds	600	113	(487)
Total Other Financing Sources (Uses)	600	113	(487)
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 5,200	\$ 5,203	\$ 3
Total Revenues	5,200	5,203	3
Expenditures:			
Direct:			
Personnel Services:			
Salaries	3,006	3,016	(10)
Fringe benefits	1,365	1,396	(31)
Total Personnel Services	4,371	4,412	(41)
Operating Expenditures:			
Travel	133	132	1
Total Operating Expenditures	133	132	1
Total Direct Expenditures	4,504	4,544	(40)
Indirect:			
Cost allocation plan	1,996	1,960	36
Total Expenditures	6,500	6,504	(4)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,300)	(1,301)	(1)
Other Financing Sources (Uses):			
Transfers from other funds	1,300	1,301	1
Total Other Financing Sources (Uses)	1,300	1,301	1
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

DOT TRANSPORTATION INVESTMENT ACT SUPPORT
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 12,000	\$ 12,017	\$ 17
Total Revenues	12,000	12,017	17
Expenditures:			
Direct:			
Personnel Services:			
Salaries	6,815	6,919	(104)
Fringe benefits	3,095	3,204	(109)
Total Personnel Services	9,910	10,123	(213)
Operating Expenditures:			
Travel	456	293	163
Miscellaneous	110	109	1
Total Operating Expenditures	566	402	164
Total Direct Expenditures	10,476	10,525	(49)
Indirect:			
Cost allocation plan	4,524	4,496	28
Total Expenditures	15,000	15,021	(21)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,000)	(3,004)	(4)
Other Financing Sources (Uses):			
Transfers from other funds	3,000	3,004	4
Total Other Financing Sources (Uses)	3,000	3,004	4
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 206,531	\$ 206,468	\$ (63)
State sources	31,952	31,938	(14)
Donations and contributions	921	258	(663)
Local match	11,772	10,898	(874)
Total Revenues	251,176	249,562	(1,614)
Expenditures:			
Direct:			
Personnel Services:			
Salaries	65,169	63,884	1,285
Fringe benefits	29,597	29,582	15
Total Personnel Services	94,766	93,466	1,300
Operating Expenditures:			
Contract Services	108,165	106,624	1,541
Travel	10,883	8,715	2,168
Supplies and materials	2,264	1,821	443
Miscellaneous	18,115	23,701	(5,586)
Total Operating Expenditures	139,427	140,861	(1,434)
Total Direct Expenditures	234,193	234,327	(134)
Indirect:			
Cost allocation plan	43,267	41,511	1,756
Total Expenditures	277,460	275,838	1,622
Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,284)	(26,276)	8
Other Financing Sources (Uses):			
Transfers from other funds	26,284	26,276	(8)
Total Other Financing Sources (Uses)	26,284	26,276	(8)
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 389,180	\$ 389,182	\$ 2
State sources	22,895	22,893	(2)
Donations and contributions	119,845	146,834	26,989
Local match	45,785	45,786	1
Total Revenues	577,705	604,695	26,990
Expenditures:			
Direct:			
Operating Expenditures:			
Contract Services	577,705	604,695	(26,990)
Total Operating Expenditures	577,705	604,695	(26,990)
Total Direct Expenditures	577,705	604,695	(26,990)
Total Expenditures	577,705	604,695	(26,990)
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 411,180	\$ 411,179	\$ (1)
State sources	24,188	24,187	(1)
Donations and contributions	61,868	49,250	(12,618)
Local match	48,372	48,384	12
Total Revenues	545,608	533,000	(12,608)
Expenditures:			
Direct:			
Operating Expenditures:			
Contract Services	545,608	533,000	12,608
Total Operating Expenditures	545,608	533,000	12,608
Total Direct Expenditures	545,608	533,000	12,608
Total Expenditures	545,608	533,000	12,608
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 9,500	\$ 9,500	\$ -
Total Revenues	9,500	9,500	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	2,000	2,209	(209)
Fringe benefits	908	1,023	(115)
Total Personnel Services	2,908	3,232	(324)
Operating Expenditures:			
Travel	2,000	829	1,171
Supplies and materials	1,000	1,000	-
Miscellaneous	2,264	3,004	(740)
Total Operating Expenditures	5,264	4,833	431
Total Direct Expenditures	8,172	8,065	107
Indirect:			
Cost allocation plan	1,328	1,435	(107)
Total Expenditures	9,500	9,500	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 13,601	\$ 13,598	\$ (3)
Total Revenues	13,601	13,598	(3)
Expenditures:			
Direct:			
Personnel Services:			
Salaries	6,000	6,035	(35)
Fringe benefits	2,725	2,794	(69)
Total Personnel Services	8,725	8,829	(104)
Operating Expenditures:			
Travel	3,000	1,899	1,101
Miscellaneous	1,876	2,870	(994)
Total Operating Expenditures	4,876	4,769	107
Total Direct Expenditures	13,601	13,598	3
Indirect:			
Cost allocation plan	-	-	-
Total Expenditures	13,601	13,598	3
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 23,342	\$ 23,342	\$ -
State sources	1,373	1,373	-
Donations and contributions	2,746	2,746	-
Total Revenues	27,461	27,461	-
Expenditures:			
Direct:			
Operating Expenditures:			
Contract Services	27,461	27,461	-
Total Operating Expenditures	27,461	27,461	-
Total Direct Expenditures	27,461	27,461	-
Total Expenditures	27,461	27,461	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
State sources	\$ 55,773	\$ 55,773	\$ -
Total Revenues	55,773	55,773	-
Expenditures:			
Direct:			
Operating Expenditures:			
Contract Services	55,773	55,773	-
Total Operating Expenditures	55,773	55,773	-
Total Direct Expenditures	55,773	55,773	-
Total Expenditures	55,773	55,773	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
State sources	\$ 131,359	\$ 131,359	\$ -
Donations and contributions	750	-	(750)
Local match	659	529	(130)
Total Revenues	132,768	131,888	(880)
Expenditures:			
Direct:			
Operating Expenditures:			
Contract Services	132,768	131,888	880
Total Operating Expenditures	132,768	131,888	155
Total Direct Expenditures	132,768	131,888	880
Total Expenditures	132,768	131,888	880
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 179,074	\$ 179,066	\$ (8)
Donations and contributions	24,785	16,591	(8,194)
Local match	26,294	19,551	(6,743)
Total Revenues	230,153	215,208	(14,945)
Expenditures:			
Direct:			
Personnel Services:			
Salaries	23,901	23,196	705
Fringe benefits	10,855	10,741	114
Total Personnel Services	34,756	33,937	819
Operating Expenditures:			
Contract Services	171,913	156,969	14,944
Supplies and materials	590	415	175
Travel	5,058	4,463	595
Miscellaneous	5,137	7,520	(2,383)
Total Operating Expenditures	182,698	169,367	13,331
Total Direct Expenditures	217,454	203,304	14,150
Indirect:			
Cost allocation plan	15,868	15,073	795
Total Expenditures	233,322	218,377	14,945
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,169)	(3,169)	-
Other Financing Sources (Uses):			
Transfers from other funds	3,169	3,169	-
Total Other Financing Sources (Uses)	3,169	3,169	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 112,491	\$ 112,491	\$ -
Total Revenues	112,491	112,491	-
Expenditures:			
Direct:			
Personnel Services:			
Salaries	62,503	61,536	967
Fringe benefits	28,387	28,495	(108)
Total Personnel Services	90,890	90,031	859
Operating Expenditures:			
Contract Services	11,273	11,273	-
Travel	4,643	4,626	17
Supplies and materials	997	997	-
Miscellaneous	4,688	5,564	(876)
Total Operating Expenditures	21,601	22,460	(859)
Total Direct Expenditures	112,491	112,491	-
Total Expenditures	112,491	112,491	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 34,350	\$ 34,349	\$ (1)
State sources	2,021	2,021	-
Total Revenues	36,371	36,370	(1)
Expenditures:			
Direct:			
Personnel Services:			
Salaries	22,787	22,362	425
Fringe benefits	10,349	10,355	(6)
Total Personnel Services	33,136	32,717	419
Operating Expenditures:			
Travel	2,500	2,406	94
Supplies and materials	350	350	-
Miscellaneous	4,426	4,938	(512)
Total Operating Expenditures	7,276	7,694	(418)
Total Direct Expenditures	40,412	40,411	1
Total Expenditures	40,412	40,411	1
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,041)	(4,041)	-
Other Financing Sources (Uses):			
Transfers from other funds	4,041	4,041	-
Total Other Financing Sources (Uses)	4,041	4,041	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
State sources	\$ 5,342	\$ 5,342	\$ -
Donations and contributions	6	13	7
Total Revenues	5,348	5,355	7
Expenditures:			
Direct:			
Operating Expenditures:			
Contract Services	5,348	5,355	(7)
Total Operating Expenditures	5,348	5,355	(7)
Total Direct Expenditures	5,348	5,355	(7)
Total Expenditures	5,348	5,355	(7)
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 54,996	\$ 54,995	\$ (1)
Total Revenues	54,996	54,995	(1)
Expenditures:			
Direct:			
Personnel Services:			
Salaries	22,918	22,282	636
Fringe benefits	10,409	10,318	91
Total Personnel Services	33,327	32,600	727
Operating Expenditures:			
Travel	2,590	1,533	1,057
Supplies and materials	462	462	-
Miscellaneous	3,401	5,922	(2,521)
Total Operating Expenditures	6,453	7,917	(1,464)
Total Direct Expenditures	39,780	40,517	(737)
Indirect:			
Cost allocation plan	15,216	14,478	738
Total Expenditures	54,996	54,995	1
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 1,900	\$ 1,900	\$ -
State sources	100	100	-
Total Revenues	2,000	2,000	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Travel	1,000	575	425
Miscellaneous	1,000	1,425	(425)
Total Operating Expenditures	2,000	2,000	-
Total Direct Expenditures	2,000	2,000	-
Indirect:			
Cost allocation plan	-	-	-
Total Expenditures	2,000	2,000	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 164,637	\$ 164,632	\$ (5)
State sources	60,975	60,975	-
Donations and contributions	510	14,673	14,163
Total Revenues	226,122	240,280	14,158
Expenditures:			
Direct:			
Operating Expenditures:			
Contract Services	226,122	240,280	(14,158)
Total Operating Expenditures	226,122	240,280	(14,158)
Total Direct Expenditures	226,122	240,280	(14,158)
Total Expenditures	226,122	240,280	(14,158)
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

ADRC

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
State sources	\$ 37,000	\$ 36,999	\$ (1)
Total Revenues	37,000	36,999	(1)
Expenditures:			
Direct:			
Personnel Services:			
Salaries	15,711	15,593	118
Fringe benefits	7,135	7,220	(85)
Total Personnel Services	22,846	22,813	33
Operating Expenditures:			
Travel	1,040	939	101
Miscellaneous	2,683	3,115	(432)
Total Operating Expenditures	3,723	4,054	(331)
Total Direct Expenditures	26,569	26,867	(298)
Indirect:			
Cost allocation plan	10,431	10,132	299
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

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 26,341	\$ 15,290	\$ (11,051)
State sources	4,053	2,352	(1,701)
Local match	10,131	5,881	(4,250)
Total Revenues	40,525	23,523	(17,002)
Expenditures:			
Direct:			
Operating Expenditures:			
Contract Services	40,525	23,523	17,002
Total Operating Expenditures	40,525	23,523	17,002
Total Direct Expenditures	40,525	23,523	17,002
Total Expenditures	40,525	23,523	17,002
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

ALZHEIMER'S ASSOCIATION H2H
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 10,122	\$ 10,122	\$ -
Total Revenues	10,122	10,122	-
Expenditures:			
Direct:			
Personnel Services:			
Salaries	4,779	4,269	510
Fringe benefits	2,170	1,977	193
Total Personnel Services	6,949	6,246	703
Operating Expenditures:			
Travel	-	837	(837)
Total Operating Expenditures	-	837	(837)
Total Direct Expenditures	6,949	7,083	(134)
Indirect:			
Cost allocation plan	3,173	2,774	399
Total Expenditures	10,122	9,857	265
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	265	265
Other Financing Sources (Uses):			
Transfers to other funds	-	(265)	(265)
Total Other Financing Sources (Uses)	-	(265)	(265)
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
State sources	\$ 4,925	\$ 4,925	\$ -
Total Revenues	4,925	4,925	-
Expenditures:			
Direct:			
Operating Expenditures:			
Travel	4,925	5,275	(350)
Total Operating Expenditures	4,925	5,275	(350)
Total Direct Expenditures	4,925	5,275	(350)
Total Expenditures	4,925	5,275	(350)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(350)	(350)
Other Financing Sources (Uses):			
Transfers from other funds	-	350	350
Total Other Financing Sources (Uses)	-	350	350
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 27,638	\$ 27,638	\$ -
Total Revenues	27,638	27,638	-
Expenditures:			
Direct:			
Personnel Services:			
Salaries	4,770	501	4,269
Fringe benefits	2,166	238	1,928
Total Personnel Services	6,936	739	6,197
Operating Expenditures:			
Contract Services	14,713	23,041	(8,328)
Travel	-	50	(50)
Miscellaneous	4,680	1,953	2,727
Total Operating Expenditures	19,393	25,044	(5,651)
Total Direct Expenditures	26,329	25,783	546
Indirect:			
Cost allocation plan	1,309	1,855	(546)
Total Expenditures	27,638	27,638	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 230,120	\$ 94,743	\$ (135,377)
Total Revenues	230,120	94,743	(135,377)
Expenditures:			
Direct:			
Personnel Services:			
Salaries	351	843	(492)
Fringe benefits	159	235	(76)
Total Personnel Services	510	1,078	(568)
Operating Expenditures:			
Contract Services	221,746	87,084	134,662
Travel	-	84	(84)
Supplies and materials	-	26	(26)
Miscellaneous	4,778	110	4,668
Total Operating Expenditures	226,524	87,304	139,220
Total Direct Expenditures	227,034	88,382	138,652
Indirect:			
Cost allocation plan	3,086	6,361	(3,275)
Total Expenditures	230,120	94,743	135,377
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 26,453	\$ 26,454	\$ 1
Total Revenues	26,453	26,454	1
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	2,670	2,670	-
Fringe benefits	1,192	1,192	-
Total Personnel Services	3,862	3,862	-
Operating Expenditures:			
Contract Services	20,214	20,215	(1)
Travel	119	97	22
Miscellaneous	2,197	2,198	(1)
Total Operating Expenditures	22,530	22,510	20
Total Direct Expenditures	26,392	26,372	20
Indirect:			
Cost allocation plan	61	82	(21)
Total Expenditures	26,453	26,454	(1)
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 336,295	\$ 328,487	\$ (7,808)
Total Revenues	336,295	328,487	(7,808)
Expenditures:			
Direct:			
Personnel Services:			
Salaries	23,614	26,463	(2,849)
Fringe benefits	10,725	12,448	(1,723)
Total Personnel Services	34,339	38,911	(4,572)
Operating Expenditures:			
Contract Services	256,439	246,667	9,772
Travel	3,408	1,104	2,304
Supplies and materials	1,750	1,512	238
Miscellaneous	24,150	28,787	-
Total Operating Expenditures	285,747	278,070	7,677
Total Direct Expenditures	320,086	316,981	3,105
Indirect:			
Cost allocation plan	16,209	11,506	4,703
Total Expenditures	336,295	328,487	7,808
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 375,079	\$ 318,326	\$ (56,753)
Total Revenues	375,079	318,326	(56,753)
Expenditures:			
Direct:			
Personnel Services:			
Salaries	31,888	27,367	4,521
Fringe benefits	14,483	14,196	287
Total Personnel Services	46,371	41,563	4,808
Operating Expenditures:			
Contract Services	298,794	249,446	49,348
Travel	3,500	1,024	2,476
Supplies and materials	1,500	1,538	(38)
Miscellaneous	7,300	5,373	1,927
Total Operating Expenditures	311,094	257,381	53,713
Total Direct Expenditures	357,465	298,944	58,521
Indirect:			
Cost allocation plan	17,614	19,382	(1,768)
Total Expenditures	375,079	318,326	56,753
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 85,308	\$ 68,643	\$ (16,665)
Total Revenues	85,308	68,643	(16,665)
Expenditures:			
Direct:			
Personnel Services:			
Salaries	-	4,815	(4,815)
Fringe benefits	-	706	(706)
Total Personnel Services	-	5,521	(5,521)
Operating Expenditures:			
Contract Services	81,751	61,221	20,530
Travel	-	56	(56)
Miscellaneous	-	315	(315)
Total Operating Expenditures	81,751	61,592	20,159
Total Direct Expenditures	81,751	67,113	14,638
Indirect:			
Cost allocation plan	3,557	1,530	2,027
Total Expenditures	85,308	68,643	16,665
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 289,233	\$ 172,682	\$ (116,551)
Total Revenues	289,233	172,682	(116,551)
Expenditures:			
Direct:			
Personnel Services:			
Salaries	13,152	16,752	(3,600)
Fringe benefits	3,853	8,605	(4,752)
Total Personnel Services	17,005	25,357	(8,352)
Operating Expenditures:			
Contract Services	225,993	115,153	110,840
Travel	1,700	1,045	655
Supplies and materials	585	712	(127)
Miscellaneous	30,864	16,928	13,936
Total Operating Expenditures	259,142	133,838	125,304
Total Direct Expenditures	276,147	159,195	116,952
Indirect:			
Cost allocation plan	13,086	13,487	(401)
Total Expenditures	289,233	172,682	116,551
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 18,604	\$ 4,836	\$ (13,768)
Total Revenues	18,604	4,836	(13,768)
Expenditures:			
Direct:			
Personnel Services:			
Salaries	4,649	1,390	3,259
Fringe benefits	3,209	667	2,542
Total Personnel Services	7,858	2,057	5,801
Operating Expenditures:			
Contract Services	8,164	-	8,164
Travel	-	139	(139)
Supplies and materials	-	33	(33)
Miscellaneous	-	120	(120)
Total Operating Expenditures	8,164	292	7,872
Total Direct Expenditures	16,022	2,349	13,673
Indirect:			
Cost allocation plan	2,582	2,487	95
Total Expenditures	18,604	4,836	13,768
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 491	\$ 2,401	\$ 1,910
Total Revenues	491	2,401	1,910
Expenditures:			
Direct:			
Personnel Services:			
Salaries	-	458	(458)
Fringe benefits	-	99	(99)
Total Personnel Services	-	557	(557)
Operating Expenditures:			
Travel	-	183	(183)
Supplies and materials	-	27	(27)
Miscellaneous	-	142	(142)
Total Operating Expenditures	-	352	(352)
Total Direct Expenditures	-	909	(909)
Indirect:			
Cost allocation plan	491	1,492	(1,001)
Total Expenditures	491	2,401	(1,910)
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 63,295	\$ 63,289	\$ (6)
Total Revenues	63,295	63,289	(6)
Expenditures:			
Direct:			
Personnel Services:			
Salaries	8,280	8,280	-
Fringe benefits	3,077	3,076	1
Total Personnel Services	11,357	11,356	1
Operating Expenditures:			
Contract Services	47,437	47,435	2
Supplies and materials	767	766	1
Travel	185	185	-
Miscellaneous	3,549	3,547	2
Total Operating Expenditures	51,938	51,933	5
Total Direct Expenditures	63,295	63,289	6
Indirect:			
Cost allocation plan	-	-	-
Total Expenditures	63,295	63,289	6
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Budget	Actual	Positive / (Negative)
Revenues:			
Federal sources	\$ 490,473	\$ 391,159	\$ (99,314)
State sources	79,327	4,657	(74,670)
Total Revenues	569,800	395,816	(173,984)
Expenditures:			
Direct:			
Personnel Services:			
Salaries	1,828	1,619	209
Fringe benefits	830	750	80
Total Personnel Services	2,658	2,369	289
Operating Expenditures:			
Contract Services	550,473	378,331	172,142
Travel	400	72	328
Miscellaneous	67	-	67
Total Operating Expenditures	550,940	378,403	172,537
Total Direct Expenditures	553,598	380,772	172,826
Indirect:			
Cost allocation plan	1,214	1,052	162
Total Expenditures	554,812	381,824	172,988
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,988	13,992	(996)
Other Financing Sources (Uses):			
Transfers to other funds	(14,988)	(13,992)	996
Total Other Financing Sources (Uses)	(14,988)	(13,992)	996
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

DOT JOBS ACCESS REVERSE COMMUTE
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Budget	Actual	Positive / (Negative)
Revenues:			
Federal sources	\$ 126,442	\$ 89,081	\$ (37,361)
State sources	15,805	11,135	(4,670)
Total Revenues	142,247	100,216	(42,031)
Expenditures:			
Direct:			
Personnel Services:			
Salaries	49,199	49,004	195
Fringe benefits	22,344	22,692	(348)
Total Personnel Services	71,543	71,696	(153)
Operating Expenditures:			
Travel	5,266	3,589	1,677
Supplies and materials	671	-	671
Professional Fees	5,000	2,691	2,309
Miscellaneous	42,908	1,533	41,375
Total Operating Expenditures	53,845	7,813	46,032
Total Direct Expenditures	125,388	79,509	45,879
Indirect:			
Cost allocation plan	32,664	31,842	822
Total Expenditures	158,052	111,351	46,701
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,805)	(11,135)	4,670
Other Financing Sources (Uses):			
Transfers from other funds	15,805	11,135	(4,670)
Total Other Financing Sources (Uses)	15,805	11,135	(4,670)
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Budget	Actual	Positive / (Negative)
Revenues:			
State sources	\$ 4,091	\$ 4,091	\$ -
Total Revenues	4,091	4,091	-
Expenditures:			
Direct:			
Personnel Services:			
Salaries	1,616	1,616	-
Fringe benefits	734	748	(14)
Total Personnel Services	2,350	2,364	(14)
Operating Expenditures:			
Travel	304	458	(154)
Miscellaneous	364	493	(129)
Total Operating Expenditures	668	951	(283)
Total Direct Expenditures	3,018	3,315	(297)
Indirect:			
Cost allocation plan	1,073	1,050	23
Total Expenditures	4,091	4,365	(274)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(274)	(274)
Other Financing Sources (Uses):			
Transfers from other funds	-	274	274
Total Other Financing Sources (Uses)	-	274	274
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Budget	Actual	Positive / (Negative)
Revenues:			
State sources	\$ 194,595	\$ 194,595	\$ -
Total Revenues	194,595	194,595	-
Expenditures:			
Direct:			
Personnel Services:			
Salaries	96,232	97,968	(1,736)
Fringe benefits	43,705	45,365	(1,660)
Total Personnel Services	139,937	143,333	(3,396)
Operating Expenditures:			
Travel	6,257	3,309	2,948
Supplies and materials	20	18	2
Miscellaneous	6,112	7,555	(1,443)
Total Operating Expenditures	12,389	10,882	1,507
Total Direct Expenditures	152,326	154,215	(1,889)
Indirect:			
Cost allocation plan	63,891	63,658	233
Total Expenditures	216,217	217,873	(1,656)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,622)	(23,278)	(1,656)
Other Financing Sources (Uses):			
Transfers from other funds	21,622	23,278	1,656
Total Other Financing Sources (Uses)	21,622	23,278	1,656
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Budget	Actual	Positive / (Negative)
Revenues:			
Federal sources	\$ 249,152	\$ 194,703	\$ (54,449)
State sources	43,809	34,168	(9,641)
Local sources	18,480	14,508	(3,972)
Total Revenues	311,441	243,379	(68,062)
Expenditures:			
Direct:			
Operating Expenditures:			
Miscellaneous	311,441	243,379	68,062
Total Operating Expenditures	311,441	243,379	68,062
Total Direct Expenditures	311,441	243,379	68,062
Total Expenditures	311,441	243,379	68,062
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

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RIVER VALLEY REGIONAL COMMISSION

COMBINING STATEMENT OF NET POSITION
NONMAJOR PROPRIETARY FUNDS
JUNE 30, 2013

	Rural Development Loan Fund	Industrial Development Grant	Area Development Corporation	Rental	Total
ASSETS					
Current Assets					
Cash and cash equivalents	\$ -	\$ -	\$ 11,394	\$ -	\$ 11,394
Restricted cash	148,621	93,171	-	-	241,792
Interest receivable	-	917	-	-	917
Due from other funds	-	-	-	25,082	25,082
Prepaid items	-	-	364	2,605	2,969
Real estate held for sale	-	-	92,033	-	92,033
Total Current Assets	148,621	94,088	103,791	27,687	374,187
Long-term Assets					
Capital assets not being depreciated					
Land	-	-	-	7,250	7,250
Capital assets					
Depreciable, net	-	-	-	51,851	51,851
Total Long-term Assets	-	-	-	59,101	59,101
Total Assets	148,621	94,088	103,791	86,788	433,288
LIABILITIES					
Current Liabilities					
Compensated absences payable	-	-	110	-	110
Due to other funds	-	-	18,033	-	18,033
Total Current Liabilities	-	-	18,143	-	18,143
Total Liabilities	-	-	18,143	-	18,143
NET POSITION					
Net investment in capital assets	-	-	-	59,101	59,101
Restricted					
Loans	148,621	94,088	-	-	242,709
Unrestricted	-	-	85,648	27,687	113,335
Total Net Position	\$ 148,621	\$ 94,088	\$ 85,648	\$ 86,788	\$415,145

RIVER VALLEY REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
NONMAJOR PROPRIETARY FUNDS
JUNE 30, 2013

	Rural Development Loan Fund	Industrial Development Grant	Area Development Corporation	Rental	Total
Operating Revenues:					
Interest from loans	\$ -	\$ 395	\$ -	\$ -	\$ 395
Charges for services	-	-	336	26,400	26,736
Total Operating Revenues	-	395	336	26,400	27,131
Operating Expenses:					
Salaries	-	-	2,016	-	2,016
Fringe benefits	-	-	934	-	934
Computer charges	-	-	875	-	875
Depreciation	-	-	-	5,871	5,871
Repairs & Maintenance	-	-	-	478	478
Insurance and bonding	-	-	-	2,375	2,375
Publications and printing	-	-	253	-	253
Indirect costs	-	-	1,310	-	1,310
Total Operating Expenses	-	-	5,388	8,724	14,112
Operating income (loss)	-	395	(5,052)	17,676	13,019
Nonoperating revenues (expenses)					
Interest income	-	84	15	-	99
Loss of sale of fixed asset	-	-	(1,645)	-	(1,645)
Total nonoperating revenues (expenses)	-	84	(1,630)	-	(1,546)
Income (loss) before transfers	-	479	(6,682)	17,676	11,473
Transfers out	-	-	-	(17,676)	(17,676)
Change in net position	-	479	(6,682)	-	(6,203)
Net Position - Beginning of Year	148,621	93,609	92,330	86,788	421,348
Net Position - End of Year	\$ 148,621	\$ 94,088	\$ 85,648	\$ 86,788	\$ 415,145

RIVER VALLEY REGIONAL COMMISSION

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
JUNE 30, 2013

	Rural Development Loan Fund	Industrial Development Grant	Area Development Corporation	Rental	Total
<u>Cash Flow from Operating Activities:</u>					
Cash received from customers	\$ -	\$ 750	\$ 14,344	\$ 21,280	\$ 36,374
Cash paid to suppliers	-	-	(18,895)	(3,604)	(22,499)
Cash paid to employees	-	-	(2,867)	-	(2,867)
Net Cash Provided by (Used for) Operating Activities	-	750	(7,418)	17,676	11,008
<u>Cash Flows from Non-Capital Financing Activities:</u>					
Transfer out	-	-	-	(17,676)	(17,676)
Net Cash Provided by (Used for) Non-Capital Financing Activities	-	-	-	(17,676)	(17,676)
<u>Cash flows from Capital and Related Financing Activities:</u>					
Purchase of capital assets	-	-	(1,645)	-	(1,645)
Net Cash Provided by (Used for) Capital and Related Financing Activities	-	-	(1,645)	-	(1,645)
<u>Cash Flows from Investing Activities:</u>					
Interest income	-	84	15	-	99
Net Cash Provided by (Used for) Investing Activities	-	84	15	-	99
Net Increase (Decrease) in Cash and Equivalents	-	834	(9,048)	-	(8,214)
Cash and Cash Equivalents - Beginning of Year	148,621	92,337	20,442	-	261,400
Cash and Cash Equivalents - End of Year	\$ 148,621	\$ 93,171	\$ 11,394	\$ -	\$253,186

RIVER VALLEY REGIONAL COMMISSION

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
JUNE 30, 2013

(CONTINUED)

	Rural Development Loan Fund	Industrial Development Grant	Area Development Corporation	Rental	Total
Reconciliation of Net Operating					
<u>Income to Net Cash</u>					
<u>Provided by Operating Activities:</u>					
Net Operating Income (Loss)	\$ -	\$ 395	\$ (5,052)	\$ 17,676	\$ 13,019
Depreciation expense	-	-	-	5,871	5,871
Changes in Assets and Liabilities:					
(Increase) decrease in due from other funds	-	-	14,146	(5,120)	9,026
(Increase) decrease in interest receivable	-	355	-	-	355
(Increase) decrease in prepaid items	-	-	(79)	(751)	(830)
Increase (decrease) in compensated absences	-	-	83	-	83
Increase (decrease) in deferred revenue	-	-	(138)	-	(138)
Increase (decrease) in due to other funds	-	-	(16,378)	-	(16,378)
Total Adjustments	-	355	(2,366)	-	(2,011)
Net Cash Provided by Operating Activities	\$ -	\$ 750	\$ (7,418)	\$ 17,676	\$ 11,008

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II. SUPPLEMENTAL SCHEDULES

RIVER VALLEY REGIONAL COMMISSION

SCHEDULE TO COMPUTE FRINGE BENEFITS RATE
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Fringe Benefits:

Payroll taxes	\$ 90,757
Group insurance	205,128
Retirement	109,683
Compensated Absences	<u>255,623</u>
Total Fringe Benefits	<u>661,191</u>

Basis:

Indirect salaries	323,627
Direct salaries	<u>1,104,254</u>
Total Basis	<u>\$ 1,427,881</u>

Ratio:

Fringe Benefits/Basis	<u>46.31%</u>
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RIVER VALLEY REGIONAL COMMISSION

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

Indirect Costs:

Indirect salaries	\$ 323,627
Fringe benefits	149,858
	<hr/>
Subtotal	473,485
	<hr/>
Advertising	355
Computer charges	35,332
Depreciation	17,585
Equipment/furnishings	600
Insurance and bonding	21,427
Membership and subscriptions	9,982
Miscellaneous	21
Office repairs and maintenance	32,889
Other public meetings	345
Professional fees	20,406
Postage and freight	11,077
Publications and printing	1,660
Rentals - real estate	405
Rentals - other	295
Supplies and materials	16,054
Telecommunications	26,995
Training and education	5,796
Travel	17,493
Utilities	25,331
	<hr/>
Total Indirect Costs	\$ 717,533
	<hr/> <hr/>
Direct salary costs	\$ 1,104,254
Fringe benefits	511,333
	<hr/>
Total Basis	\$ 1,615,587
	<hr/> <hr/>
<u>Ratio:</u>	
Indirect-Costs/Basis	44.41%
	<hr/> <hr/>

RIVER VALLEY REGIONAL COMMISSION

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

State Program Name	Contract Number	Federal Revenue Received	State Revenue Received	Local Revenue	Total Expenditures	Due (To)/From State
Title III-E	42700-373-0000012668	\$ 206,468	\$ 31,938	\$ 11,156	\$ 275,839	\$ 7,876
Title III-B	42700-373-0000012668	620,276	30,277	107,679	803,015	5,309
Title III-C1	42700-373-0000012668	389,182	22,893	192,620	604,695	2,774
Title III-C2	42700-373-0000012668	411,179	24,187	97,634	533,000	4,493
Title VII LTCO	42700-373-0000012668	23,342	1,373	2,746	27,461	220
LTCO St Supplement	42700-373-0000012668	-	55,773	-	55,773	8,401
Community Care	42700-373-0000012668	418,546	418,545	-	837,091	58,336
Alzheimer's	42700-373-0000012668	-	131,359	529	131,888	15,273
Title III-D	42700-373-0000012668	34,349	2,021	-	40,411	446
Income Tax Check Off	42700-373-0000012668	-	5,342	13	5,355	885
Community Based Services	42700-373-0000012668	-	795,032	15,869	810,901	159,646
Title IV Systems Integration	42700-373-0000012668	1,900	100	-	2,000	78
Nutrition Services (NSIP)	42700-373-0000012668	164,632	60,975	14,673	240,280	10,412
ADRC	42700-373-0000012668	-	36,999	-	36,999	5,619
Title IV Caregiver	42700-373-0000012668	15,290	2,352	5,881	23,523	500
GA DHS Mini Grants		-	4,925	-	5,275	-
DHS Transportation	42700-362-0000013150	391,159	4,657	-	381,824	-
Jobs Access Reverse Commute	GA-37-0023	89,081	11,135	-	111,351	1,966
DNR Historic Preservation		-	4,091	-	4,365	-
Dept of Community Affairs		-	194,595	-	217,873	48,649
DOT Capital Projects		194,703	34,168	14,508	243,379	-
TOTAL		\$ 2,960,107	\$ 1,872,737	\$ 463,308	\$ 5,392,298	\$ 330,883

RIVER VALLEY REGIONAL COMMISSION

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

<u>City/County Government</u>	<u>Amount Due 6/30/12 Over/Under</u>	<u>FY 13 Assessment Billed</u>	<u>FY 13 Assessment Collections</u>	<u>Amount Due 6/30/13 Over (Under)</u>
Crisp County	\$ -	\$ 11,706	\$ 11,706	\$ -
City of Arabi	-	586	586	-
City of Cordele	-	11,147	11,147	-
Dooly County	1	5,743	5,744	-
City of Byromville	964	546	1,510	-
City of Dooling	-	154	154	-
City of Lilly	-	213	213	-
City of Pinehurst	-	455	455	-
City of Unadilla	-	3,796	3,796	-
City of Vienna	-	4,011	4,011	-
Macon County	278	8,005	8,283	-
City of Ideal	-	499	499	-
City of Marshallville	362	1,448	2,172	(362)
City of Montezuma	-	3,460	3,460	-
City of Oglethorpe	-	1,328	1,328	-
Marion County	-	6,569	6,569	-
City of Buena Vista	-	2,173	2,173	-
Schley County	-	3,198	3,198	-
City of Ellaville	-	1,812	1,812	-
Sumter County	-	14,143	14,143	-
City of Americus	-	17,041	17,041	-
City of Andersonville	-	255	255	-
City of Desoto	-	195	195	-
City of Leslie	-	409	409	-
City of Plains	-	776	776	-
Taylor County	-	5,848	5,848	-
City of Butler	-	1,972	1,972	-
City of Reynolds	-	1,086	1,086	-
Webster County	-	2,799	2,799	-
Chattahoochee County	-	11,267	11,267	-
Clay County	-	1,973	1,973	-
City of Bluffton	-	103	103	-
City of Fort Gaines	-	1,107	1,107	-
Harris County	-	28,524	28,524	-
City of Hamilton	-	1,016	1,016	-
City of Pine Mountain	-	1,304	1,304	-

SCHEDULE #4

RIVER VALLEY REGIONAL COMMISSION

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

<u>City/County Government</u>	<u>Amount Due 6/30/12 Over/Under</u>	<u>FY 13 Assessment Billed</u>	<u>FY 13 Assessment Collections</u>	<u>Amount Due 6/30/13 Over (Under)</u>
City of Shiloh	-	445	445	-
City of Waverly Hall	-	735	735	-
Muscogee County	-	189,885	189,885	-
Quitman County	-	2,513	2,513	-
Randolph County	-	2,763	2,763	-
City of Cuthbert	-	3,873	3,873	-
City of Shellman	-	1,083	1,083	-
Stewart County	-	1,844	1,844	-
City of Lumpkin	-	2,741	2,741	-
City of Richland	-	1,473	1,473	-
Talbot County	-	5,205	5,205	-
City of Geneva	-	105	105	-
City of Junction City	-	177	177	-
City of Talbotton	243	970	1,218	(5)
City of Woodland	-	408	204	204
Total	\$ 1,848	\$ 370,887	\$ 372,898	\$ (163)



III. SINGLE AUDIT SECTION

RIVER VALLEY REGIONAL COMMISSION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Federal/Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Federal Expenditures
U.S. Department of Health and Human Services			
Passed through Georgia Department of Human Services			
Division of Aging Services			
Special Programs for Aging - Title III, Part B	42700-373-0000012668	93.044 *	\$ 620,277
Special Programs for Aging - Title III, Part C(1)	42700-373-0000012668	93.045	389,182
Special Programs for Aging - Title III, Part C(2)	42700-373-0000012668	93.045	411,179
Nutrition Services Incentive Program	42700-373-0000012668	93.053	<u>164,632</u>
Subtotal Aging Cluster Programs 93.044, 93.045 and 93.053			<u>1,585,270</u>
Special Programs for Aging - Title IV	42700-373-0000012668	93.048 *	11,400
Special Programs for Aging - Title IV	42700-373-0000017082	93.048 *	<u>15,290</u>
Subtotal CFDA 93.048			<u>26,690</u>
Money Follows the Person Program	42700-373-0000012668	93.791	112,491
Special Programs for Aging - Community Care	42700-373-0000012668	93.778	418,545
Special Programs for Aging - Title III, Part D	42700-373-0000012668	93.043	34,349
Special Programs for Aging - Title III, Part E	42700-373-0000012668	93.052	206,468
Special Programs for Aging - Title VII	42700-373-0000012668	93.041	23,342
Special Services for the Aging - SSBG	42700-373-0000012668	93.667 *	179,066
Special Services for the Aging - CMS Research	42700-373-0000012668	93.779	54,995
Title IV - CDSME Programs	42700-373-0000012668	93.734	<u>13,598</u>
Subtotal			<u>1,042,854</u>
Total Passed through GA State Dept of Health and Human Services			<u>2,654,814</u>
Passed through Georgia Department of Human Services			
Office of Facilities and Support Services			
Special Programs for the Aging-Title III, Part B	42700-362-0000013150	93.044 *	6,374
Temporary Assistance for Needy Families	42700-362-0000013150	93.558	97,060
Social Services Block Grant	42700-362-0000013150	93.667 *	154,495
Capital Assistance Program	42700-362-0000013150	20.513	118,066
Job Access Reverse Commute	42700-362-0000013150	20.516	4,998
DOT FTA New Freedom Program	42700-362-0000013150	20.521	<u>10,166</u>
Total Passed through Office of Facilities and Support Services			<u>391,159</u>
Passed through Alzheimer's Association, Georgia Chapter			
Special Programs for Aging - Title IV	N/A	93.048 *	<u>10,122</u>
Total Pass-through Programs			<u>3,056,095</u>
Total U.S. Department of Health and Human Resources			<u>3,056,095</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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(CONTINUED)

Federal/Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Federal Expenditures
<u>U.S. Small Business Administration</u>			
Direct Programs			
Congressional Earmark Grant	SBAHQ-09-I-0015	59.000	\$ 4,902
Total Direct Programs			<u>4,902</u>
Total U.S. Small Business Administration			<u>4,902</u>
<u>U.S. Department of Agriculture</u>			
Direct Programs			
Rural Development RBOG	N/A	10.773	<u>22,099</u>
Total Direct Programs			<u>22,099</u>
Total U.S. Department of Agriculture			<u>22,099</u>
<u>U.S. Department of Transportation</u>			
Pass-through programs:			
Transit Study	GA-03-0089	20.505	51,714
Transit Study	GA-04-X013	20.505	<u>142,989</u>
Subtotal for CFDA 20.505			<u>194,703</u>
Highway Planning and Construction	0010949	20.205	138,757
Job Access Reverse Commute	GA-37-0023	20.516	<u>89,081</u>
Subtotal			<u>227,838</u>
Total Pass-through programs			<u>422,541</u>
Total U.S. Department of Transportation			<u>422,541</u>
<u>U.S. Department of Commerce</u>			
Direct Programs			
EDA Funding	048306736	11.302	28,274
EDA Funding	048306332	11.302	<u>31,691</u>
Total Direct Programs			<u>59,965</u>
Total U.S. Department of Commerce			<u>59,965</u>
<u>U.S. Environmental Protection Agency</u>			
Passed through Georgia Dept. of Natural Resources, EPD			
Nonpoint Source Implementation Section 319(h)	751-130088	66.460	68,082
Nonpoint Source Implementation Section 319(h)	751-130087	66.460	<u>10,669</u>
Total Passed Through Georgia Dept. of Natural Resources			<u>78,751</u>
Total U.S. Environmental Protection Agency			<u>78,751</u>

See accompanying notes to schedule of expenditures of federal awards

RIVER VALLEY REGIONAL COMMISSION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(CONTINUED)

Federal/Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Federal Expenditures
<u>U.S. Department of Labor</u>			
Passed through GA Governor's Office of Workforce Dvlpmnt			
WIA Adult	10-11-11-08-015	17.258	\$ 26,454
WIA Adult	11-12-11-08-015	17.258	328,487
WIA Adult	11-12-12-08-015	17.258	27,638
WIA Adult	11-12-13-08-015	17.258	94,743
WIA Youth	15-11-11-08-015	17.259	318,326
WIA Youth	15-12-11-08-015	17.259	68,643
WIA Dislocated Worker	30-11-11-08-015	17.278	63,289
WIA Dislocated Worker	31-12-11-08-015	17.278	172,682
WIA Dislocated Worker	31-12-12-08-015	17.278	4,836
WIA Dislocated Worker	31-12-13-08-015	17.278	2,401
Subtotal WIA Cluster Programs			<u>1,107,499</u>
Total Pass-through Programs			<u>1,107,499</u>
Total U.S. Department of Labor			<u>1,107,499</u>
Total Expenditures of Federal Awards-Special Revenue Funds			<u>4,751,852</u>
<u>Economic Development Administration</u>			
Direct Programs			
Revolving Loan	04-19-20377-C	11.307	<u>695,445</u>
Total Direct Programs			<u>695,445</u>
Total Economic Development Administration			<u>695,445</u>
<u>U.S. Department of Agriculture</u>			
Direct Programs			
Rural Development Loan Fund	N/A	10.854	148,620
Intermediary Relending Program	11-023-0581584772	10.767	<u>988,233</u>
Total Direct Programs			<u>1,136,853</u>
Total U.S. Department of Agriculture			<u>1,136,853</u>
Total Expenditures of Federal Awards			<u>\$ 6,584,150</u>

See accompanying notes to schedule of expenditures of federal awards

RIVER VALLEY REGIONAL COMMISSION

SUPPLEMENTAL SCHEDULE TO THE
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

U.S. Department of Health and Human Services

Passed through Georgia Department of Human Services

Division of Aging Services

Special Programs for Aging - Title III, Part B	42700-373-0000012668	93.044	\$ 620,277
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Passed through Georgia Department of Human Services

Office of Facilities and Support Services

Special Programs for the Aging-Title III, Part B	42700-362-0000013150	93.044	<u>6,374</u>
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Subtotal for CFDA 93.044

\$ 626,651

U.S. Department of Health and Human Services

Passed through Georgia Department of Human Services

Division of Aging Services

Special Services for the Aging - SSBG	42700-373-0000012668	93.667	\$ 179,066
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Passed through Georgia Department of Human Services

Office of Facilities and Support Services

Social Services Block Grant	42700-362-0000013150	93.667	<u>154,495</u>
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Subtotal for CFDA 93.667

\$ 333,561

U.S. Department of Health and Human Services

Passed through Georgia Department of Human Services

Division of Aging Services

Special Programs for Aging - Title IV	42700-373-0000012668	93.048	\$ 11,400
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Special Programs for Aging - Title IV	42700-373-0000017082	93.048	15,290
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Passed through Alzheimer's Association, Georgia Chapter

Special Programs for Aging - Title IV	N/A	93.048	<u>10,122</u>
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Subtotal for CFDA 93.048

\$ 36,812

See accompanying notes to schedule of expenditures of federal awards

RIVER VALLEY REGIONAL COMMISSION

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of River Valley Regional Commission under programs of the federal government for the fiscal year ended June 30, 2013. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-profit Organizations*. Because the schedule presents only a selected portion of the operations of River Valley Regional Commission, it is not intended to and does not present the financial position, changes in net assets 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 OMB Circular A-87, *Cost Principles for States, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

NOTE 3 – SUBRECIPIENTS

The River Valley Regional Commission provided the following amounts to sub-recipients of major programs as follows:

U.S. Department of Health and Human Services	
Title III-B	\$ 430,324
Title III-C(1)	389,182
Title III-C(2)	411,179
Nutrition Services Incentive Program	164,632
Title XX-SSBG	<u>120,827</u>
Total amount provided to sub-recipients	<u>\$ 1,516,144</u>

RIVER VALLEY REGIONAL COMMISSION

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

FEDERAL AWARD FINDINGS

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

NONE REPORTED

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Truman W. Clifton (1902-1989)

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

To the Council
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, 2013, 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 5, 2013.

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.

Clifton, Lippford, Hardison & Parker, LLC

Macon, Georgia
November 5, 2013



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

To the Council
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 Circular A-133 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, 2013. 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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about 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's, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Report on Internal Control Over Compliance

Management of 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 OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of River Valley Regional Commission as of and for the fiscal year ended June 30, 2013, and have issued our report thereon dated November 5, 2013, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Clifton, Lippard, Hardison & Parker, LLC

Macon, Georgia
November 5, 2013

RIVER VALLEY REGIONAL COMMISSION

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

Section I – Summary of Auditor’s Results

Financial Statements

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

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None Reported
Type of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133?	No

Identification of Major Programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
93.044	Department of Health and Human Services – Title III, Part B
93.045	Department of Health and Human Services – Title III, Part C(1)
93.045	Department of Health and Human Services – Title III, Part C(2)
93.053	Department of Health and Human Services – Food Distribution
93.667	Department of Health and Human Services – Title XX

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

Section II – Financial Statement Findings

No Financial Statement Findings were reported.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

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