



ANNUAL FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2016**

**RIVER VALLEY
REGIONAL COMMISSION
COLUMBUS, GEORGIA
INDEPENDENT AUDITOR'S REPORT
AND FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2016**

RIVER VALLEY REGIONAL COMMISSION
FINANCIAL STATEMENTS

TABLE OF CONTENTS
JUNE 30, 2016

I. FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT 1-3

MANAGEMENT'S DISCUSSION AND ANALYSIS..... 4-11

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statements
Statement of Net Position 12-13
Statement of Activities 14-15

Fund Financial Statements
Balance Sheet – Governmental Funds 16
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position 17
Statement of Revenues, Expenditures and Changes in
Fund Balances – Governmental Funds 18-19
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities 20
Statement of Revenues, Expenditures and Changes in
Fund Balances – Budget and Actual – General Fund and
Major Special Revenue Funds 21-24
Statement of Net Position – Proprietary Funds 25-26
Statement of Revenues, Expenses and Changes in Fund Net
Position – Proprietary Funds 27-28
Statement of Cash Flows – Proprietary Funds 29-31

Notes to the Financial Statements 32-48

SUPPLEMENTARY INFORMATION

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES:

Combining Balance Sheet – Nonmajor Governmental Funds 49-58
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances – Nonmajor Governmental Funds 59-66

RIVER VALLEY REGIONAL COMMISSION
FINANCIAL STATEMENTS

TABLE OF CONTENTS
JUNE 30, 2016
(CONTINUED)

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

EDA FY 2013	67
EDA FY 16-19	68
EPD 319(H) Kinchafoonee.....	69
DOT Public Transit.....	70
DOT Bicycle and Pedestrian	71
HSIP DOT Bicycle and Pedestrian.....	72
HSIP DOT Teens in the Driver's Seat	73
HSIP DOT Safe Routes to School.....	74
DOT Transportation Investment Act Support.....	75
Title III-E	76
Title III-B	77
Title III-C1.....	78
Title III-C2.....	79
LTCO State Supplement.....	80
Title VII-2 LTCO	81
Alzheimer's	82
SSBG	83
Money Follows the Person	84
Title III-D	85
Income Tax Check Off.....	86
Title IV GA Cares SMP.....	87
CMS Research.....	88
AOA Nutri-Services (NSIP)	89
Title IV ADRC-BIP	90
ADRC	91
CDSME	92
MIPPA	93
Matter of Balance.....	94
DHS Dealing with Dementia	95
WIOA Adult	96
WIOA Adult	97
WIOA Adult	98
WIOA Rapid Response.....	99
WIOA Youth.....	100
WIOA Youth.....	101
WIOA Incentive.....	102
WIOA Incentive.....	103
WIOA Dislocated Worker	104
WIOA Dislocated Worker	105
WIOA Dislocated Worker	106
WIOA Dislocated Worker	107
DOT Jobs Access Reverse Commute.....	108
DNR Historic Preservation	109
Department of Community Affairs.....	110

RIVER VALLEY REGIONAL COMMISSION
FINANCIAL STATEMENTS

TABLE OF CONTENTS
JUNE 30, 2016
(CONTINUED)

Combining Statement of Net Position – Nonmajor Proprietary Funds 111

Combining Statement of Revenues, Expenses and
Changes in Fund Net Position – Nonmajor Proprietary Funds 112

Combining Statement of Cash Flows – Nonmajor Proprietary Funds 113-114

II. SUPPLEMENTAL SCHEDULES

1 Schedule to Compute Fringe Benefits Rate 115

2 Schedule to Compute Indirect Cost Rate 116

3 Schedule of State Contractual Assistance 117

4 Schedule of City/County Assessments 118-119

III. SINGLE AUDIT SECTION

Schedule of Expenditures of Federal Awards 120-122

Supplemental Schedule to the Schedule of Expenditures of Federal Rewards 123

Notes to the Schedule of Expenditures of Federal Awards 124

Summary Schedule of Prior Audit Findings and Questioned Costs 125

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* 126-127

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 the Uniform Guidance 128-130

Schedule of Findings and Questioned Costs 131

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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, 2016, 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, 2016, and the respective changes in financial position and, where applicable, cash flows, and the respective budgetary comparison for the General Fund and the Major Special Revenue Funds thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 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 schedules, the supplemental schedules, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

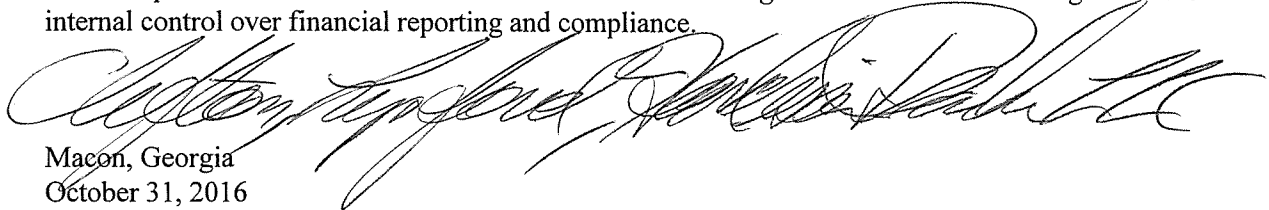
The combining and individual nonmajor fund financial statements and schedules, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.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

The supplemental schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2016, 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.

Macon, Georgia
October 31, 2016

A large, stylized handwritten signature in black ink, likely belonging to the auditor, is written over the printed text of the signature block.

MANAGEMENT'S DISCUSSION & ANALYSIS

RIVER VALLEY REGIONAL COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016

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, 2016. 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, 2016:

- The total assets of the RVRC were \$5,320,554. Of this amount, \$575,476 are invested in capital assets, net of depreciation and related debt. Property at 1428 Second Avenue with a book value of \$128,876 was sold during the year.
- The total liabilities for the RVRC were \$2,505,966. Total noncurrent liabilities were \$1,436,219. \$150,000 of proceeds from the sale of the 1428 Second Avenue property were used to prepay rental payments on the capital lease related to property at 710 and 728 Front Avenue.
- The assets of the RVRC exceeded its liabilities by \$2,814,588. Of this amount, \$1,153,859 is unrestricted and may be used to meet the RVRC's ongoing obligations.
- Total program revenues from governmental activities, provided primarily through federal and state grants, were \$7,529,677.
- Total general revenues from governmental activities were \$499,020 (primarily local government dues), all of which was contributed to the program revenue provided by federal and state grants to fund total governmental activities.
- Total combined revenue for governmental and business-type activities was \$8,117,964.
- Total combined expenses were \$7,976,303 for governmental and business-type activities.
- The net position of the RVRC was \$2,814,588, an increase of \$141,661 from the beginning of the year.
- Excess of actual expenditures over budget in individual budget line items totaled \$72,541 in the General Fund and Major Special Revenue Funds, most of which was offset by actual revenues over budget and/or other expenditures under budget.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the RVRC's basic financial statements. The RVRC's basic financial statements comprise three components. 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the RVRC's finances, in a manner similar to a private-sector business. These statements provide information about the activities of the RC as a whole and present a longer-term view of finances.

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

RIVER VALLEY REGIONAL COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016

(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-type activities consist of revolving loan and relending programs and rental property. These programs are accounted for in proprietary funds. The RVRC has one blended component unit, the River Valley Area Development Corporation. The government-wide financial statements can be found on pages 12 through 15 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, 2016	June 30, 2015	June 30, 2016	June 30, 2015	June 30, 2016	June 30, 2015
Current and Other Assets	\$ 2,063,157	\$ 2,253,234	\$ 1,484,642	\$ 1,644,016	\$ 3,547,799	\$ 3,897,250
Capital Assets-Net	1,290,443	1,013,455	58,079	63,487	1,348,522	1,076,942
Other Noncurrent Assets	-	-	424,233	295,447	424,233	295,447
Total Assets	<u>3,353,600</u>	<u>3,266,689</u>	<u>1,966,954</u>	<u>2,002,950</u>	<u>5,320,554</u>	<u>5,269,639</u>
Current Liabilities	996,045	820,129	73,702	70,934	1,069,747	891,063
Noncurrent Liabilities	777,691	981,355	658,528	724,294	1,436,219	1,705,649
Total Liabilities	<u>1,773,736</u>	<u>1,801,484</u>	<u>732,230</u>	<u>795,228</u>	<u>2,505,966</u>	<u>2,596,712</u>
Net Position:						
Net Investment						
in Capital Assets	517,397	365,896	58,079	63,487	575,476	429,383
Restricted	-	-	1,085,253	1,082,085	1,085,253	1,082,085
Unrestricted	1,062,467	1,099,309	91,392	62,150	1,153,859	1,161,459
Total Net Position	<u>\$ 1,579,864</u>	<u>\$ 1,465,205</u>	<u>\$ 1,234,724</u>	<u>\$ 1,207,722</u>	<u>\$ 2,814,588</u>	<u>\$ 2,672,927</u>

RIVER VALLEY REGIONAL COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016
(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 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015
Program Revenues:						
Charges for Services	\$ 315,454	\$ 367,556	\$ 61,310	\$ 49,065	\$ 376,764	\$ 416,621
Operating Grants/Contributions	7,214,223	7,361,791	-	-	7,214,223	7,361,791
General Revenues:						
Regional Appropriations	381,187	378,061	-	-	381,187	378,061
Interest Revenue	453	1,343	471	1,000	924	2,343
Gain on Sale of Capital Assets	115,208	-	-	-	115,208	-
Miscellaneous Revenue	2,172	11,171	27,486	31,935	29,658	43,106
Total Revenues	<u>8,028,697</u>	<u>8,119,922</u>	<u>89,267</u>	<u>82,000</u>	<u>8,117,964</u>	<u>8,201,922</u>
Program Expenses:						
Aging Services	4,766,041	4,775,271	-	-	4,766,041	4,775,271
Planning & Development	332,720	468,364	-	-	332,720	468,364
Workforce Development	1,105,515	1,135,393	-	-	1,105,515	1,135,393
Transportation	1,125,118	1,076,799	-	-	1,125,118	1,076,799
Revolving Loan Programs	-	-	21,040	5,268	21,040	5,268
Relending Programs	-	-	8,522	6,971	8,522	6,971
Industrial & Area Development	-	-	2,703	2,793	2,703	2,793
Rental Program	-	-	10,160	8,133	10,160	8,133
General Expenses:						
General Government	604,484	574,993	-	-	604,484	574,993
Total Expenses	<u>7,933,878</u>	<u>8,030,820</u>	<u>42,425</u>	<u>23,165</u>	<u>7,976,303</u>	<u>8,053,985</u>
Transfers	19,840	18,267	(19,840)	(18,267)	-	-
Change in Net Position	114,659	107,369	27,002	40,568	141,661	147,937
Net Position - Beginning	1,465,205	1,357,836	1,207,722	1,167,154	2,672,927	2,524,990
Net Position - Ending	<u>\$ 1,579,864</u>	<u>\$ 1,465,205</u>	<u>\$ 1,234,724</u>	<u>\$ 1,207,722</u>	<u>\$ 2,814,588</u>	<u>\$ 2,672,927</u>

Fund Financial Statements

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

RIVER VALLEY REGIONAL COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016
(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 16 through 20 of this report.

Proprietary funds

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

Other proprietary funds include the EDA Revolving Loan Fund, a USDA Relending Program Fund, other small loan funds, the River Valley Area Development Corporation Fund and a Rental Property Fund. The proprietary fund financial statements can be found on pages 25 through 31 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 32.

RIVER VALLEY REGIONAL COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016
(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, 2016, RVRC's assets exceeded liabilities by \$2,814,588. Of this amount, \$575,476 (20%) is invested in capital assets such as land, buildings and equipment. Of the remaining \$2,239,112, \$1,153,859 (41%) is unrestricted and may be used to meet the RVRC's ongoing obligations. \$1,085,253 (39%) is restricted for loans in the proprietary funds.

Change in net position for the year was \$141,661. This increase reflects the amount of revenues over expenses for the RC as a whole. Total revenues were \$8,117,964 and total expenses were \$7,976,303.

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 2016 was \$381,187.

Of the total expenses of \$7,976,303, \$604,484 (8%) were general government expenses. The majority of expenses, \$7,329,394, 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, unassigned fund balance may serve as a useful measure of the Commission's net resources available for spending at the end of the fiscal year. Governmental funds include the General Fund and the Special Revenue Funds.

As of the end of the current fiscal year, the RVRC's governmental funds reported an ending fund balance of \$622,652, a net increase of \$78,232 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.

RIVER VALLEY REGIONAL COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016

(CONTINUED)

Proprietary funds

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

Net position of the proprietary funds (excluding Internal Service Fund) increased by \$27,002 to \$1,234,724 at June 30, 2016. Net position of the Internal Service Fund increased by \$3, leaving a balance of \$980,584 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 individual line item expenditures over budget totaling \$25,276 in fiscal year 2016. However, the overall variance was only \$15,328 as those individual line item expenditures were offset by other expenditures under budget. The Community Care Special Revenue Fund had line item budget variances of \$15,503, all of which was offset by other line items under budget. The Community Based Services Special Revenue Fund, had \$31,762 more expenditures than budgeted in individual line items, but all of that amount was offset by revenues over budget or other expenditures under budget. Detailed budgetary to actual comparisons begin on page 21 of this report.

Capital assets

The RVRC's investment in capital assets for its governmental type activities as of June 30, 2016 amounts to \$1,290,443 (net of accumulated depreciation). Related debt is \$773,046. This investment in capital assets includes land, buildings and improvements, and equipment. Detailed information regarding the capital asset activity for fiscal year 2016 can be found in Note 3 of this report.

Capital assets of the RVRC (Governmental Activities) as of June 30, 2016 were as follows:

	<u>Land</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Total</u>
Capital Asset	\$ 152,808	\$ 1,223,237	\$ 456,014	\$ 1,832,059
Less Accumulated Depreciation	-	(154,671)	(386,945)	(541,616)
Net Capital Assets	<u>\$ 152,808</u>	<u>\$ 1,068,566</u>	<u>\$ 69,069</u>	<u>\$ 1,290,443</u>

The RC owns two additional buildings and the associated land that amount to \$50,829 net value. These buildings are accounted for in the Rental Property Fund and generate approximately \$30,000 in revenue each year. There is no debt associated with either of these buildings.

RIVER VALLEY REGIONAL COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016

(CONTINUED)

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 was \$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.

The Commission has a capital lease payable to the Downtown Development Authority of Columbus, Georgia. This lease is for the acquisition and improvements of property at 1428 Second Avenue, Columbus, Georgia (title conveyed by Warranty Deed from RVRC to Downtown Development Authority of Columbus) and 710 and 728 Front Avenue, Columbus, Georgia, financed by the Downtown Development Authority of Columbus' issuance and sale of its bonds designated as Downtown Development Authority of Columbus, Georgia Revenue Bonds (River Valley Regional Commission Project) Series 2016 in the aggregate principal amount of \$925,000. The lease is effective May 1, 2015 and shall remain in force for twenty years unless the Commission exercises its option to prepay rental payments in whole or in part without penalty. The Commission has a purchase option of \$100 at the end of the lease. Lease payments are interest only for the first twelve months and afterwards include principal and interest at an initial fixed rate of 4.39% per annum for a total payment of \$4884 per month. Beginning on June 1, 2020 and continuing until maturity, the fixed rate of interest shall be the weekly average yield of the 5-year U.S. Government constant maturity treasury security as published in the Federal Reserve Statistical Release H.15 on June 1, 2020 plus 3.05%. The initial bonds mature on May 1, 2025 and will be re-issued at that time for the remaining balance of the lease. Lease payments will be made in monthly installments ending May 1, 2035.

On December 22, 2015, the property at 1428 Second Avenue was sold and \$150,000 of those proceeds were used to prepay rental payments on the lease, reducing the lease liability to \$775,000. The first principal payment of \$1954 was made on June 1, 2016. Interest payments for FY16 totaled \$38,358. The gross amount of assets acquired through this lease includes land valued at \$152,808 and buildings valued at \$947,168.

Detailed information regarding long-term debt activity for fiscal year 2016 can be found in Note 5 of this report.

RIVER VALLEY REGIONAL COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016
(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 2017, resulting in total dues receipts of \$377,661 for the upcoming year.

The approved FY 2017 initial budget as of the date of this report provides for \$7,715,730 in program revenues (including pass-through funds), with \$8,050,177 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. The new physical address of the Columbus Office of the RVRC is 710 Front Avenue, Suite A, Columbus, GA 31901.

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BASIC FINANCIAL STATEMENTS

RIVER VALLEY REGIONAL COMMISSION

STATEMENT OF NET POSITION
JUNE 30, 2016

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 598,597	\$ 1,294,271	\$ 1,892,868
Receivables, net of allowances for uncollectibles			
Accounts receivable	1,883	50	1,933
Notes receivable, current	-	70,740	70,740
Due from other governments	1,411,539	-	1,411,539
Accrued interest	-	8,798	8,798
Internal balances	(17,170)	17,170	-
Prepaid expenses	68,308	1,580	69,888
Total current assets	2,063,157	1,392,609	3,455,766
Noncurrent assets:			
Notes receivable	-	424,233	424,233
Other assets	-	92,033	92,033
Capital assets			
Nondepreciable	152,808	7,250	160,058
Depreciable, net	1,137,635	50,829	1,188,464
Total noncurrent assets	1,290,443	574,345	1,864,788
Total Assets	3,353,600	1,966,954	5,320,554

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

RIVER VALLEY REGIONAL COMMISSION

STATEMENT OF NET POSITION
 JUNE 30, 2016
 (CONTINUED)

	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Current liabilities:			
Accounts payable	793,481	2,990	796,471
Accrued compensation	55,835	-	55,835
Accrued interest	-	4,710	4,710
Current portion of notes payable	29,344	65,766	95,110
Current portion of capital lease payable	24,699	-	24,699
Current portion of compensated absences	74,391	236	74,627
Unearned revenue	18,295	-	18,295
Total current liabilities	<u>996,045</u>	<u>73,702</u>	<u>1,069,747</u>
Noncurrent liabilities:			
Notes payable	29,344	658,528	687,872
Capital lease payable	748,347	-	748,347
Total noncurrent liabilities	<u>777,691</u>	<u>658,528</u>	<u>1,436,219</u>
 Total liabilities	 <u>1,773,736</u>	 <u>732,230</u>	 <u>2,505,966</u>
 NET POSITION			
Net investment in capital assets	517,397	58,079	575,476
Restricted:			
Loans	-	1,085,253	1,085,253
Unrestricted	1,062,467	91,392	1,153,859
 Total Net Position	 <u>\$ 1,579,864</u>	 <u>\$ 1,234,724</u>	 <u>\$ 2,814,588</u>

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, 2016

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
Primary Government:			
Governmental Activities			
General government	\$ 604,484	\$ 315,454	\$ -
Aging services	4,766,041	-	4,710,440
Workforce development	1,105,515	-	1,105,515
Planning & development	332,720	-	278,368
Transportation	1,125,118	-	1,119,900
Total governmental activities	7,933,878	315,454	7,214,223
Business-type Activities			
Revolving loan program	21,040	20,570	-
Relending program	8,522	7,855	-
Area development program	2,703	2,885	-
Rental program	10,160	30,000	-
Total business-type activities	42,425	61,310	-
Total Primary Government	\$ 7,976,303	\$ 376,764	\$ 7,214,223

General Revenues

Regional appropriations

Interest revenue

Gain on Sale of Capital Assets

Miscellaneous

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning of year

Net Position - End of year

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

RIVER VALLEY REGIONAL COMMISSION

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

Net (Expense) Revenue Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ (289,030)	\$ -	\$ (289,030)
(55,601)	-	(55,601)
-	-	-
(54,352)	-	(54,352)
(5,218)	-	(5,218)
(404,201)	-	(404,201)
-	(470)	(470)
-	(667)	(667)
-	182	182
-	19,840	19,840
-	18,885	18,885
(404,201)	18,885	(385,316)
381,187	-	381,187
453	471	924
115,208	-	115,208
2,172	27,486	29,658
499,020	27,957	526,977
19,840	(19,840)	-
518,860	8,117	526,977
114,659	27,002	141,661
1,465,205	1,207,722	2,672,927
\$ 1,579,864	\$ 1,234,724	\$ 2,814,588

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

RIVER VALLEY REGIONAL COMMISSION

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2016

<u>ASSETS</u>	General	Community Care	Community Based Services	DHS Transportation	Nonmajor Governmental Funds	Total Governmental Funds
Cash and cash equivalents	\$ 197,858	\$ -	\$ -	\$ -	\$ -	\$ 197,858
Receivables (net of allowances):						
Due from other funds	464,959	-	-	-	-	464,959
Due from other governments	185,428	153,765	164,151	161,269	746,926	1,411,539
Prepays	6,944	-	-	-	-	6,944
Total Assets	\$ 855,189	\$ 153,765	\$ 164,151	\$ 161,269	\$ 746,926	\$ 2,081,300
 <u>LIABILITIES AND FUND BALANCES</u>						
<u>Liabilities:</u>						
Accounts payable	\$ 92	\$ -	\$ -	\$ -	\$ -	\$ 92
Due to other funds	214,151	153,765	164,151	161,269	746,926	1,440,262
Unearned revenue	18,294	-	-	-	-	18,294
Total Liabilities	232,537	153,765	164,151	161,269	746,926	1,458,648
 <u>Fund Balances:</u>						
<u>Fund Balances:</u>						
Nonspendable	6,944	-	-	-	-	6,944
Assigned	8,862	-	-	-	-	8,862
Unassigned	606,846	-	-	-	-	606,846
Total Fund Balances	622,652	-	-	-	-	622,652
Total Liabilities and Fund Balances	\$ 855,189	\$ 153,765	\$ 164,151	\$ 161,269	\$ 746,926	\$ 2,081,300

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, 2016

Total Fund Balance per Balance Sheet of Governmental Funds	\$ 622,652
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Amounts reported for governmental activities in the Statement of Net Position differ from amounts reported in the Balance Sheet of Governmental Funds due to the following:

Capital Assets

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

Cost of the assets - not included in the internal service fund	175,234
Accumulated depreciation - not included in the internal service fund	(139,918)

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.

980,584

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	<u>(58,688)</u>
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Net position of governmental activities	<u><u>\$ 1,579,864</u></u>
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The accompanying notes are an integral part of these financial statements.

RIVER VALLEY REGIONAL COMMISSION

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

	General	Community Care	Community Based Services	DHS Transportation	Nonmajor Governmental Funds	Total Governmental Funds
<u>Revenues:</u>						
Federal sources	\$ -	\$ 446,264	\$ -	\$ 851,448	\$ 3,479,628	\$ 4,777,340
State sources	-	446,263	820,640	28,311	623,699	1,918,913
Local sources	696,641	-	-	-	-	696,641
Donations and contributions	-	-	32,351	-	341,065	373,416
Interest income	453	-	-	-	-	453
Local match	-	-	-	-	144,554	144,554
Miscellaneous	2,172	-	-	-	-	2,172
Total Revenues	699,266	892,527	852,991	879,759	4,588,946	7,913,489
<u>Expenditures:</u>						
<u>Direct:</u>						
<u>Personnel Services:</u>						
Salaries	202,922	117,727	89,411	19,764	611,913	1,041,737
Fringe benefits	99,657	57,817	43,910	9,706	300,519	511,609
Total Personnel Services	302,579	175,544	133,321	29,470	912,432	1,553,346
<u>Operating Expenditures:</u>						
Contract services	-	605,809	610,301	796,558	3,160,871	5,173,539
Professional services	9,206	-	-	-	-	9,206
Supplies and materials	2,808	1,000	3,934	173	22,323	30,238
Travel	18,709	3,335	11,760	372	62,820	96,996
Miscellaneous	67,885	22,621	29,715	-	173,831	294,052
Total Operating Expenditures	98,608	632,765	655,710	797,103	3,419,845	5,604,031
<u>Debt Service:</u>						
Principal	29,344	-	-	-	-	29,344
Interest	38,358	-	-	-	-	38,358
Total Debt Service	67,702	-	-	-	-	67,702
Total Direct Expenditures	468,889	808,309	789,031	826,573	4,332,277	7,225,079
Indirect Expenditures	145,163	84,218	63,961	14,138	418,269	725,749
Total Expenditures	614,052	892,527	852,992	840,711	4,750,546	7,950,828
Excess (Deficiency) of Revenues Over (Under) Expenditures	85,214	-	(1)	39,048	(161,600)	(37,339)

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, 2016
 (CONTINUED)

	General	Community Care	Community Based Services	DHS Transportation	Nonmajor Governmental Funds	Total Governmental Funds
<u>Other Financing Sources (Uses):</u>						
Transfers from other funds	154,619	-	1	-	161,600	316,220
Transfers to other funds	(161,601)	-	-	(39,048)	-	(200,649)
Total Other Financing Sources (Uses)	(6,982)	-	1	(39,048)	161,600	115,571
Net Change in Fund Balances	78,232	-	-	-	-	78,232
Fund Balances - Beginning of Year	544,420	-	-	-	-	544,420
Fund Balances - End of Year	\$ 622,652	\$ -	\$ -	\$ -	\$ -	\$ 622,652

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

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, 2016

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	\$ 78,232
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Amounts reported for governmental activities in the Statement of Activities differ from amounts reported in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances due to the following:

Internal Service Fund revenues and expenses are combined with governmental fund revenues and expenses on the government-wide financial statements.	1
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Capital Assets

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

Total capital outlays - not included in the internal service fund	15,465
Total depreciation - not included in the internal service fund	(8,383)

Long-term Debt

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

Principal payments on notes payable	<u>29,344</u>
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Change in Net Position of Governmental Activities	<u><u>\$ 114,659</u></u>
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The accompanying notes are an integral part of these financial statements.

RIVER VALLEY REGIONAL COMMISSION

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

	General Fund			Variance with Final Budget
	Original Budget	Final Budget	Actual	
<u>Revenues:</u>				
Local sources	\$ 709,284	\$ 721,394	\$ 696,641	\$ (24,753)
Interest Income	1,000	500	453	(47)
Miscellaneous	2,600	2,850	2,172	(678)
Total Revenues	712,884	724,744	699,266	(25,478)
<u>Expenditures:</u>				
Direct:				
Personnel Services:				
Salaries	191,646	193,794	202,922	(9,128)
Fringe benefits	90,954	94,243	99,657	(5,414)
Total Personnel Services	282,600	288,037	302,579	(14,542)
Operating Expenditures:				
Professional Services	8,333	8,333	9,206	(873)
Supplies and materials	2,523	2,041	2,808	(767)
Travel	20,795	27,015	18,709	8,306
Miscellaneous	36,106	65,455	67,885	(2,430)
Total Operating Expenditures	67,757	102,844	98,608	4,236
Debt Service:				
Principal	29,344	29,344	29,344	-
Interest	-	40,000	38,358	1,642
Total Debt Service	29,344	69,344	67,702	1,642
Total Direct Expenditures	379,701	460,225	468,889	(8,664)
Indirect:				
Cost allocation plan	130,526	138,499	145,163	(6,664)
Total Expenditures	510,227	598,724	614,052	(15,328)
Excess (Deficiency) of Revenues Over (Under) Expenditures	202,657	126,020	85,214	(40,806)
<u>Other Financing Sources (Uses):</u>				
Transfers to other funds	(202,657)	(110,059)	(6,982)	103,077
Total Other Financing Sources (Uses)	(202,657)	(110,059)	(6,982)	103,077
Net change in fund balance	-	15,961	78,232	62,271
Fund Balance - Beginning of Year	544,420	544,420	544,420	-
Fund Balance - End of Year	\$ 544,420	\$ 560,381	\$ 622,652	\$ 62,271

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, 2016
 (CONTINUED)

	Community Care			Variance with Final Budget
	Original Budget	Final Budget	Actual	
<u>Revenues:</u>				
Federal sources	\$ 438,111	\$ 446,281	\$ 446,264	\$ (17)
State sources	438,108	446,280	446,263	(17)
Total Revenues	876,219	892,561	892,527	(34)
<u>Expenditures:</u>				
Direct:				
Personnel Services:				
Salaries	131,861	123,890	117,727	6,163
Fringe benefits	62,579	60,249	57,817	2,432
Total Personnel Services	194,440	184,139	175,544	8,595
Operating Expenditures:				
Contract Services	589,467	605,809	605,809	-
Supplies and materials	-	1,000	1,000	-
Travel	2,000	5,954	3,335	2,619
Miscellaneous	2,430	7,118	22,621	(15,503)
Total Operating Expenditures	593,897	619,881	632,765	(12,884)
Total Direct Expenditures	788,337	804,020	808,309	(4,289)
Indirect:				
Cost allocation plan	87,882	88,541	84,218	4,323
Total Expenditures	876,219	892,561	892,527	34
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, 2016
(CONTINUED)

	Community Based Services			Variance with Final Budget
	Original Budget	Final Budget	Actual	
<u>Revenues:</u>				
State sources	\$ 733,992	\$ 820,647	\$ 820,640	\$ (7)
Donations and contributions	6,152	6,165	32,351	26,186
Total Revenues	740,144	826,812	852,991	26,179
<u>Expenditures:</u>				
Direct:				
Personnel Services:				
Salaries	99,566	90,740	89,411	1,329
Fringe benefits	47,253	44,128	43,910	218
Total Personnel Services	146,819	134,868	133,321	1,547
Operating Expenditures:				
Contract Services	525,193	584,114	610,301	(26,187)
Supplies and materials	-	3,239	3,934	(695)
Travel	1,000	14,906	11,760	3,146
Miscellaneous	512	24,835	29,715	(4,880)
Total Operating Expenditures	526,705	627,094	655,710	(28,616)
Total Direct Expenditures	673,524	761,962	789,031	(27,069)
Indirect:				
Cost allocation plan	66,620	64,850	63,961	889
Total Expenditures	740,144	826,812	852,992	(26,180)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(1)	(1)
<u>Other Financing Sources (Uses):</u>				
Transfers from other funds	-	-	1	1
Total Other Financing Sources (Uses)	-	-	1	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, 2016
(CONTINUED)

	DHS Transportation			Variance with Final Budget
	Original Budget	Final Budget	Actual	
<u>Revenues:</u>				
Federal sources	\$ 867,457	\$ 1,155,660	\$ 851,448	\$ (304,212)
State sources	62,515	62,515	28,311	(34,204)
Total Revenues	929,972	1,218,175	879,759	(338,416)
<u>Expenditures:</u>				
Direct:				
Personnel Services:				
Salaries	18,096	21,514	19,764	1,750
Fringe benefits	8,588	10,462	9,706	756
Total Personnel Services	26,684	31,976	29,470	2,506
Operating Expenditures:				
Contract Services	864,000	1,119,324	796,558	322,766
Supplies and materials	100	500	173	327
Travel	500	1,000	372	628
Total Operating Expenditures	864,600	1,120,824	797,103	323,721
Total Direct Expenditures	891,284	1,152,800	826,573	326,227
Indirect:				
Cost allocation plan	12,325	15,375	14,138	1,237
Total Expenditures	903,609	1,168,175	840,711	327,464
Excess (Deficiency) of Revenues Over (Under) Expenditures	26,363	50,000	39,048	(10,952)
<u>Other Financing Sources (Uses):</u>				
Transfers to other funds	(26,363)	(50,000)	(39,048)	10,952
Total Other Financing Sources (Uses)	(26,363)	(50,000)	(39,048)	10,952
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.

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RIVER VALLEY REGIONAL COMMISSION

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 JUNE 30, 2016

	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	\$ 546,867	\$ 492,590	\$ 254,814	\$ 1,294,271	\$ 400,739
Accounts receivable	-	-	-	-	1,883
Notes receivable - current	42,739	28,001	-	70,740	-
Interest receivable	929	7,869	-	8,798	-
Fees Receivable	50	-	-	50	-
Due from other funds	-	14,038	30,320	44,358	958,134
Prepaid items	-	-	1,580	1,580	61,364
Total Current Assets	<u>590,585</u>	<u>542,498</u>	<u>286,714</u>	<u>1,419,797</u>	<u>1,422,120</u>
Long-term Assets					
Notes receivable	255,359	168,874	-	424,233	-
Other assets	-	-	92,033	92,033	-
Capital Assets not being depreciated					
Land	-	-	7,250	7,250	152,808
Capital assets					
Depreciable, net	-	-	50,829	50,829	1,102,317
Total Long-term Assets	<u>255,359</u>	<u>168,874</u>	<u>150,112</u>	<u>574,345</u>	<u>1,255,125</u>
Total Assets	<u>845,944</u>	<u>711,372</u>	<u>436,826</u>	<u>1,994,142</u>	<u>2,677,245</u>

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

RIVER VALLEY REGIONAL COMMISSION

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 JUNE 30, 2016
 (CONTINUED)

	EDA Revolving Loan Fund	USDA Relending Program	Other Proprietary Funds	Total	Governmental Activities- Internal Service Fund
<u>LIABILITIES</u>					
Current Liabilities					
Accounts payable	-	-	2,990	2,990	793,389
Accrued expenses	-	-	-	-	55,835
Accrued interest	31	4,679	-	4,710	-
Compensated absences	236	-	-	236	74,391
Due to other funds	9,077	-	18,111	27,188	-
Current portion of notes payable	-	65,766	-	65,766	-
Current portion of capital lease payable	-	-	-	-	24,699
Total Current Liabilities	9,344	70,445	21,101	100,890	948,314
Long-term Liabilities					
Notes payable	-	658,528	-	658,528	-
Capital Lease Payable	-	-	-	-	748,347
Total Long-term Liabilities	-	658,528	-	658,528	748,347
Total Liabilities	9,344	728,973	21,101	759,418	1,696,661
<u>NET POSITION</u>					
Net investment in capital assets	-	-	58,079	58,079	482,079
Net position-restricted					
Loans	836,600	-	248,653	1,085,253	-
Net position-unrestricted	-	(17,601)	108,993	91,392	498,505
Total Net Position	\$ 836,600	\$ (17,601)	\$ 415,725	\$ 1,234,724	\$ 980,584

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, 2016

	EDA Revolving Loan Fund	USDA Relending Program	Other Proprietary Funds	Total	Governmental Activities- Internal Service Fund
<u>Operating Revenues:</u>					
Interest from loans	\$ 16,820	\$ 7,855	\$ -	\$ 24,675	\$ -
Charges for services	3,750	-	32,885	36,635	-
Indirect cost recovery	-	-	-	-	1,410,436
Other income	3,461	24,025	-	27,486	-
Total Operating Revenues	24,031	31,880	32,885	88,796	1,410,436
<u>Operating Expenses:</u>					
Salaries	4,388	-	-	4,388	761,798
Fringe Benefits	2,155	-	-	2,155	88,148
Advertising	-	-	-	-	151
Bad debts/(recovery)	9,245	-	-	9,245	-
Computer charges	875	-	875	1,750	53,961
Depreciation	-	-	5,408	5,408	20,340
Equipment and furnishings	-	-	-	-	1,207
Group insurance	-	-	-	-	225,325
Insurance and bonding	-	-	1,762	1,762	7,563
Membership and subscriptions	781	-	-	781	9,425
Office repairs and maintenance	-	-	2,990	2,990	36,568
Other public meetings	-	-	-	-	340
Pension	-	-	-	-	115,708
Postage and freight	106	-	-	106	11,186
Professional Fees	-	-	30	30	25,991
Publications & printing	-	-	265	265	1,705
Miscellaneous	-	-	-	-	102

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, 2016
(CONTINUED)

	EDA Revolving Loan Fund	USDA Relending Program	Other Proprietary Funds	Total	Governmental Activities- Internal Service Fund
Rentals-other	-	-	-	-	35
Supplies and materials	82	-	-	82	12,986
Telecommunications	-	-	-	-	13,940
Travel	269	-	72	341	12,312
Training and education	-	-	-	-	3,079
Utilities	-	-	-	-	28,039
Indirect costs	3,139	-	-	3,139	-
Total Operating Expenses	21,040	-	11,402	32,442	1,429,909
Operating income (loss)	2,991	31,880	21,483	56,354	(19,473)
Nonoperating revenues (expenses)					
Interest income	134	292	45	471	-
Interest expense	-	(8,522)	-	(8,522)	-
Gain/(loss) on sale of capital asset	-	-	(1,461)	(1,461)	115,208
Total nonoperating revenues (expenses)	134	(8,230)	(1,416)	(9,512)	115,208
Income (loss) before transfers	3,125	23,650	20,067	46,842	95,735
Transfers out	-	-	(19,840)	(19,840)	(95,732)
Change in net position	3,125	23,650	227	27,002	3
Net Position/(Deficit) - Beginning of Year	833,475	(41,251)	415,498	1,207,722	980,581
Net Position/(Deficit) - End of Year	\$ 836,600	\$ (17,601)	\$ 415,725	\$ 1,234,724	\$ 980,584

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, 2016

	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	\$ 74,502	\$ 49,811	\$ 30,385	\$ 154,698	\$ -
Cash received from indirect cost recovery	-	-	-	-	1,409,845
Cash paid to suppliers	(21,041)	(192,341)	(8,756)	(222,138)	(452,404)
Cash paid to employees	(9,681)	-	-	(9,681)	(845,331)
Net Cash Provided by (Used for) Operating Activities	43,780	(142,530)	21,629	(77,121)	112,110
<u>Cash Flows from Non-Capital Financing Activities:</u>					
Principal paid on notes payable	-	(65,766)	-	(65,766)	(151,954)
Interest paid on notes payable	-	(8,522)	-	(8,522)	-
Transfer out	-	-	(19,840)	(19,840)	(95,732)
Net Cash Provided by (Used for) Non-Capital Financing Activities	-	(74,288)	(19,840)	(94,128)	(247,686)

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, 2016
 (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	\$ -	\$ -	\$ -	\$ -	\$ (279,212)
Proceeds from sale of capital asset	-	-	-	-	104,175
<u>Net Cash Provided by (Used for) Capital and Related Financing Activities</u>	-	-	-	-	(175,037)
<u>Cash Flows from Investing Activities:</u>					
Interest income	134	292	45	471	-
<u>Net Cash Provided by (Used for) Investing Activities</u>	134	292	45	471	-
<u>Net Increase (Decrease) in Cash and Equivalents</u>	43,914	(216,526)	1,834	(170,778)	(310,613)
<u>Cash and Cash Equivalents - Beginning of Year</u>	502,953	709,116	252,980	1,465,049	711,352
<u>Cash and Cash Equivalents - End of Year</u>	\$ 546,867	\$ 492,590	\$ 254,814	\$ 1,294,271	\$ 400,739

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, 2016
 (CONTINUED)

	EDA Revolving Loan Fund	USDA Relending Program	Other Proprietary Funds	Total	Governmental Activities- Internal Service Fund
<u>Reconciliation of Net Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities:</u>					
Net Operating Income (Loss)	\$ 2,991	\$ 31,880	\$ 21,483	\$ 56,354	\$ (19,473)
Depreciation expense	-	-	5,408	5,408	20,340
Adjustments to reconcile net operating income (loss) to net cash provided by (used for) operating activities:					
(Increase) decrease in due from other funds	-	-	(8,504)	(8,504)	(591)
(Increase) decrease in accounts receivable	-	25	-	25	(1,883)
(Increase) decrease in notes receivable	41,776	(174,413)	-	(132,637)	-
(Increase) decrease in interest receivable	286	(22)	-	264	-
(Increase) decrease in prepaid items	-	-	113	113	(52,480)
Increase (decrease) in accounts payable	(174)	-	2,990	2,816	161,582
Increase (decrease) in accrued expenses	(18)	-	-	(18)	10,836
Increase (decrease) in compensated absences	(30)	-	-	(30)	(6,221)
Increase (decrease) in due to other funds	(1,051)	-	139	(912)	-
Total Adjustments	40,789	(174,410)	146	(133,475)	131,583
Net Cash Provided by (Used for) Operating Activities	\$ 43,780	\$ (142,530)	\$ 21,629	\$ (77,121)	\$ 112,110

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

NOTES TO THE FINANCIAL STATEMENTS

RIVER VALLEY REGIONAL COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The River Valley Regional Commission (“RC”) was created as a result of the merger of the former Lower Chattahoochee Regional Development Center and the former Middle Flint Regional Development Center effective July 1, 2009. The former Regional Development Centers were established in 1961 to assist local governments in planning for common needs, cooperating for mutual benefit, and coordinating sound area-wide development. Its purpose is to strengthen the individual and collective power of local governments by recognizing area-wide opportunities and matters of mutual concern, helping local governments resolve both local and area-wide problems through joint decisions, and developing means to assist local governments in the implementation of those decisions.

County members of the RC are: Clay, Columbus Consolidated Government, Crisp, Unified Government of Cussetta-Chattahoochee County, Dooly, Unified Government of Georgetown-Quitman County, Harris, Macon, Marion, Randolph, Schley, Stewart, Sumter, Talbot, Taylor, and Unified Government of Webster County. Municipalities which are members are: Bluffton, Cuthbert, Fort Gaines, Geneva, Hamilton, Junction City, Lumpkin, Pine Mountain, Richland, Shellman, Shiloh, Talbotton, Waverly Hall, Woodland, Cordele, Ellaville, Butler, Reynolds, Ideal, Marshallville, Buena Vista, Americus, Oglethorpe, Montezuma, Pinehurst, Plains, Andersonville, Byromville, Dooling, DeSoto, Leslie, Lilly, Unadilla, Vienna, and Arabi.

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

A. Reporting Entity

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

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

RIVER VALLEY REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(CONTINUED)

B. Government-wide and fund financial statements

The government-wide financial statements (Statement of Net Position and Statement of Activities) report information on all nonfiduciary activities. For the most part, the effect of interfund activity has been removed from these statements, which distinguish between the governmental and business-type activities of the Center. Governmental activities generally are financed through dues, intergovernmental revenues, grants, and other non-exchange transactions.

The 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, 2016
(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 *Community Care Special Revenue Fund* is used to account for grants received for implementing the requirements of the federal Medicaid Waiver Agreement and serving as lead agency with attendant responsibilities to assure provision of assessment and case management services consistent with the Medicaid Waiver Agreement.

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

The *DHS Transportation Special Revenue Fund* is used to account for grants received to administer, operate, expand, and maintain a coordinated transportation system for residents of the River Valley Region.

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

RIVER VALLEY REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(CONTINUED)

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 include personnel expenses and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

D. Significant Accounting Policies

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

1. *Cash and Cash Equivalents*

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

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.

RIVER VALLEY REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(CONTINUED)

4. *Capital Assets*

Capital assets, which include property, plant, and equipment, are reported in the applicable activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Discrete components of capital assets classified as property are treated as separate capital assets when they have significantly shorter lives than the asset as a whole. Donated capital assets recorded at acquisition 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

RIVER VALLEY REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(CONTINUED)

Retirement Services Company. This plan was established under Internal Revenue Code Section 401(a) and does not allow employee contributions. The RC contributes a minimum of two percent and a maximum of seven percent of annual salary following a scale based on years of service. The RC Council has the authority to establish contribution requirements or amend the plan.

The plan covers 32 employees as of June 30, 2016. The RC contributed a total of \$84,839 to this plan for the year ended June 30, 2016 and had no outstanding employer liability at year end. Forfeitures of \$1,461 from this plan are reflected in pension expense.

Deferred Compensation Plan

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

The deferred compensation plan covers 34 eligible employees as of June 30, 2016 and covered a total of 39 during the fiscal year. Elective employee contributions to the 457(b) totaled \$77,768 and non-elective employee contributions totaled \$32,330 for the year ended June 30, 2016. The RC matched \$32,330 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, 2016, the RC was liable for \$74,627 in unused compensated absences.

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

RIVER VALLEY REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(CONTINUED)

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 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.

RIVER VALLEY REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(CONTINUED)

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

- Committed
- Assigned
- Unassigned

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

The following is a summary of the fund balance classifications as of June 30, 2016:

Fund Balances	<u>General Fund</u>	<u>Total</u>
Nonspendable		
Prepays	\$ 6,944	\$ 6,944
Assigned for:		
Capital outlay	8,862	8,862
Unassigned	<u>606,846</u>	<u>606,846</u>
	<u>\$ 622,652</u>	<u>\$ 622,652</u>

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

NOTE 2 – CASH AND INVESTMENTS

A. Custodial Credit Risk – Deposits

The custodial credit risk of deposits is the risk that in the event of the failure of a bank, the government will not be able to recover deposits. The RC’s bank balances of deposits as of June 30, 2016 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. The RC does not have a formal policy for custodial credit risk.

RIVER VALLEY REGIONAL COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(CONTINUED)

B. Investments

The RC has no investments as of June 30, 2016.

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, 2016.

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, 2016
(CONTINUED)

NOTE 3 – CHANGES IN CAPITAL ASSETS

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

CHANGES IN CAPITAL ASSETS	Beginning Balance July 1, 2015	Additions	Deletions	Ending Balance June 30, 2016
Governmental Assets:				
Capital assets not being depreciated:				
Land	\$ 162,808	\$ -	\$ (10,000)	\$ 152,808
Construction in Progress	524,139	-	(524,139)	-
Total capital assets not being depreciated	<u>686,947</u>	<u>-</u>	<u>(534,139)</u>	<u>152,808</u>
Capital assets being depreciated:				
Buildings and improvements	548,866	947,168	(272,797)	1,223,237
Furniture, fixtures, and equipment	300,556	6,183	(25,960)	280,779
Total capital assets being depreciated	<u>849,422</u>	<u>953,351</u>	<u>(298,757)</u>	<u>1,504,016</u>
Program capital assets being depreciated:				
Furniture, fixtures, and equipment	159,770	15,465	-	175,235
Total program capital assets being depreciated	<u>159,770</u>	<u>15,465</u>	<u>-</u>	<u>175,235</u>
Less accumulated depreciation for				
Buildings and improvements	(285,451)	(13,141)	143,921	(154,671)
Furniture, fixtures, and equipment	(397,233)	(15,582)	25,870	(386,945)
Total accumulated depreciation	<u>(682,684)</u>	<u>(28,723)</u>	<u>169,791</u>	<u>(541,616)</u>
Total capital assets being depreciated, net	<u>326,508</u>	<u>940,093</u>	<u>(128,966)</u>	<u>1,137,635</u>
Governmental activities capital assets, net	<u>\$ 1,013,455</u>	<u>\$ 940,093</u>	<u>\$ (663,105)</u>	1,290,443
				Less related long-term debt outstanding
				<u>(773,046)</u>
				<u>\$ 517,397</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	160,789	-	-	160,789
Equipment	11,070	-	-	11,070
Total capital assets being depreciated	<u>171,859</u>	<u>-</u>	<u>-</u>	<u>171,859</u>
Less accumulated depreciation for				
Buildings and improvements	(104,552)	(5,408)	-	(109,960)
Equipment	(11,070)	-	-	(11,070)
Total accumulated depreciation	<u>(115,622)</u>	<u>(5,408)</u>	<u>-</u>	<u>(121,030)</u>
Total capital assets being depreciated, net	<u>56,237</u>	<u>(5,408)</u>	<u>-</u>	<u>50,829</u>
Business-type activities capital assets, net	<u>\$ 63,487</u>	<u>\$ (5,408)</u>	<u>\$ -</u>	<u>\$ 58,079</u>

RIVER VALLEY REGIONAL COMMISSION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016
 (CONTINUED)

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

General government	\$ <u>28,723</u>
Total governmental activities depreciation expense	\$ <u><u>28,723</u></u>

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

Rental program	\$ <u>5,408</u>
Total business-type activities depreciation expense	\$ <u><u>5,408</u></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, 2016 for these receivables.

A detail of accounts receivable to contracts follows:

General Fund:	
Local Contracts:	
CDBG Projects	\$ 135,106
Other Local Contracts	<u>50,322</u>
Total Local Contracts	<u>185,428</u>
Total Regional Appropriations Due	<u>185,428</u>
Special Revenue Funds:	
Federal Grants and Contracts:	
DOT	21,233
JARC	22,390
Workforce Development	114,083
DHS-Aging Programs	460,218
DHS-Transportation	161,269
Other Federal Contracts	<u>69,505</u>
Total Federal Grants and Contracts	<u>848,698</u>
State Grants and Contracts:	
DOT	1,343
JARC	2,799
DHS-Aging Programs	324,803
DCA	<u>48,468</u>
Total State Grants and Contracts	<u>377,413</u>
Total Due from Other Governments	<u><u>\$ 1,411,539</u></u>

RIVER VALLEY REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(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 was \$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>
2017	\$ 29,344	\$ 29,344
2018	29,344	29,344
Total	<u>\$ 58,688</u>	<u>\$ 58,688</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.

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 66,421	\$ 7,867	\$ 74,288
2018	67,098	7,189	74,287
2019	67,775	6,513	74,288
2020	68,458	5,829	74,287
2021	69,145	5,143	74,288
2022-2026	179,308	16,170	195,478
2027-2031	151,461	7,727	159,188
2032-2033	54,628	3,326	57,954
Total	<u>\$ 724,294</u>	<u>\$ 59,764</u>	<u>\$ 784,058</u>

RIVER VALLEY REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(CONTINUED)

Capital Lease Payable

Governmental activities:

The Commission has a capital lease payable to the Downtown Development Authority of Columbus, Georgia. This lease is for the acquisition and improvements of property at 1428 Second Avenue, Columbus, Georgia (title conveyed by Warranty Deed from RVRC to Downtown Development Authority of Columbus) and 710 and 728 Front Avenue, Columbus, Georgia, financed by the Downtown Development Authority of Columbus' issuance and sale of its bonds designated as Downtown Development Authority of Columbus, Georgia Revenue Bonds (River Valley Regional Commission Project) Series 2015 in the aggregate principal amount of \$925,000. The lease is effective May 1, 2015 and shall remain in force for twenty years unless the Commission exercises its option to prepay rental payments in whole or in part without penalty. The Commission has a purchase option of \$100 at the end of the lease. Lease payments are interest only for the first twelve months and afterwards include principal and interest at an initial fixed rate of 4.39% per annum for a total payment of \$4,884 per month. Beginning on June 1, 2020 and continuing until maturity, the fixed rate of interest shall be the weekly average yield of the 5 year U.S. Government constant maturity treasury security as published in the Federal Reserve Statistical Release H.15 on June 1, 2020 plus 3.05%. The initial bonds mature on May 1, 2025 and will be re-issued at that time for the remaining balance of the lease. Lease payments will be made in monthly installments ending May 1, 2035.

On December 22, 2015 the property at 1428 Second Avenue was sold and \$150,000 of those proceeds was used to prepay the capital lease, reducing the lease liability to \$775,000. The first principal payment of \$1,954 was made on June 1, 2016. Interest payments for FY16 totaled \$38,358. The gross amount of assets acquired through this lease includes land valued at \$152,808 and buildings valued at \$947,168. There was no depreciation expense reported for 710 and 728 Front Avenue during fiscal year June 30, 2016. It is the Commission's policy to beginning depreciating assets at the beginning of the next fiscal year after purchase.

Annual lease payments are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 24,699	\$ 33,910	\$ 58,609
2018	25,821	32,788	58,609
2019	26,994	31,615	58,609
2020	28,136	30,473	58,609
2021	29,498	29,111	58,609
2022-2026	637,898	122,482	760,380
Total	<u>\$ 773,046</u>	<u>\$ 280,379</u>	<u>\$ 1,053,425</u>

RIVER VALLEY REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(CONTINUED)

Long-term liability activity for the fiscal year ended June 30, 2016, 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:					
Notes Payable	\$ 88,032	\$ -	\$ 29,344	\$ 58,688	\$ 29,344
Capital Lease Payable	925,000	-	151,954	773,046	24,699
Compensated Absences	<u>80,612</u>	<u>127,615</u>	<u>133,836</u>	<u>74,391</u>	<u>74,391</u>
Governmental Activity Long-term Liabilities	<u>\$ 1,093,644</u>	<u>\$ 127,615</u>	<u>\$ 315,134</u>	<u>\$ 906,125</u>	<u>\$ 128,434</u>
Business-type Activities:					
Notes Payable	\$ 790,060	\$ -	\$ 65,766	\$ 724,294	\$ 66,421
Compensated Absences	<u>266</u>	<u>395</u>	<u>425</u>	<u>236</u>	<u>236</u>
Business-type Activities Long-term Liabilities	<u>\$ 790,326</u>	<u>\$ 395</u>	<u>\$ 66,191</u>	<u>\$ 724,530</u>	<u>\$ 66,657</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, \$74,391 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, 2016
 (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, 2016, is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Community Care	\$ 153,765
	Community Based Services	164,151
	DHS Transportation	147,043
USDA Relending Program	Nonmajor Proprietary Funds	14,038
Nonmajor Proprietary	General Fund	30,320
Internal Service Fund	General Fund	183,831
	DHS Transportation	14,226
	Nonmajor Governmental Funds	746,926
	EDA Revolving Loan Fund	9,077
	Nonmajor Proprietary Funds	<u>4,073</u>
Total		<u><u>\$ 1,467,450</u></u>

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

The following shows the interfund transfers as of June 30, 2016:

	Transfers In:			
	General Fund	Community Based Services	Nonmajor Governmental	Total
Transfers Out:				
General Fund	\$ -	\$ 1	\$ 161,600	\$ 161,601
DHS Transportation	39,048	-	-	39,048
Nonmajor Proprietary	19,840	-	-	19,840
Internal Service Fund	95,731	-	-	95,731
Total	<u><u>\$ 154,619</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 161,600</u></u>	<u><u>\$ 316,220</u></u>

RIVER VALLEY REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(CONTINUED)

NOTE 7 – EXPENDITURES OVER BUDGET/DEFICIT NET POSITION

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

General Fund	
Salaries	\$ 9,128
Fringe Benefits	5,414
Professional Services	873
Supplies and Materials	767
Miscellaneous	2,430
Indirect Cost Allocation Plan	6,664
Major Special Revenue Fund	
Community Care	4,289
Community Based Services	26,180

The USDA Relending Program, a major proprietary fund, had deficit net position of \$17,601 at June 30, 2016. This is a reduction in deficit net position of \$23,650 from the previous year. The Regional Commission will continue to closely monitor and control expenses to help eliminate this deficit net position.

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.

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 \$573 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.

RIVER VALLEY REGIONAL COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(CONTINUED)

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

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

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

NOTE 10 – EVALUATION OF SUBSEQUENT EVENTS

Subsequent events were evaluated through October 31, 2016, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

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NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

1. **Workforce Development Fund** - accounts for grants from the U.S. Department of Labor and the Georgia Department of Economic Development, Workforce Division to be used for job training.
2. **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, 2016

	EPD 319(H)		
	EDA FY 2013	EDA FY16-19	KINCHAFOONEE
<u>ASSETS</u>			
Due from grant award	\$ -	\$ 31,663	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 31,663</u>	<u>\$ -</u>
 <u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities:</u>			
Due to General Fund	\$ -	\$ 31,663	\$ -
Total Liabilities	<u>-</u>	<u>31,663</u>	<u>-</u>
<u>Fund Balance:</u>			
Restricted	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ 31,663</u>	<u>\$ -</u>

RIVER VALLEY REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2016
 (CONTINUED)

EPD 319(H) PENNAHATCHEE	DOT Public Transit	DOT Bicycle and Pedestrian	HSIP DOT Bicycle and Pedestrian	HSIP DOT Teens in the Driver's Seat	HSIP DOT Safe Routes to School
\$ 37,842	\$ 6,087	\$ -	\$ 10,902	\$ 1,056	\$ 3,188
\$ 37,842	\$ 6,087	\$ -	\$ 10,902	\$ 1,056	\$ 3,188
\$ 37,842	\$ 6,087	\$ -	\$ 10,902	\$ 1,056	\$ 3,188
37,842	6,087	-	10,902	1,056	3,188
-	-	-	-	-	-
-	-	-	-	-	-
\$ 37,842	\$ 6,087	\$ -	\$ 10,902	\$ 1,056	\$ 3,188

RIVER VALLEY REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2016
 (CONTINUED)

	DOT Transportation			
<u>ASSETS</u>	Investment Act Support	Title III-E	Title III-B	Title III-C1
Due from grant award	\$ 1,343	\$ 38,841	\$ 87,386	\$ 70,682
Total Assets	<u>\$ 1,343</u>	<u>\$ 38,841</u>	<u>\$ 87,386</u>	<u>\$ 70,682</u>
<u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities:</u>				
Due to General Fund	\$ 1,343	\$ 38,841	\$ 87,386	\$ 70,682
Total Liabilities	<u>1,343</u>	<u>38,841</u>	<u>87,386</u>	<u>70,682</u>
<u>Fund Balance:</u>				
Restricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 1,343</u>	<u>\$ 38,841</u>	<u>\$ 87,386</u>	<u>\$ 70,682</u>

RIVER VALLEY REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2016
 (CONTINUED)

Title III-C2	LTCO State Supplement	Title VII-2 LTCO	Alzheimer's	SSBG	Money Follows the Person	Title III-D
\$ 73,030	\$ 12,837	\$ 3,112	\$ 24,592	\$ 24,991	\$ 40,824	\$ 5,259
\$ 73,030	\$ 12,837	\$ 3,112	\$ 24,592	\$ 24,991	\$ 40,824	\$ 5,259
\$ 73,030	\$ 12,837	\$ 3,112	\$ 24,592	\$ 24,991	\$ 40,824	\$ 5,259
73,030	12,837	3,112	24,592	24,991	40,824	5,259
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 73,030	\$ 12,837	\$ 3,112	\$ 24,592	\$ 24,991	\$ 40,824	\$ 5,259

RIVER VALLEY REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2016
 (CONTINUED)

	Income Tax Check Off	Title IV GA CARES SMP	CMS Research
<u>ASSETS</u>			
Due from grant award	\$ 553	\$ 1,161	\$ 9,854
Total Assets	<u>\$ 553</u>	<u>\$ 1,161</u>	<u>\$ 9,854</u>
 <u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities:</u>			
Due to General Fund	\$ 553	\$ 1,161	\$ 9,854
Total Liabilities	<u>553</u>	<u>1,161</u>	<u>9,854</u>
 <u>Fund Balance:</u>			
Restricted	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 553</u>	<u>\$ 1,161</u>	<u>\$ 9,854</u>

RIVER VALLEY REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2016
 (CONTINUED)

AOA Nutrition Services (NSIP)	Title IV ADRC-BIP	ADRC	CDSME	MIPPA	MATTER OF BALANCE	DHS Dealing with Dementia
\$ 44,884	\$ 7,207	\$ 6,015	\$ -	\$ 15,877	\$ -	\$ -
\$ 44,884	\$ 7,207	\$ 6,015	\$ -	\$ 15,877	\$ -	\$ -
\$ 44,884	\$ 7,207	\$ 6,015	\$ -	\$ 15,877	\$ -	\$ -
44,884	7,207	6,015	-	15,877	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 44,884	\$ 7,207	\$ 6,015	\$ -	\$ 15,877	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2016
 (CONTINUED)

	WIOA Adult	WIOA Adult	WIOA Adult	WIOA Rapid Response
<u>ASSETS</u>				
Due from grant award	\$ -	\$ -	\$ 53,206	\$ 152
Total Assets	\$ -	\$ -	\$ 53,206	\$ 152
<u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities:</u>				
Due to General Fund	\$ -	\$ -	\$ 53,206	\$ 152
Total Liabilities	-	-	53,206	152
<u>Fund Balance:</u>				
Restricted	-	-	-	-
Total Fund Balance	-	-	-	-
Total Liabilities and Fund Balances	\$ -	\$ -	\$ 53,206	\$ 152

RIVER VALLEY REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2016
 (CONTINUED)

WIOA Rapid Response	WIOA Youth	WIOA Youth	WIOA Incentive	WIOA Incentive	WIOA Dislocated Worker
\$ -	\$ -	\$ 34,609	\$ 258	\$ 672	\$ -
\$ -	\$ -	\$ 34,609	\$ 258	\$ 672	\$ -
\$ -	\$ -	\$ 34,609	\$ 258	\$ 672	\$ -
-	-	34,609	258	672	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ 34,609	\$ 258	\$ 672	\$ -

RIVER VALLEY REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2016
 (CONTINUED)

	WIOA Dislocated Worker	WIOA Dislocated Worker	WIOA Dislocated Worker
<u>ASSETS</u>			
Due from grant award	\$ 18,795	\$ 806	\$ 5,585
Total Assets	<u>\$ 18,795</u>	<u>\$ 806</u>	<u>\$ 5,585</u>
 <u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities:</u>			
Due to General Fund	\$ 18,795	\$ 806	\$ 5,585
Total Liabilities	<u>18,795</u>	<u>806</u>	<u>5,585</u>
<u>Fund Balance:</u>			
Restricted	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 18,795</u>	<u>\$ 806</u>	<u>\$ 5,585</u>

RIVER VALLEY REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2016
 (CONTINUED)

DOT Jobs Access Reverse Commute	DNR Historic Preservation	Department of Community Affairs	Total Nonmajor Governmental
\$ 25,189	\$ -	\$ 48,468	\$ 746,926
\$ 25,189	\$ -	\$ 48,468	\$ 746,926
\$ 25,189	\$ -	\$ 48,468	\$ 746,926
25,189	-	48,468	746,926
-	-	-	-
-	-	-	-
\$ 25,189	\$ -	\$ 48,468	\$ 746,926

RIVER VALLEY REGIONAL COMMISSION

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

	EDA FY 2013	EDA FY16-19	EPD 319(H) KINCHAFOONEE	EPD 319(H) PENNAHATCHEE	DOT Public Transit
Revenues:					
Federal sources	\$ 37,524	\$ 31,663	\$ 11,216	\$ -	\$ 23,996
State sources	-	-	-	-	-
Donations and contributions	-	-	-	-	-
Local match	-	-	-	-	-
Total Revenues	37,524	31,663	11,216	-	23,996
Expenditures:					
Direct:					
Personnel Services:					
Salaries	22,889	15,331	7,340	-	13,850
Fringe benefits	11,241	7,529	3,605	-	6,802
Total Personnel Services	34,130	22,860	10,945	-	20,652
Operating Expenditures:					
Contract services	-	-	-	-	-
Supplies and materials	-	1	5	-	-
Travel	3,430	3,980	462	-	23
Miscellaneous	225	1,770	105	-	-
Total Operating Expenditures	3,655	5,751	572	-	23
Total Direct Expenditures	37,785	28,611	11,517	-	20,675
Indirect:					
Cost allocation plan	16,374	10,967	5,251	-	9,907
Total Expenditures	54,159	39,578	16,768	-	30,582
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,635)	(7,915)	(5,552)	-	(6,586)
Other Financing Sources (Uses):					
Transfers from other funds	16,635	7,915	5,552	-	6,586
Total Other Financing Sources (Uses)	16,635	7,915	5,552	-	6,586
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, 2016
(CONTINUED)

DOT Bicycle and Pedestrian	HSIP DOT Bicycle and Pedestrian	HSIP DOT Teens in the Driver's Seat	HSIP DOT Safe Routes to School	DOT Transportation Investment Act Support	Title III-E	Title III-B
\$ 1,331	\$ 70,030	\$ 7,200	\$ 12,560	\$ -	\$ 167,183	\$ 464,161
-	-	-	-	5,000	25,979	22,060
-	-	-	-	-	125	84,190
-	-	-	-	-	8,494	37,502
1,331	70,030	7,200	12,560	5,000	201,781	607,913
696	34,127	4,008	6,960	2,251	54,376	56,524
342	16,760	1,969	3,418	1,106	26,705	27,760
1,038	50,887	5,977	10,378	3,357	81,081	84,284
-	-	-	-	-	85,054	460,396
19	4,024	-	-	-	1,713	5,403
405	5,457	165	508	88	5,898	17,486
159	2,757	-	-	-	10,390	36,111
583	12,238	165	508	88	103,055	519,396
1,621	63,125	6,142	10,886	3,445	184,136	603,680
498	24,413	2,867	4,979	1,610	38,899	40,435
2,119	87,538	9,009	15,865	5,055	223,035	644,115
(788)	(17,508)	(1,809)	(3,305)	(55)	(21,254)	(36,202)
788	17,508	1,809	3,305	55	21,254	36,202
788	17,508	1,809	3,305	55	21,254	36,202
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Title III-C1	Title III-C2	LTCO State Supplement	Title VII-2 LTCO	Alzheimer's
<u>Revenues:</u>					
Federal sources	\$ 377,893	\$ 342,642	\$ -	\$ 17,901	\$ -
State sources	22,229	20,155	60,590	1,053	108,192
Donations and contributions	148,245	69,789	-	-	1,774
Local match	44,218	40,311	-	2,106	-
Total Revenues	592,585	472,897	60,590	21,060	109,966
<u>Expenditures:</u>					
Direct:					
Personnel Services:					
Salaries	-	-	-	-	-
Fringe benefits	-	-	-	-	-
Total Personnel Services	-	-	-	-	-
Operating Expenditures:					
Contract services	592,585	472,897	60,590	21,060	109,966
Supplies and materials	-	-	-	-	-
Travel	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Operating Expenditures	592,585	472,897	60,590	21,060	109,966
Total Direct Expenditures	592,585	472,897	60,590	21,060	109,966
Indirect:					
Cost allocation plan	-	-	-	-	-
Total Expenditures	592,585	472,897	60,590	21,060	109,966
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-
<u>Other Financing Sources (Uses):</u>					
Transfers from 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, 2016
(CONTINUED)

SSBG	Money Follows the Person	Title III-D	Income Tax Check Off	Title IV GA CARES SMP	CMS Research	AOA Nutrition Services (NSIP)	Title IV ADRC-BIP
\$ 158,797	\$ 214,384	\$ 29,063	\$ -	\$ 9,373	\$ 36,739	\$ 141,180	\$ 45,293
-	-	1,710	3,850	3,124	-	98,460	-
14,874	-	-	5	-	-	22,063	-
11,923	-	-	-	-	-	-	-
185,594	214,384	30,773	3,855	12,497	36,739	261,703	45,293
11,664	27,037	16,858	-	5,059	15,035	-	19,174
5,728	13,278	8,279	-	2,484	7,384	-	9,417
17,392	40,315	25,137	-	7,543	22,419	-	28,591
159,343	130,688	-	3,855	-	-	261,703	-
240	2,814	900	-	-	1,400	-	-
2,512	-	1,687	-	-	2,583	-	2,985
-	21,226	6,468	-	1,335	6,993	-	-
162,095	154,728	9,055	3,855	1,335	10,976	261,703	2,985
179,487	195,043	34,192	3,855	8,878	33,395	261,703	31,576
8,344	19,341	-	-	3,619	3,344	-	13,717
187,831	214,384	34,192	3,855	12,497	36,739	261,703	45,293
(2,237)	-	(3,419)	-	-	-	-	-
2,237	-	3,419	-	-	-	-	-
2,237	-	3,419	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	ADRC	CDSME	MIPPA	MATTER OF BALANCE	DHS Dealing with Dementia	WIOA Adult
<u>Revenues:</u>						
Federal sources	\$ -	\$ 3,590	\$ 61,456	\$ 2,250	\$ -	\$ 34,232
State sources	36,996	-	-	-	3,000	-
Donations and contributions	-	-	-	-	-	-
Local match	-	-	-	-	-	-
Total Revenues	36,996	3,590	61,456	2,250	3,000	34,232
<u>Expenditures:</u>						
Direct:						
Personnel Services:						
Salaries	14,367	1,535	26,487	-	-	1,512
Fringe benefits	7,056	754	13,008	-	-	562
Total Personnel Services	21,423	2,289	39,495	-	-	2,074
Operating Expenditures:						
Contract services	-	-	-	-	-	30,809
Supplies and materials	-	-	-	-	2,815	-
Travel	788	-	1,164	700	-	-
Miscellaneous	4,507	258	1,849	1,550	-	-
Total Operating Expenditures	5,295	258	3,013	2,250	2,815	30,809
Total Direct Expenditures	26,718	2,547	42,508	2,250	2,815	32,883
Indirect:						
Cost allocation plan	10,278	1,098	18,948	-	-	1,349
Total Expenditures	36,996	3,645	61,456	2,250	2,815	34,232
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(55)	-	-	185	-
<u>Other Financing Sources (Uses):</u>						
Transfers from other funds	-	55	-	-	(185)	-
Total Other Financing Sources (Uses)	-	55	-	-	(185)	-
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, 2016
(CONTINUED)

WIOA Adult	WIOA Adult	WIOA Rapid Response	WIOA Rapid Response	WIOA Youth	WIOA Youth	WIOA Incentive
\$ 354,307	\$ 120,981	\$ 152	\$ -	\$ 236,806	\$ 189,139	\$ 16,466
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
354,307	120,981	152	-	236,806	189,139	16,466
39,132	4,337	61	-	25,742	14,570	2,855
19,744	1,785	30	-	13,503	6,295	1,402
58,876	6,122	91	-	39,245	20,865	4,257
238,996	105,758	-	-	167,812	153,908	-
679	-	18	-	455	999	-
2,039	165	-	-	1,242	393	18
24,580	7,243	-	-	4,586	7,602	10,149
266,294	113,166	18	-	174,095	162,902	10,167
325,170	119,288	109	-	213,340	183,767	14,424
29,137	1,693	43	-	23,466	5,372	2,042
354,307	120,981	152	-	236,806	189,139	16,466
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	WIOA Incentive	WIOA Dislocated Worker	WIOA Dislocated Worker	WIOA Dislocated Worker
<u>Revenues:</u>				
Federal sources	\$ 1,752	\$ 25,503	\$ 116,891	\$ 3,701
State sources	-	-	-	-
Donations and contributions	-	-	-	-
Local match	-	-	-	-
Total Revenues	1,752	25,503	116,891	3,701
<u>Expenditures:</u>				
Direct:				
Personnel Services:				
Salaries	-	2,711	8,349	423
Fringe benefits	-	1,261	4,204	174
Total Personnel Services	-	3,972	12,553	597
Operating Expenditures:				
Contract services	1,752	18,282	85,417	-
Supplies and materials	-	-	677	-
Travel	-	982	837	-
Miscellaneous	-	2,267	12,104	193
Total Operating Expenditures	1,752	21,531	99,035	193
Total Direct Expenditures	1,752	25,503	111,588	790
Indirect:				
Cost allocation plan	-	-	5,303	2,911
Total Expenditures	1,752	25,503	116,891	3,701
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
<u>Other Financing Sources (Uses):</u>				
Transfers from 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, 2016
(CONTINUED)

WIOA Dislocated Worker	DOT Jobs Access Reverse Commute	DNR Historic Preservation	Department of Community Affairs	Total Nonmajor Governmental
\$ 5,585	\$ 106,688	\$ -	\$ -	\$ 3,479,628
-	13,336	4,091	193,874	623,699
-	-	-	-	341,065
-	-	-	-	144,554
5,585	120,024	4,091	193,874	4,588,946
1,757	59,891	1,632	93,373	611,913
863	29,413	802	45,856	300,519
2,620	89,304	2,434	139,229	912,432
-	-	-	-	3,160,871
-	33	-	128	22,323
-	1,260	378	5,185	62,820
1,708	799	135	6,762	173,831
1,708	2,092	513	12,075	3,419,845
4,328	91,396	2,947	151,304	4,332,277
1,257	42,843	1,168	66,796	418,269
5,585	134,239	4,115	218,100	4,750,546
-	(14,215)	(24)	(24,226)	(161,600)
-	14,215	24	24,226	161,600
-	14,215	24	24,226	161,600
-	-	-	-	-
-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -

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, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 37,524	\$ 37,524	\$ -
Total Revenues	37,524	37,524	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	22,846	22,889	(43)
Fringe benefits	11,110	11,241	(131)
Total Personnel Services	33,956	34,130	(174)
Operating Expenditures:			
Travel	3,097	3,430	(333)
Miscellaneous	225	225	-
Total Operating Expenditures	3,322	3,655	(333)
Total Direct Expenditures	37,278	37,785	(507)
Indirect:			
Cost allocation plan	16,327	16,374	(47)
Total Expenditures	53,605	54,159	(554)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,081)	(16,635)	(554)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	16,081	16,635	554
Total Other Financing Sources (Uses)	16,081	16,635	554
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

EDA FY 16-19
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 31,500	\$ 31,663	\$ 163
Total Revenues	31,500	31,663	163
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	15,159	15,331	(172)
Fringe benefits	7,372	7,529	(157)
Total Personnel Services	22,531	22,860	(329)
Operating Expenditures:			
Supplies and materials	1	1	-
Travel	4,000	3,980	20
Miscellaneous	2,009	1,770	239
Total Operating Expenditures	6,010	5,751	259
Total Direct Expenditures	28,541	28,611	(70)
Indirect:			
Cost allocation plan	10,834	10,967	(133)
Total Expenditures	39,375	39,578	(203)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,875)	(7,915)	(40)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	7,875	7,915	40
Total Other Financing Sources (Uses)	7,875	7,915	40
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

EPD 319(H) KINCHAFOONEE
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 14,671	\$ 11,216	\$ (3,455)
Total Revenues	14,671	11,216	(3,455)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	7,740	7,340	400
Fringe benefits	3,764	3,605	159
Total Personnel Services	11,504	10,945	559
Operating Expenditures:			
Supplies and materials	1,935	5	1,930
Travel	1,127	462	
Miscellaneous	105	105	-
Total Operating Expenditures	3,167	572	2,595
Total Direct Expenditures	14,671	11,517	3,154
Indirect:			
Cost allocation plan	5,532	5,251	281
Total Expenditures	20,203	16,768	3,435
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,532)	(5,552)	(20)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	5,532	5,552	20
Total Other Financing Sources (Uses)	5,532	5,552	20
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, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 23,996	\$ 23,996	\$ -
Total Revenues	23,996	23,996	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	13,610	13,850	(240)
Fringe benefits	6,619	6,802	(183)
Total Personnel Services	20,229	20,652	(423)
Operating Expenditures:			
Travel	39	23	16
Total Operating Expenditures	39	23	16
Total Direct Expenditures	20,268	20,675	(407)
Indirect:			
Cost allocation plan	9,727	9,907	(180)
Total Expenditures	29,995	30,582	(587)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,999)	(6,586)	(587)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	5,999	6,586	587
Total Other Financing Sources (Uses)	5,999	6,586	587
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, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 1,331	\$ 1,331	\$ -
Total Revenues	1,331	1,331	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	700	696	4
Fringe benefits	339	342	(3)
Total Personnel Services	1,039	1,038	1
Operating Expenditures:			
Supplies and materials	-	19	(19)
Travel	123	405	(282)
Miscellaneous	-	159	(159)
Total Operating Expenditures	123	583	(460)
Total Direct Expenditures	1,162	1,621	(459)
Indirect:			
Cost allocation plan	502	498	4
Total Expenditures	1,664	2,119	(455)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(333)	(788)	(455)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	333	788	455
Total Other Financing Sources (Uses)	333	788	455
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

HSIP 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, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 70,000	\$ 70,030	\$ 30
Total Revenues	70,000	70,030	30
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	33,913	34,127	(214)
Fringe benefits	16,494	16,760	(266)
Total Personnel Services	50,407	50,887	(480)
Operating Expenditures:			
Supplies and materials	4,000	4,024	(24)
Travel	3,857	5,457	(1,600)
Miscellaneous	5,001	2,757	2,244
Total Operating Expenditures	12,858	12,238	620
Total Direct Expenditures	63,265	63,125	140
Indirect:			
Cost allocation plan	24,235	24,413	(178)
Total Expenditures	87,500	87,538	(38)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,500)	(17,508)	(8)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	17,500	17,508	8
Total Other Financing Sources (Uses)	17,500	17,508	8
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

HSIP DOT TEENS IN THE DRIVER'S SEAT
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 7,200	\$ 7,200	\$ -
Total Revenues	7,200	7,200	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	3,881	4,008	(127)
Fringe benefits	1,888	1,969	(81)
Total Personnel Services	5,769	5,977	(208)
Operating Expenditures:			
Travel	457	165	292
Total Operating Expenditures	457	165	292
Total Direct Expenditures	6,226	6,142	84
Indirect:			
Cost allocation plan	2,774	2,867	(93)
Total Expenditures	9,000	9,009	(9)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,800)	(1,809)	(9)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	1,800	1,809	9
Total Other Financing Sources (Uses)	1,800	1,809	9
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

HSIP 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, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 12,560	\$ 12,560	\$ -
Total Revenues	12,560	12,560	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	6,825	6,960	(135)
Fringe benefits	3,318	3,418	(100)
Total Personnel Services	10,143	10,378	(235)
Operating Expenditures:			
Travel	679	508	171
Total Operating Expenditures	679	508	171
Total Direct Expenditures	10,822	10,886	(64)
Indirect:			
Cost allocation plan	4,878	4,979	(101)
Total Expenditures	15,700	15,865	(165)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,140)	(3,305)	(165)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	3,140	3,305	165
Total Other Financing Sources (Uses)	3,140	3,305	165
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, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 5,000	\$ 5,000	\$ -
Total Revenues	5,000	5,000	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	2,223	2,251	(28)
Fringe benefits	1,081	1,106	(25)
Total Personnel Services	3,304	3,357	(53)
Operating Expenditures:			
Travel	108	88	20
Total Operating Expenditures	108	88	20
Total Direct Expenditures	3,412	3,445	(33)
Indirect:			
Cost allocation plan	1,588	1,610	(22)
Total Expenditures	5,000	5,055	(55)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(55)	(55)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	-	55	55
Total Other Financing Sources (Uses)	-	55	55
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, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 167,277	\$ 167,183	\$ (94)
State sources	25,997	25,979	(18)
Donations and contributions	4	125	121
Local match	8,493	8,494	1
Total Revenues	201,771	201,781	10
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	55,928	54,376	1,552
Fringe benefits	27,199	26,705	494
Total Personnel Services	83,127	81,081	2,046
Operating Expenditures:			
Contract Services	84,932	85,054	(122)
Supplies and materials	1,029	1,713	(684)
Travel	5,639	5,898	(259)
Miscellaneous	8,341	10,390	(2,049)
Total Operating Expenditures	99,941	103,055	(3,114)
Total Direct Expenditures	183,068	184,136	(1,068)
Indirect:			
Cost allocation plan	39,971	38,899	1,072
Total Expenditures	223,039	223,035	4
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,268)	(21,254)	14
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	21,268	21,254	(14)
Total Other Financing Sources (Uses)	21,268	21,254	(14)
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

TITLE III-B
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 464,192	\$ 464,161	\$ (31)
State sources	22,060	22,060	-
Donations and contributions	111,952	84,190	(27,762)
Local match	37,633	37,502	(131)
Total Revenues	<u>635,837</u>	<u>607,913</u>	<u>(27,924)</u>
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	56,846	56,524	322
Fringe benefits	27,645	27,760	(115)
Total Personnel Services	<u>84,491</u>	<u>84,284</u>	<u>207</u>
Operating Expenditures:			
Contract Services	488,290	460,396	27,894
Supplies and materials	5,403	5,403	-
Travel	20,047	17,486	2,561
Miscellaneous	33,188	36,111	(2,923)
Total Operating Expenditures	<u>546,928</u>	<u>519,396</u>	<u>27,532</u>
Total Direct Expenditures	<u>631,419</u>	<u>603,680</u>	<u>27,739</u>
Indirect:			
Cost allocation plan	40,627	40,435	192
Total Expenditures	<u>672,046</u>	<u>644,115</u>	<u>27,931</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(36,209)</u>	<u>(36,202)</u>	<u>7</u>
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	36,209	36,202	(7)
Total Other Financing Sources (Uses)	<u>36,209</u>	<u>36,202</u>	<u>(7)</u>
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 377,893	\$ 377,893	\$ -
State sources	22,229	22,229	-
Donations and contributions	111,740	148,245	36,505
Local match	44,459	44,218	(241)
Total Revenues	556,321	592,585	36,264
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	556,321	592,585	(36,264)
Total Operating Expenditures	556,321	592,585	(36,264)
Total Direct Expenditures	556,321	592,585	(36,264)
Total Expenditures	556,321	592,585	(36,264)
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, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 342,642	\$ 342,642	\$ -
State sources	20,155	20,155	-
Donations and contributions	64,940	69,789	4,849
Local match	40,311	40,311	-
Total Revenues	468,048	472,897	4,849
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	468,048	472,897	(4,849)
Total Operating Expenditures	468,048	472,897	(4,849)
Total Direct Expenditures	468,048	472,897	(4,849)
Total Expenditures	468,048	472,897	(4,849)
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, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 60,590	\$ 60,590	\$ -
Total Revenues	60,590	60,590	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	60,590	60,590	-
Total Operating Expenditures	60,590	60,590	-
Total Direct Expenditures	60,590	60,590	-
Total Expenditures	60,590	60,590	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

TITLE VII-2 LTCO
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 17,901	\$ 17,901	\$ -
State sources	1,053	1,053	-
Local match	2,106	2,106	-
Total Revenues	21,060	21,060	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	21,060	21,060	-
Total Operating Expenditures	21,060	21,060	-
Total Direct Expenditures	21,060	21,060	-
Total Expenditures	21,060	21,060	-
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, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 108,192	\$ 108,192	\$ -
Donations and contributions	2,485	1,774	(711)
Total Revenues	110,677	109,966	(711)
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	110,677	109,966	711
Total Operating Expenditures	110,677	109,966	711
Total Direct Expenditures	110,677	109,966	711
Total Expenditures	110,677	109,966	711
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, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 158,801	\$ 158,797	\$ (4)
Donations and contributions	8,262	14,874	6,612
Local match	12,465	11,923	(542)
Total Revenues	179,528	185,594	6,066
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	11,846	11,664	182
Fringe benefits	5,761	5,728	33
Total Personnel Services	17,607	17,392	215
Operating Expenditures:			
Contract Services	153,272	159,343	(6,071)
Supplies and materials	15	240	(225)
Travel	2,384	2,512	(128)
Total Operating Expenditures	155,671	162,095	(6,424)
Total Direct Expenditures	173,278	179,487	(6,209)
Indirect:			
Cost allocation plan	8,466	8,344	122
Total Expenditures	181,744	187,831	(6,087)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,216)	(2,237)	(21)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	2,216	2,237	21
Total Other Financing Sources (Uses)	2,216	2,237	21
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, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 214,387	\$ 214,384	\$ (3)
Total Revenues	214,387	214,384	(3)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	28,160	27,037	1,123
Fringe benefits	13,695	13,278	417
Total Personnel Services	41,855	40,315	1,540
Operating Expenditures:			
Contract Services	130,688	130,688	-
Supplies and materials	2,815	2,814	1
Miscellaneous	18,630	21,226	(2,596)
Total Operating Expenditures	152,133	154,728	(2,595)
Total Direct Expenditures	193,988	195,043	(1,055)
Indirect:			
Cost allocation plan	20,399	19,341	1,058
Total Expenditures	214,387	214,384	3
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, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 29,064	\$ 29,063	\$ (1)
State sources	1,710	1,710	-
Total Revenues	30,774	30,773	(1)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	17,593	16,858	735
Fringe benefits	8,556	8,279	277
Total Personnel Services	26,149	25,137	1,012
Operating Expenditures:			
Supplies and materials	900	900	-
Travel	2,584	1,687	897
Miscellaneous	4,560	6,468	(1,908)
Total Operating Expenditures	8,044	9,055	(1,011)
Total Direct Expenditures	34,193	34,192	1
Total Expenditures	34,193	34,192	1
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,419)	(3,419)	-
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	3,419	3,419	-
Total Other Financing Sources (Uses)	3,419	3,419	-
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, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 3,850	\$ 3,850	\$ -
Donations and contributions	5	5	-
Total Revenues	3,855	3,855	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	3,855	3,855	-
Total Operating Expenditures	3,855	3,855	-
Total Direct Expenditures	3,855	3,855	-
Total Expenditures	3,855	3,855	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

TITLE IV GA CARES SMP
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 9,375	\$ 9,373	\$ (2)
State sources	3,125	3,124	(1)
Total Revenues	<u>12,500</u>	<u>12,497</u>	<u>(3)</u>
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	4,732	5,059	(327)
Fringe benefits	2,301	2,484	(183)
Total Personnel Services	<u>7,033</u>	<u>7,543</u>	<u>(510)</u>
Operating Expenditures:			
Supplies and materials	-	-	-
Travel	500	-	500
Miscellaneous	1,585	1,335	250
Total Operating Expenditures	<u>2,085</u>	<u>1,335</u>	<u>750</u>
Total Direct Expenditures	<u>9,118</u>	<u>8,878</u>	<u>240</u>
Indirect:			
Cost allocation plan	3,382	3,619	(237)
Total Expenditures	<u>12,500</u>	<u>12,497</u>	<u>3</u>
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 36,758	\$ 36,739	\$ (19)
Total Revenues	36,758	36,739	(19)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	15,050	15,035	15
Fringe benefits	7,319	7,384	(65)
Total Personnel Services	22,369	22,419	(50)
Operating Expenditures:			
Supplies and materials	1,400	1,400	-
Travel	3,034	2,583	451
Miscellaneous	6,600	6,993	(393)
Total Operating Expenditures	11,034	10,976	58
Total Direct Expenditures	33,403	33,395	8
Indirect:			
Cost allocation plan	3,355	3,344	11
Total Expenditures	36,758	36,739	19
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, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 141,180	\$ 141,180	\$ -
State sources	98,460	98,460	-
Donations and contributions	694	22,063	21,369
Total Revenues	240,334	261,703	21,369
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	240,334	261,703	(21,369)
Total Operating Expenditures	240,334	261,703	(21,369)
Total Direct Expenditures	240,334	261,703	(21,369)
Total Expenditures	240,334	261,703	(21,369)
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

TITLE IV ADRC-BIP
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 45,330	\$ 45,293	\$ (37)
Total Revenues	45,330	45,293	(37)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	19,454	19,174	280
Fringe benefits	9,461	9,417	44
Total Personnel Services	28,915	28,591	324
Operating Expenditures:			
Travel	2,512	2,985	-
Total Operating Expenditures	2,512	2,985	(473)
Total Direct Expenditures	31,427	31,576	(149)
Indirect:			
Cost allocation plan	13,903	13,717	186
Total Expenditures	45,330	45,293	37
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, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 37,000	\$ 36,996	\$ (4)
Total Revenues	37,000	36,996	(4)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	15,002	14,367	635
Fringe benefits	7,296	7,056	240
Total Personnel Services	22,298	21,423	875
Operating Expenditures:			
Travel	1,000	788	212
Miscellaneous	2,980	4,507	(1,527)
Total Operating Expenditures	3,980	5,295	(1,315)
Total Direct Expenditures	26,278	26,718	(440)
Indirect:			
Cost allocation plan	10,722	10,278	444
Total Expenditures	37,000	36,996	4
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 3,590	\$ 3,590	\$ -
Total Revenues	3,590	3,590	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	1,483	1,535	(52)
Fringe benefits	721	754	(33)
Total Personnel Services	2,204	2,289	(85)
Operating Expenditures:			
Miscellaneous	326	258	68
Total Operating Expenditures	326	258	68
Total Direct Expenditures	2,530	2,547	(17)
Indirect:			
Cost allocation plan	1,060	1,098	(38)
Total Expenditures	3,590	3,645	(55)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(55)	(55)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	-	55	55
Total Other Financing Sources (Uses)	-	55	55
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

MIPPA

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

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 62,410	\$ 61,456	\$ (954)
Total Revenues	62,410	61,456	(954)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	26,885	26,487	398
Fringe benefits	13,075	13,008	67
Total Personnel Services	39,960	39,495	465
Operating Expenditures:			
Travel	2,132	1,164	968
Miscellaneous	1,104	1,849	(745)
Total Operating Expenditures	3,236	3,013	223
Total Direct Expenditures	43,196	42,508	688
Indirect:			
Cost allocation plan	19,214	18,948	266
Total Expenditures	62,410	61,456	954
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 2,250	\$ 2,250	\$ -
Total Revenues	2,250	2,250	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Travel	700	700	-
Miscellaneous	1,550	1,550	-
Total Operating Expenditures	2,250	2,250	-
Total Direct Expenditures	2,250	2,250	-
Total Expenditures	2,250	2,250	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

DHS DEALING WITH DEMENTIA
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 3,000	\$ 3,000	\$ -
Total Revenues	3,000	3,000	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Supplies and materials	3,000	2,815	185
Total Operating Expenditures	3,000	2,815	185
Total Direct Expenditures	3,000	2,815	185
Total Expenditures	3,000	2,815	185
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	185	185
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	-	(185)	(185)
Total Other Financing Sources (Uses)	-	(185)	(185)
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

WIOA ADULT
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 34,232	\$ 34,232	\$ -
Total Revenues	34,232	34,232	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	1,575	1,512	63
Fringe benefits	756	562	194
Total Personnel Services	2,331	2,074	257
Operating Expenditures:			
Contract Services	30,809	30,809	-
Total Operating Expenditures	30,809	30,809	-
Total Direct Expenditures	33,140	32,883	257
Indirect:			
Cost allocation plan	1,092	1,349	(257)
Total Expenditures	34,232	34,232	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

WIOA ADULT
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 354,307	\$ 354,307	\$ -
Total Revenues	354,307	354,307	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	36,718	39,132	(2,414)
Fringe benefits	18,384	19,744	(1,360)
Total Personnel Services	55,102	58,876	(3,774)
Operating Expenditures:			
Contract Services	243,659	238,996	4,663
Supplies and materials	504	679	(175)
Travel	2,197	2,039	158
Miscellaneous	24,239	24,580	(341)
Total Operating Expenditures	270,599	266,294	4,305
Total Direct Expenditures	325,701	325,170	531
Indirect:			
Cost allocation plan	28,606	29,137	(531)
Total Expenditures	354,307	354,307	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

WIOA ADULT
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 224,001	\$ 120,981	\$ (103,020)
Total Revenues	224,001	120,981	(103,020)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	5,914	4,337	1,577
Fringe benefits	2,799	1,785	1,014
Total Personnel Services	8,713	6,122	2,591
Operating Expenditures:			
Contract Services	212,087	105,758	106,329
Travel	500	165	335
Miscellaneous	450	7,243	(6,793)
Total Operating Expenditures	213,037	113,166	99,871
Total Direct Expenditures	221,750	119,288	102,462
Indirect:			
Cost allocation plan	2,251	1,693	558
Total Expenditures	224,001	120,981	103,020
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

WIOA RAPID RESPONSE
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 13,752	\$ 152	\$ (13,600)
Total Revenues	13,752	152	(13,600)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	6,000	61	5,939
Fringe benefits	2,918	30	2,888
Total Personnel Services	8,918	91	8,827
Operating Expenditures:			
Supplies and materials	19	18	1
Travel	527	-	527
Total Operating Expenditures	546	18	528
Total Direct Expenditures	9,464	109	9,355
Indirect:			
Cost allocation plan	4,288	43	4,245
Total Expenditures	13,752	152	13,600
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

WIOA YOUTH
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 236,806	\$ 236,806	\$ -
Total Revenues	236,806	236,806	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	25,742	25,742	-
Fringe benefits	13,503	13,503	-
Total Personnel Services	39,245	39,245	-
Operating Expenditures:			
Contract Services	167,812	167,812	-
Supplies and materials	455	455	-
Travel	1,242	1,242	-
Miscellaneous	4,520	4,586	(66)
Total Operating Expenditures	174,029	174,095	(66)
Total Direct Expenditures	213,274	213,340	(66)
Indirect:			
Cost allocation plan	23,532	23,466	66
Total Expenditures	236,806	236,806	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

WIOA YOUTH
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 217,874	\$ 189,139	\$ (28,735)
Total Revenues	217,874	189,139	(28,735)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	13,980	14,570	(590)
Fringe benefits	5,799	6,295	(496)
Total Personnel Services	19,779	20,865	(1,086)
Operating Expenditures:			
Contract Services	182,170	153,908	28,262
Supplies and materials	6,095	999	5,096
Travel	1,504	393	1,111
Miscellaneous	2,909	7,602	(4,693)
Total Operating Expenditures	192,678	162,902	29,776
Total Direct Expenditures	212,457	183,767	28,690
Indirect:			
Cost allocation plan	5,417	5,372	45
Total Expenditures	217,874	189,139	28,735
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

WIOA INCENTIVE
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 46,023	\$ 16,466	\$ (29,557)
Total Revenues	46,023	16,466	(29,557)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	3,543	2,855	688
Fringe benefits	1,723	1,402	321
Total Personnel Services	5,266	4,257	1,009
Operating Expenditures:			
Supplies and materials	500	-	500
Travel	300	18	282
Miscellaneous	37,425	10,149	27,276
Total Operating Expenditures	38,225	10,167	28,058
Total Direct Expenditures	43,491	14,424	29,067
Indirect:			
Cost allocation plan	2,532	2,042	490
Total Expenditures	46,023	16,466	29,557
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

WIOA INCENTIVE
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 1,752	\$ 1,752	\$ -
Total Revenues	1,752	1,752	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	1,752	1,752	-
Total Operating Expenditures	1,752	1,752	-
Total Direct Expenditures	1,752	1,752	-
Total Expenditures	1,752	1,752	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

WIOA DISLOCATED WORKER
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 25,503	\$ 25,503	\$ -
Total Revenues	25,503	25,503	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	2,711	2,711	-
Fringe benefits	1,261	1,261	-
Total Personnel Services	3,972	3,972	-
Operating Expenditures:			
Contract Services	18,282	18,282	-
Travel	982	982	-
Miscellaneous	2,267	2,267	-
Total Operating Expenditures	21,531	21,531	-
Total Direct Expenditures	25,503	25,503	-
Total Expenditures	25,503	25,503	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

WIOA DISLOCATED WORKER
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 179,236	\$ 116,891	\$ (62,345)
Total Revenues	179,236	116,891	(62,345)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	6,962	8,349	(1,387)
Fringe benefits	3,611	4,204	(593)
Total Personnel Services	10,573	12,553	(1,980)
Operating Expenditures:			
Contract Services	149,147	85,417	63,730
Supplies and materials	1,200	677	523
Travel	1,360	837	523
Miscellaneous	11,653	12,104	(451)
Total Operating Expenditures	163,360	99,035	64,325
Total Direct Expenditures	173,933	111,588	62,345
Indirect:			
Cost allocation plan	5,303	5,303	-
Total Expenditures	179,236	116,891	62,345
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

WIOA DISLOCATED WORKER
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 17,419	\$ 3,701	\$ (13,718)
Total Revenues	17,419	3,701	(13,718)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	400	423	(23)
Fringe benefits	198	174	24
Total Personnel Services	598	597	1
Operating Expenditures:			
Contract Services	13,987	-	13,987
Travel	100	-	100
Miscellaneous	400	193	207
Total Operating Expenditures	14,487	193	14,294
Total Direct Expenditures	15,085	790	14,295
Indirect:			
Cost allocation plan	2,334	2,911	(577)
Total Expenditures	17,419	3,701	13,718
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

WIOA DISLOCATED WORKER
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ -	\$ 5,585	\$ (5,585)
Total Revenues	-	5,585	(5,585)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	-	1,757	(1,757)
Fringe benefits	-	863	(863)
Total Personnel Services	-	2,620	(2,620)
Operating Expenditures:			
Miscellaneous	-	1,708	(1,708)
Total Operating Expenditures	-	1,708	(1,708)
Total Direct Expenditures	-	4,328	(4,328)
Indirect:			
Cost allocation plan	-	1,257	(1,257)
Total Expenditures	-	5,585	(5,585)
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, 2016

	Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 105,000	\$ 106,688	\$ 1,688
State sources	13,125	13,336	211
Total Revenues	118,125	120,024	1,899
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	58,138	59,891	(1,753)
Fringe benefits	28,273	29,413	(1,140)
Total Personnel Services	86,411	89,304	(2,893)
Operating Expenditures:			
Supplies and materials	111	33	78
Travel	1,525	1,260	265
Miscellaneous	1,653	799	854
Total Operating Expenditures	3,289	2,092	1,197
Total Direct Expenditures	89,700	91,396	(1,696)
Indirect:			
Cost allocation plan	41,550	42,843	(1,293)
Total Expenditures	131,250	134,239	(2,989)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,125)	(14,215)	(1,090)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	13,125	14,215	1,090
Total Other Financing Sources (Uses)	13,125	14,215	1,090
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, 2016

	Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 4,091	\$ 4,091	\$ -
Total Revenues	4,091	4,091	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	1,640	1,632	-
Fringe benefits	798	802	(4)
Total Personnel Services	2,438	2,434	4
Operating Expenditures:			
Travel	446	378	68
Miscellaneous	35	135	(100)
Total Operating Expenditures	481	513	(32)
Total Direct Expenditures	2,919	2,947	(28)
Indirect:			
Cost allocation plan	1,172	1,168	4
Total Expenditures	4,091	4,115	(24)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(24)	(24)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	-	24	24
Total Other Financing Sources (Uses)	-	24	24
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, 2016

	Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 193,874	\$ 193,874	\$ -
Total Revenues	193,874	193,874	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	92,897	93,373	(476)
Fringe benefits	45,177	45,856	(679)
Total Personnel Services	138,074	139,229	(1,155)
Operating Expenditures:			
Supplies and materials	112	128	(16)
Travel	4,950	5,185	(235)
Miscellaneous	5,888	6,762	(874)
Total Operating Expenditures	10,950	12,075	(1,125)
Total Direct Expenditures	149,024	151,304	(2,280)
Indirect:			
Cost allocation plan	66,392	66,796	(404)
Total Expenditures	215,416	218,100	(2,684)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,542)	(24,226)	(2,684)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	21,542	24,226	2,684
Total Other Financing Sources (Uses)	21,542	24,226	2,684
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

COMBINING STATEMENT OF NET POSITION
NONMAJOR PROPRIETARY FUNDS
JUNE 30, 2016

	Rural Development Loan Fund	Industrial Development Grant	Area Development Corporation	Rental	Total
<u>ASSETS</u>					
Current Assets					
Cash and cash equivalents	\$ 148,620	\$ 100,033	\$ 6,161	\$ -	\$254,814
Due from other funds	-	-	-	30,320	30,320
Prepaid items	-	-	200	1,380	1,580
Total Current Assets	148,620	100,033	6,361	31,700	286,714
Long-term Assets					
Other assets	-	-	92,033	-	92,033
Capital assets not being depreciated					
Land	-	-	-	7,250	7,250
Capital assets					
Depreciable, net	-	-	-	50,829	50,829
Total Long-term Assets	-	-	92,033	58,079	150,112
Total Assets	148,620	100,033	98,394	89,779	436,826
<u>LIABILITIES</u>					
Current Liabilities					
Accounts payable	-	-	-	2,990	2,990
Due to other funds	-	-	18,111	-	18,111
Total Current Liabilities	-	-	18,111	2,990	21,101
Total Liabilities	-	-	18,111	2,990	21,101
<u>NET POSITION</u>					
Investment in capital assets	-	-	-	58,079	58,079
Restricted					
Loans	148,620	100,033	-	-	248,653
Net position-unrestricted	-	-	80,283	28,710	108,993
Total Net Position	\$ 148,620	\$ 100,033	\$ 80,283	\$ 86,789	\$415,725

RIVER VALLEY REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
NONMAJOR PROPRIETARY FUNDS
JUNE 30, 2016

	Rural Development Loan Fund	Industrial Development Grant	Area Development Corporation	Rental	Total
<u>Operating Revenues:</u>					
Charges for services	\$ -	\$ -	\$ 2,885	\$ 30,000	\$ 32,885
Total Operating Revenues	-	-	2,885	30,000	32,885
<u>Operating Expenses:</u>					
Computer charges	-	-	875	-	875
Depreciation	-	-	-	5,408	5,408
Repairs & Maintenance	-	-	-	2,990	2,990
Insurance and bonding	-	-	-	1,762	1,762
Per diem and fees	-	-	30	-	30
Publications and printing	-	-	265	-	265
Travel	-	-	72	-	72
Total Operating Expenses	-	-	1,242	10,160	11,402
Operating income (loss)	-	-	1,643	19,840	21,483
Nonoperating revenues (expenses)					
Interest income	-	43	2	-	45
Loss on sale of capital asset	-	-	(1,461)	-	(1,461)
Total nonoperating revenues (expenses)	-	43	(1,459)	-	(1,416)
Income (loss) before transfers	-	43	184	19,840	20,067
Transfers out	-	-	-	(19,840)	(19,840)
Change in net position	-	43	184	-	227
Net Position - Beginning of Year	148,620	99,990	80,099	86,789	415,498
Net Position - End of Year	\$ 148,620	\$ 100,033	\$ 80,283	\$ 86,789	\$ 415,725

RIVER VALLEY REGIONAL COMMISSION

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
JUNE 30, 2016

	Rural Development Loan Fund	Industrial Development Grant	Area Development Corporation	Rental	Total
<u>Cash Flow from Operating Activities:</u>					
Cash received from customers	\$ -	\$ -	\$ 2,885	\$ 27,500	\$ 30,385
Cash paid to suppliers	-	-	(1,096)	(7,660)	(8,756)
Net Cash Provided by (Used for) Operating Activities	-	-	1,789	19,840	21,629
<u>Cash Flows from Non-Capital Financing Activities:</u>					
Transfer out	-	-	-	(19,840)	(19,840)
Net Cash Provided by (Used for) Non-Capital Financing Activities	-	-	-	(19,840)	(19,840)
<u>Cash flows from Capital and Related Financing Activities:</u>					
Purchase of capital assets	-	-	-	-	-
Net Cash Provided by (Used for) Capital and Related Financing Activities	-	-	-	-	-
<u>Cash Flows from Investing Activities:</u>					
Interest income	-	43	2	-	45
Net Cash Provided by (Used for) Investing Activities	-	43	2	-	45
Net Increase (Decrease) in Cash and Equivalents	-	43	1,791	-	1,834
Cash and Cash Equivalents - Beginning of Year	148,620	99,990	4,370	-	252,980
Cash and Cash Equivalents - End of Year	\$ 148,620	\$ 100,033	\$ 6,161	\$ -	\$ 254,814

RIVER VALLEY REGIONAL COMMISSION

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS

JUNE 30, 2016

(CONTINUED)

	Rural Development Loan Fund	Industrial Development Grant	Area Development Corporation	Rental	Total
<u>Reconciliation of Net Operating</u>					
<u>Income to Net Cash</u>					
<u>Provided by Operating Activities:</u>					
Net Operating Income (Loss)	\$ -	\$ -	\$ 1,643	\$ 19,840	\$ 21,483
Depreciation expense	-	-	-	5,408	5,408
Changes in Assets and Liabilities:					
(Increase) decrease in due from other funds	-	-	-	(8,504)	(8,504)
(Increase) decrease in prepaid items	-	-	7	106	113
Increase (decrease) in accounts payable	-	-	-	2,990	2,990
Increase (decrease) in due to other funds	-	-	139	-	139
Total Adjustments	-	-	146	-	146
Net Cash Provided by Operating Activities	\$ -	\$ -	\$ 1,789	\$ 19,840	\$ 21,629

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II. SUPPLEMENTAL SCHEDULES

RIVER VALLEY REGIONAL COMMISSION

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

Fringe Benefits:

Payroll taxes	\$ 88,148
Group insurance	225,325
Retirement	115,708
Compensated Absences	<u>252,365</u>
Total Fringe Benefits	<u>681,546</u>

Basis:

Indirect salaries	341,647
Direct salaries	<u>1,046,125</u>
Total Basis	<u>\$ 1,387,772</u>

Ratio:

Fringe Benefits/Basis	<u><u>49.11%</u></u>
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RIVER VALLEY REGIONAL COMMISSION

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

Indirect Costs:

Indirect salaries	\$ 341,647
Fringe benefits	<u>167,786</u>
Subtotal	<u>509,433</u>
Advertising	151
Computer charges	53,961
Depreciation	20,340
Equipment/furnishings	1,207
Insurance and bonding	7,563
Membership and subscriptions	9,425
Miscellaneous	102
Office repairs and maintenance	36,568
Other public meetings	340
Postage and freight	11,186
Professional fees	25,991
Publications and printing	1,705
Rentals - real estate	35
Supplies and materials	12,986
Telecommunications	13,940
Training and education	3,079
Travel	12,312
Utilities	<u>28,039</u>
Total Indirect Costs	<u>\$ 748,363</u>
Direct salary costs	\$ 1,046,125
Fringe benefits	<u>513,760</u>
Total Basis	<u>\$ 1,559,885</u>
<u>Ratio:</u>	
Indirect-Costs/Basis	<u>47.98%</u>

RIVER VALLEY REGIONAL COMMISSION

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

State Program Name	Contract Number	Federal Revenue Received	State Revenue Received	Local Revenue	Total Expenditures	Due (To)/From State
GDOT TIA	AE00TTIA140352	\$ -	\$ 5,000	\$ -	\$ 5,055	\$ 1,343
Title III-E	42700-373-0000040067	167,183	25,979	8,619	223,035	5,558
Title III-B	42700-373-0000040067	464,161	22,060	121,692	644,115	3,960
Title III-C1	42700-373-0000040067	377,893	22,229	192,463	592,585	3,927
Title III-C2	42700-373-0000040067	342,642	20,155	110,100	472,897	4,057
Title VII-2 LTCO	42700-373-0000040067	17,901	1,053	2,106	21,060	173
LTCO St Supplement	42700-373-0000040067	-	60,590	-	60,590	12,837
Community Care	42700-373-0000040067	446,264	446,263	-	892,527	76,882
Alzheimer's	42700-373-0000040067	-	108,192	1,774	109,966	24,592
Title III-D	42700-373-0000040067	29,063	1,710	-	34,192	292
Income Tax Check Off	42700-373-0000040067	-	3,850	5	3,855	553
Community Based Services	42700-373-0000040067	-	820,640	32,351	852,992	164,151
Title IV GA CARES SMP	42700-373-0000040067	9,373	3,124	-	12,497	290
Nutrition Services (NSIP)	42700-373-0000040067	141,180	98,460	22,063	261,703	21,516
ADRC	42700-373-0000040067	-	36,996	-	36,966	6,015
Dealing with Dementia		-	3,000	-	2,815	-
DHS Transportation	42700-362-0000023228	851,448	28,311	-	840,711	-
Jobs Access Reverse Commute	GA-37-X023	106,688	13,336	-	134,239	2,799
DNR Historic Preservation		-	4,091	-	4,115	-
Dept of Community Affairs		-	193,874	-	218,100	48,468
TOTAL		\$ 2,953,796	\$ 1,918,913	\$ 491,173	\$ 5,424,015	\$ 377,413

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RIVER VALLEY REGIONAL COMMISSION

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

<u>City/County Government</u>	Amount Due 6/30/15 Over/Under	FY16 Assessment Billed	FY16 Assessment Collections	Amount Due 6/30/16 Over (Under)
Crisp County	\$ -	\$ 11,570	\$ 11,570	\$ -
City of Arabi	-	579	579	-
City of Cordele	-	11,187	11,187	-
Dooly County	-	5,490	5,490	-
City of Byromville	-	532	399	133
City of Dooling	-	146	146	-
City of Lilly	51	206	257	-
City of Pinehurst	-	360	360	-
City of Unadilla	1,847	3,717	5,564	-
City of Vienna	-	3,853	3,853	-
Macon County	-	7,625	7,625	-
City of Ideal	-	470	470	-
City of Marshallville	-	1,374	1,374	-
City of Montezuma	-	3,288	3,288	-
City of Oglethorpe	-	1,252	1,252	-
Marion County	-	6,452	6,452	-
City of Buena Vista	548	2,188	2,736	-
Schley County	-	3,232	3,232	-
City of Ellaville	-	1,857	1,857	-
Sumter County	-	13,426	13,426	-
City of Americus	-	16,359	16,359	-
City of Andersonville	-	242	242	-
City of Desoto	-	187	187	-
City of Leslie	-	395	395	-
City of Plains	-	755	755	-
Taylor County	-	5,481	5,481	-
City of Butler	-	1,931	1,931	-
City of Reynolds	-	1,052	1,052	-
Webster County	-	2,719	2,719	-
Chattahoochee County	-	12,842	12,842	-
Clay County	-	1,882	1,882	-
City of Bluffton	-	100	100	-
City of Fort Gaines	-	1,063	1,063	-
Harris County	-	29,134	29,134	-
City of Hamilton	-	1,013	1,013	-
City of Pine Mountain	-	1,336	1,336	-

RIVER VALLEY REGIONAL COMMISSION

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

<u>City/County Government</u>	Amount Due 6/30/15 Over/Under	FY16 Assessment Billed	FY16 Assessment Collections	Amount Due 6/30/16 Over (Under)
City of Shiloh	-	445	445	-
City of Waverly Hall	-	735	735	-
Muscogee County	-	202,824	202,824	-
Quitman County	-	2,367	2,367	-
Randolph County	-	2,574	2,574	-
City of Cuthbert	-	3,618	3,618	-
City of Shellman	-	1,005	1,005	-
Stewart County	-	3,356	3,356	-
City of Lumpkin	-	1,096	1,096	-
City of Richland	-	1,416	1,416	-
Talbot County	-	4,909	4,909	-
City of Geneva	-	99	99	-
City of Junction City	-	169	169	-
City of Talbotton	227	904	1,131	-
City of Woodland	95	375	470	-
Total	\$ 2,768	\$ 381,187	\$ 383,822	\$ 133

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III. SINGLE AUDIT SECTION

RIVER VALLEY REGIONAL COMMISSION

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

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>				
Passed through Georgia Department of Human Services				
Division of Aging Services				
Special Programs for Aging - Title III, Part B	93.044	42700-373-0000040067	\$ - *	\$ 464,161
Special Programs for Aging - Title III, Part C(1)	93.045	42700-373-0000040067	-	377,893
Special Programs for Aging - Title III, Part C(2)	93.045	42700-373-0000040067	-	342,642
Nutrition Services Incentive Program	93.053	42700-373-0000040067	-	141,180
Subtotal Aging Cluster Programs 93.044, 93.045, and 93.053			-	1,325,876
Money Follows the Person Program	93.791	42700-373-0000040067	-	214,384
Special Programs for Aging - Community Care	93.778	42700-373-0000040067	-	446,264
Special Programs for Aging - Title III, Part D	93.043	42700-373-0000040067	-	29,063
Special Programs for Aging - Title III, Part E	93.052	42700-373-0000040067	-	167,183
Special Programs for Aging - Title VII-2, LTCO	93.042	42700-373-0000040067	-	17,901
Special Programs for Aging - Title IV	93.048	42700-373-0000040067	-	54,666
Social Services Block Grant	93.667	42700-373-0000040067	- *	158,797
Special Services for the Aging - CMS Research	93.779	42700-373-0000040067	-	36,739
Title IV - CDSME Programs	93.734	42700-373-0000037079	-	3,590
MIPPA - Medicare Enrollment Assistance Program	93.071	42700-373-0000037079	- *	15,602
MIPPA - Medicare Enrollment Assistance Program	93.071	42700-373-0000046958	- *	45,854
Subtotal CFDA 93.071			-	61,456
Evidence-Based Falls Prevention Program	93.761	42700-373-0000045664	-	2,250
Total Passed through GA State Dept of Health and Human Services			-	2,518,169
Passed through Georgia Department of Human Services				
Office of Facilities and Support Services				
Special Programs for the Aging-Title III, Part B	93.044	42700-362-0000023228	- *	57,222
Temporary Assistance for Needy Families	93.558	42700-362-0000023228	-	94,875
Social Services Block Grant	93.667	42700-362-0000023228	- *	185,129
DOT 5310 Enhanced Mobility	20.513	42700-362-0000023228	-	94,812
Job Access Reverse Commute	20.516	42700-362-0000023228	-	60,656
DOT FTA New Freedom Program	20.521	42700-362-0000023228	-	358,754
Subtotal Transit Services Programs Cluster 20.513, 20.516, and 20.521			-	514,222
Total Passed through Office of Facilities and Support Services			-	851,448
Total Pass-through Programs			-	3,369,617
Total U.S. Department of Health and Human Resources			-	3,369,617

* - 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, 2016
(CONTINUED)

Federal/Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<u>U.S. Department of Transportation</u>				
Passed through Georgia Dept. of Transportation				
Highway Planning and Construction	20.205	13291	\$ -	\$ 1,331
Highway Planning and Construction (HSIP)	20.205	13550	-	89,790
Subtotal Highway Planning and Construction Cluster			-	91,121
DOT FTA Transportation Planning	20.505	GA-80-X009-02	-	23,996
DOT FTA Transit Capital Assistance	20.505	GA-37-X023	-	106,688
Subtotal CFDA 20.505			-	130,684
Total Passed Through Georgia Dept. of Transportation			-	221,805
Total U.S. Department of Transportation			-	221,805
<u>U.S. Department of Commerce</u>				
Direct Programs				
EDA Funding	11.302		-	37,524
EDA Funding	11.302		-	31,663
Total Direct Programs			-	69,187
Total U.S. Department of Commerce			-	69,187
<u>U.S. Environmental Protection Agency</u>				
Passed through Georgia Dept. of Natural Resources, EPD				
Nonpoint Source Implementation Section 319(h)	66.460	751-150123	-	11,216
Total Passed Through Georgia Dept. of Natural Resources			-	11,216
Total U.S. Environmental Protection Agency			-	11,216

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, 2016
(CONTINUED)

Federal/Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<u>U.S. Department of Labor</u>				
Passed through GA Dept of Economic Dvlpmnt, Workforce Division				
WIOA Adult	17.258	11-15-15-08-015	\$ 30,809	\$ 34,232
WIOA Adult	17.258	11-14-15-08-015	238,996	354,307
WIOA Adult	17.258	11-15-16-08-015	105,758	120,981
WIOA Rapid Response	17.278	44-14-14-08-015	-	152
WIOA Youth	17.259	15-14-14-08-015	167,812	236,806
WIOA Youth	17.259	15-15-15-08-015	153,908	189,139
WIOA Incentive	17.267	99-13-13-08-015	-	16,466
WIOA Incentive	17.258	14-14-15-08-015	1,752	1,752
WIOA Dislocated Worker	17.278	31-14-14-08-015	18,282	25,503
WIOA Dislocated Worker	17.278	31-14-15-08-015	85,417	116,891
WIOA Dislocated Worker	17.278	31-15-15-08-015	-	3,701
WIOA Dislocated Worker	17.278	25-15-16-08-015	-	5,585
Subtotal WIOA Cluster Programs			<u>802,734</u>	<u>1,105,515</u>
Total Pass-through Programs			<u>802,734</u>	<u>1,105,515</u>
Total U.S. Department of Labor			<u>802,734</u>	<u>1,105,515</u>
Total Expenditures of Federal Awards-Special Revenue Funds			<u>802,734</u>	<u>4,777,340</u>
<u>Economic Development Administration</u>				
Direct Programs				
Revolving Loan	11.307		-	649,965
Total Direct Programs			-	<u>649,965</u>
Total Economic Development Administration			-	<u>649,965</u>
<u>U.S. Department of Agriculture</u>				
Direct Programs				
Rural Development Loan Fund	10.854		-	148,620
Intermediary Relending Program	10.767		-	753,371
Total Direct Programs			-	<u>901,991</u>
Total U.S. Department of Agriculture			-	<u>901,991</u>
Total Expenditures of Federal Awards			<u>\$ 802,734</u>	<u>\$ 6,329,296</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, 2016

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	42700-373-0000040067	93.044	\$ 464,161
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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	42700-362-0000023228	93.044	<u>57,222</u>
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Subtotal for CFDA 93.044

\$ 521,383

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	42700-373-0000040067	93.667	\$ 158,797
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Passed through Georgia Department of Human Services

Office of Facilities and Support Services

Social Services Block Grant	42700-362-0000023228	93.667	<u>185,129</u>
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Subtotal for CFDA 93.667

\$ 343,926

U.S. Department of Health and Human Services

Passed through Georgia Department of Human Services

Division of Aging Services

MIPPA - Medicare Enrollment Assistance Program	42700-373-0000037079	93.071	\$ 15,602
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MIPPA - Medicare Enrollment Assistance Program	42700-373-0000046958	93.071	<u>45,854</u>
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Subtotal for CFDA 93.071

\$ 61,456

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, 2016

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of River Valley Regional Commission under programs of the federal government for the fiscal year ended June 30, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of River Valley Regional Commission, it is not intended to and does not present the financial position, changes in net position or cash flows of River Valley Regional Commission.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 – INDIRECT COST RATE

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

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

RIVER VALLEY REGIONAL COMMISSION

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

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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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, 2016, 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 October 31, 2016.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



Macon, Georgia
October 31, 2016

**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 THE UNIFORM GUIDANCE**

To the Council
River Valley Regional Commission
Columbus, Georgia

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of River Valley Regional Commission's compliance.

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

Management of River Valley Regional Commission is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered River Valley Regional Commission's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of River Valley Regional Commission's internal control over compliance.

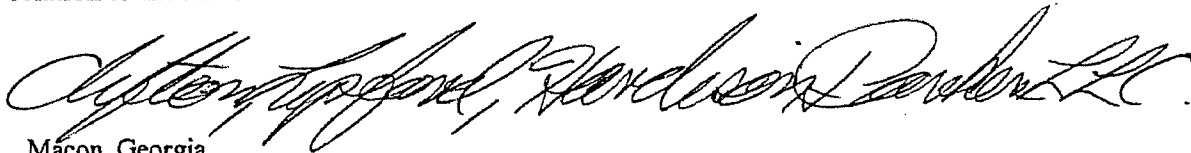
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

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

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

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

We have audited the financial statements of River Valley Regional Commission as of and for the fiscal year ended June 30, 2016, and have issued our report thereon dated October 31, 2016, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



Macon, Georgia
October 31, 2016

RIVER VALLEY REGIONAL COMMISSION

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

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 2 CFR 200.516(a)?	No

Identification of Major Programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
93.044	Aging Cluster – Title III, Part B
93.045	Aging Cluster – Title III, Part C(1)
93.053	Aging Cluster – Title III, NSIP Congregate Meals
93.791	Money Follows the Person Program

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

Section II – Financial Statement Findings

No Financial Statement Findings were reported.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

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