



COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2017**



**COMPREHENSIVE ANNUAL FINANCIAL
REPORT**

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2017**

**PREPARED BY:
RVRC FINANCE DEPARTMENT**

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
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I. INTRODUCTORY SECTION

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November 17, 2017

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

We are pleased to present the Comprehensive Annual Financial Report (CAFR) of the River Valley Regional Commission (RVRC) for the fiscal year ended June 30, 2017. This report has been prepared by the River Valley RC's Finance and Administration staff. Responsibility for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the agency's management. Management has established a comprehensive framework of internal control to provide a reasonable basis for our assertion that, to the best of our knowledge and belief, the data, as presented, is accurate in all material respects and reported in a manner designed to present fairly the financial position and results of operations of the various funds of the River Valley RC. All disclosures necessary to enable interested persons to gain a reasonable understanding of the River Valley RC's financial affairs have been included.

The River Valley Regional Commission's financial statements have been independently audited by Clifton, Lipford, Hardison & Parker, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the River Valley Regional Commission for the fiscal year ended June 30, 2017 are free of material misstatements. The independent auditor issued an unmodified opinion and concluded that the Regional Commission's financial statements for the fiscal year ended June 30, 2017 are fairly presented in all material respects. The independent auditor's report is presented on pages 10-12 of this report.

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

Governmental Accounting Standards Board (GASB) Statement 34 requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The RC's MD&A may be found immediately following the Independent Auditor's Report.

[Chattahoochee](#) | [Clay](#) | [Crisp](#) | [Dooly](#) | [Harris](#) | [Macon](#) | [Marion](#) | [Muscogee](#)
[Quitman](#) | [Randolph](#) | [Schley](#) | [Stewart](#) | [Sumter](#) | [Talbot](#) | [Taylor](#) | [Webster](#)

RVRC PROFILE

The River Valley Regional Commission was established in 2009 in accordance with Georgia House Bill 1216. The RC, effective July 1, 2009, succeeded the former Lower Chattahoochee Regional Development Center and the former Middle Flint Regional Development Center, both of which were established in 1961 (as Area Planning and Development Commissions) and merged in 2009. The Official Code of Georgia Annotated (OCGA) Section 50-8-31 et al provided for this succession and is the basis for the RC's existence. Membership in the RC is required for each county and municipality in the River Valley region. The RC's membership consists of 16 counties and 35 municipalities in the River Valley with a total population of 377,661. The area consists of mostly rural counties with Muscogee County being the only predominantly urban county. The Regional Commission maintains two offices, the headquarters in Columbus, GA (Muscogee County) and another office in Americus, GA (Sumter County).

The RC's Regional Council is made up of thirty-two elected officials from member governments as well as thirteen nonpublic Council appointees, three individuals appointed by the Governor of Georgia, one individual appointed by the Lieutenant Governor of Georgia and one individual appointed by the Speaker of the House of Representatives of the State of Georgia. All members must reside within the region. The Council is responsible for establishing the policy and direction for the daily operations of the Regional Commission, and through the Executive Director whom it employs, to direct business affairs, supervise staff, adopt an annual budget and work program, oversee the management of funds, and perform other functions as may be provided or authorized by law. An Executive Committee (comprised of Council Officers and additional nominated members within the Regional Council) serves to determine specific procedures, guidelines, and limitations for the Executive Director to follow. The Executive Committee members are the principal officials of the RC shown on page 8. The RC's Executive Director plans and directs the administration and operations of the River Valley Regional Commission and its departments, including Administration and Finance, the Area Agency on Aging, Community and Economic Development, Planning, and Workforce Development. The Organizational Chart on page 7 shows a detailed graphic presentation of the RVRC's structure.

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

The River Valley Regional Commission's vision is to foster a region where current and future generations succeed at home, at work, and in their communities. The RC strives to achieve this vision by emphasizing and practicing the core values of accountability, collaboration, community, innovation, diversity, and integrity. A wide array of services and functions is clearly necessary to accomplish a mission so broad and to comply with state and federal laws and regulations. The RC's primary and most valuable assets are the support of its member governments and the quality of its employees with their extraordinary dedication, capabilities, knowledge, and skill sets in a number of disciplines. An overview of each department's activities is included below.

[Chattahoochee](#) | [Clay](#) | [Crisp](#) | [Dooly](#) | [Harris](#) | [Macon](#) | [Marion](#) | [Muscogee](#)
[Quitman](#) | [Randolph](#) | [Schley](#) | [Stewart](#) | [Sumter](#) | [Talbot](#) | [Taylor](#) | [Webster](#)

Administration and Finance

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

Area Agency on Aging

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

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

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

Community and Economic Development

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

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

Planning

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

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

Workforce Development

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

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

Chattahoochee | Clay | Crisp | Dooly | Harris | Macon | Marion | Muscogee
Quitman | Randolph | Schley | Stewart | Sumter | Talbot | Taylor | Webster

Regional appropriations (member assessments based on population) generally account for about five percent of the River Valley Regional Commission's total revenues. The Commission strives to leverage the member governments' regional appropriations at the highest level possible by generating revenues from a wide variety of sources. In Fiscal Year 2017, the Commission brought in \$21 of Program Revenue for every dollar of member assessments. The previous year's leverage amount was almost \$20.

The economic condition of member governments and their constituents within the River Valley Region also has an impact on the financial condition of the Commission itself. While the Region as a whole is generally lagging behind the state and national levels of median personal income, income per capita and a number of other economic indicators, there are some signs that economic conditions are improving. Unemployment rates within the region have been steadily decreasing over the past 3-5 years in almost every county in the River Valley. In 2012 the River Valley Region was one of only three regions in the state to pass the Transportation Improvement Act (TIA), a one cent sales tax for transportation improvements. As of June 30, 2017, this tax has brought \$204,032,153 into the region since its inception and provided funding for numerous transportation projects that otherwise would not have been possible.

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

Major initiatives for the River Valley Regional Commission in Fiscal Year 2017 included:


- Successful completion of the Redevelopment Fund Grant project to rehabilitate one building in downtown City of Vienna
- Completion of the City of Americus Bicycle and Pedestrian multi-modal transportation plan
- 77,191 trips provided and 33 centers served under the Department of Human Services Transportation contract
- Obtained and validated local road data for the Sumter County Moving Ahead for Progress in the 21st Century (MAP-21) project
- Area Agency on Aging GeorgiaCares program reached more than 103,000 beneficiaries by creating internships and volunteer programs
- Workforce Innovation and Opportunity Act Regional Plan was approved by the State Workforce Office
- Assisted three counties and eleven cities with the development and adoption of their comprehensive plans
- Wrote two successful multi-modal Safety and Access grants totaling \$222,755 from Georgia Department of Transportation for sidewalk improvements in the cities of Americus and Columbus
- Began implementation of two grants from Georgia Department of Natural Resources Environmental Protection Division through Section 319(h) of the Clean Water Act to restore the Pataula Creek and Kinchafoonee Creek watersheds
- Executed a contract with Georgia Department of Community Affairs to begin the Local Update of Census Addresses (LUCA)

AWARDS AND ACKNOWLEDGEMENTS

In past years, River Valley Regional Commission has presented its Annual Financial Report as a set of only basic financial statements, the minimum information necessary for fair presentation in conformity with generally accepted accounting principles (GAAP). However, authoritative standards and best practices recommended by the Government Finance Officers Association of the United States and Canada (GFOA) promote the preparation of high quality comprehensive annual financial reports that provide better transparency to citizens and stakeholders of governments. RVRC management is very pleased to issue this inaugural Comprehensive Annual Financial Report for the fiscal year ended June 30, 2017 and intends to submit this report to GFOA for consideration for a Certificate of Achievement for Excellence in Financial Reporting.

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

Respectfully submitted,

	
Patricia P. Cullen Executive Director	Emily J. Chambers Finance Officer

River Valley Regional Council

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



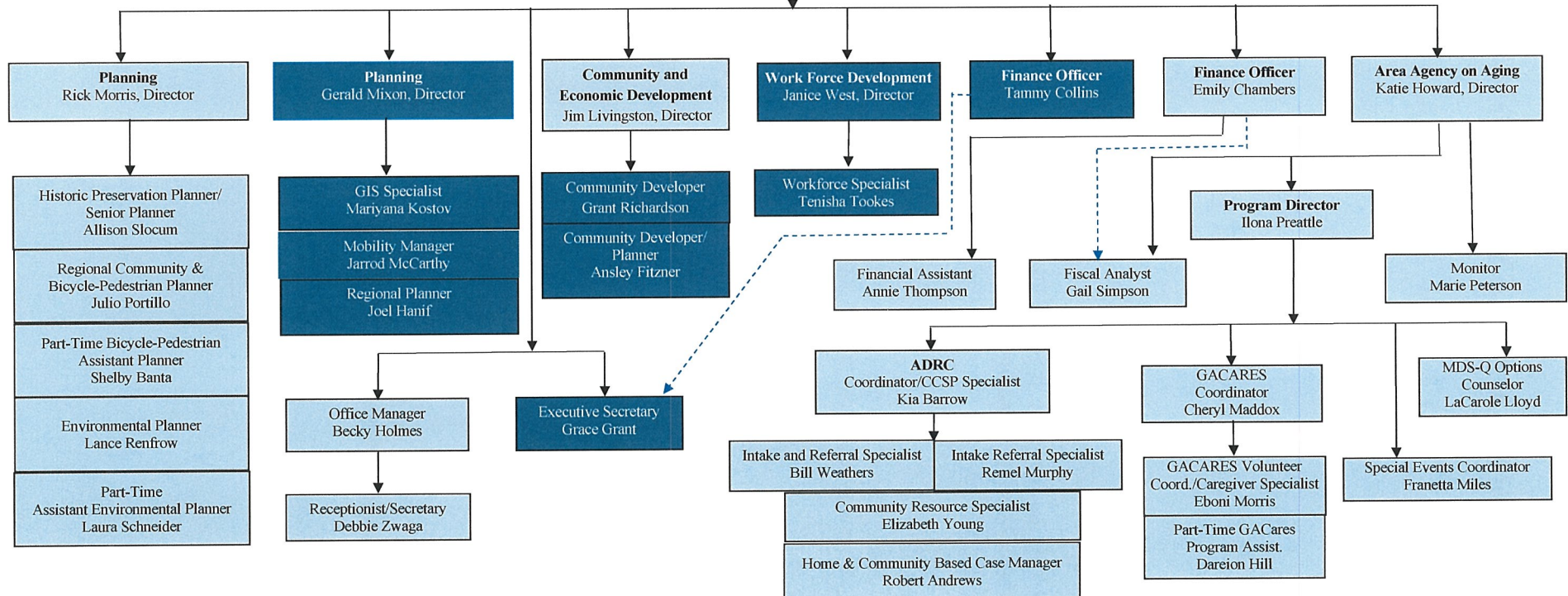
**Organization Chart
FY 2017**

Executive Director
Patricia P. Cullen

Assistant Executive Director
Sarah Walls

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RIVER VALLEY REGIONAL COMMISSION

LIST OF PRINCIPAL OFFICIALS

REGIONAL COUNCIL EXECUTIVE COMMITTEE

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

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

Hon. Jerry “Pops” Barnes (Council Secretary)
Columbus Consolidated Govt. Councilor

Ms. Patricia Goodman
Private Industry Appointee, Randolph County

Hon. Bruce Hill
City of Oglethorpe Mayor

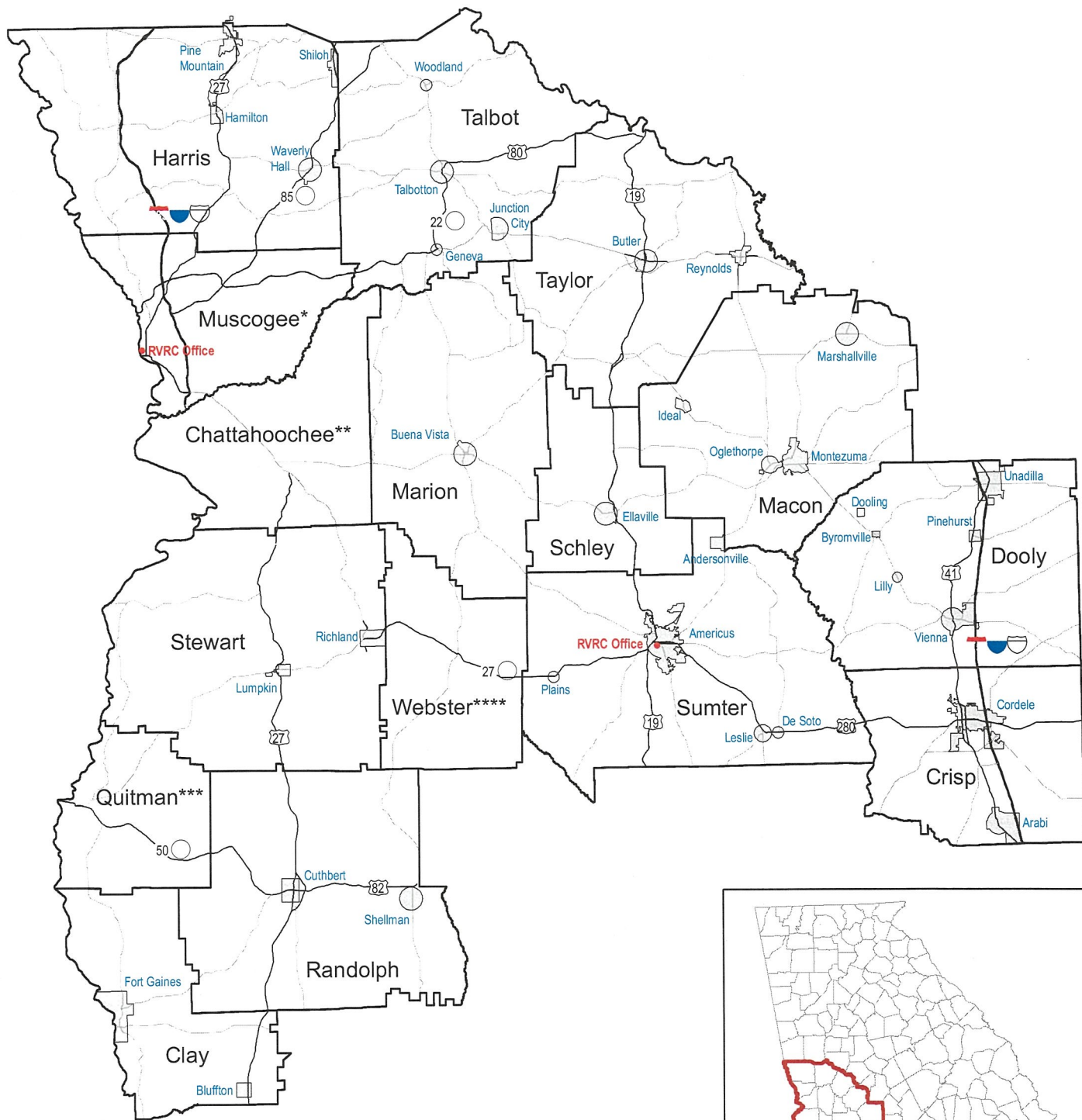
Hon. Terrell Hudson
Dooly County Commission Chair

Mr. Chip Jones
Private Industry Appointee, Stewart County

Hon. John Harry Lange
Harris County Commission Chair

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

River Valley Regional Commission—Region 8



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

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II. 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, 2017, 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, 2017, 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 13 through 20 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

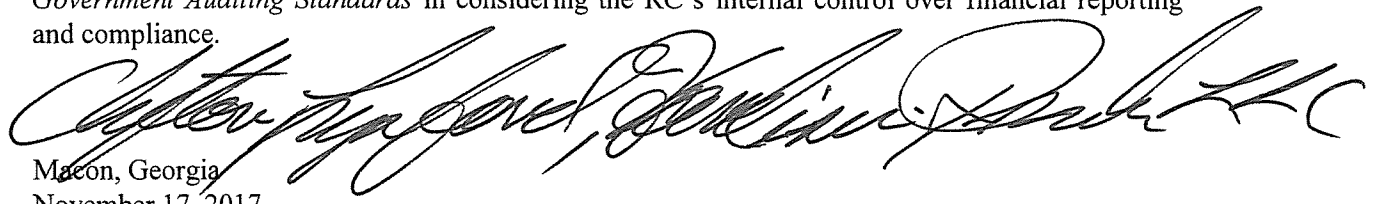
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the RC's basic financial statements. The combining and individual nonmajor fund financial statements and schedules, the supplemental schedules, and the schedule of expenditures of federal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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2017, on our consideration of the RC's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the RC's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the RC's internal control over financial reporting and compliance.



Macon, Georgia
November 17, 2017

MANAGEMENT'S DISCUSSION & ANALYSIS

RIVER VALLEY REGIONAL COMMISSION
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2017
MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of River Valley Regional Commission (RVRC), we offer readers of the RVRC's financial statements this narrative overview and analysis of the financial activities of the Commission for the fiscal year ended June 30, 2017. 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, 2017:

- The total assets of the RVRC were \$5,433,896. Of this amount, \$585,722 are invested in capital assets, net of depreciation and related debt.
- The total liabilities for the RVRC were \$2,530,161. Total noncurrent liabilities were \$1,313,301.
- The assets of the RVRC exceeded its liabilities by \$2,903,735. Of this amount, \$1,211,649 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 \$7,873,895.
- Total general revenues from governmental activities were \$383,637 (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 \$8,318,008.
- Total combined expenses were \$8,228,861 for governmental and business-type activities.
- The net position of the RVRC was \$2,903,735 an increase of \$89,147 from the beginning of the year.
- Excess of actual expenditures over budget in individual budget line items totaled \$60,827 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.

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

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 MANAGEMENT'S DISCUSSION AND ANALYSIS
 (CONTINUED)

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 21 to 24 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	
	Restated		Restated		Restated	
	June 30, 2017	June 30, 2016	June 30, 2017	June 30, 2016	June 30, 2017	June 30, 2016
Current and Other Assets	\$ 2,342,046	\$ 2,069,518	\$ 1,197,664	\$ 1,478,281	\$ 3,539,710	\$ 3,547,799
Capital Assets-Net	1,265,648	1,290,443	68,421	58,079	1,334,069	1,348,522
Other Noncurrent Assets	-	92,033	560,117	332,200	560,117	424,233
Total Assets	3,607,694	3,451,994	1,826,202	1,868,560	5,433,896	5,320,554
Current Liabilities	1,144,954	1,014,156	71,906	55,591	1,216,860	1,069,747
Noncurrent Liabilities	722,526	777,691	590,775	658,528	1,313,301	1,436,219
Total Liabilities	1,867,480	1,791,847	662,681	714,119	2,530,161	2,505,966
Net Position:						
Net Investment						
in Capital Assets	517,301	517,397	68,421	58,079	585,722	575,476
Restricted	-	-	1,106,364	1,085,253	1,106,364	1,085,253
Unrestricted	1,222,913	1,142,750	(11,264)	11,109	1,211,649	1,153,859
Total Net Position	\$ 1,740,214	\$ 1,660,147	\$ 1,163,521	\$ 1,154,441	\$ 2,903,735	\$ 2,814,588

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 MANAGEMENT'S DISCUSSION AND ANALYSIS
 (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 2017	Restated FY 2016	FY 2017	Restated FY 2016	FY 2017	Restated FY 2016
Program Revenues:						
Charges for Services	\$ 310,802	\$ 318,339	\$ 56,721	\$ 58,425	\$ 367,523	\$ 376,764
Operating Grants/Contributions	7,563,093	7,214,223	-	-	7,563,093	7,214,223
General Revenues:						
Regional Appropriations	377,661	381,187	-	-	377,661	381,187
Interest Revenue	324	455	201	469	525	924
Gain on Sale of Capital Assets	-	113,747	-	-	-	113,747
Miscellaneous Revenue	5,652	2,172	3,554	27,486	9,206	29,658
Total Revenues	8,257,532	8,030,123	60,476	86,380	8,318,008	8,116,503
Program Expenses:						
Aging Services	4,930,694	4,766,041	-	-	4,930,694	4,766,041
Workforce Development	1,268,356	1,105,515	-	-	1,268,356	1,105,515
Planning & Development	390,884	333,962	-	-	390,884	333,962
Transportation	1,073,498	1,125,118	-	-	1,073,498	1,125,118
Revolving Loan Programs	-	-	2,399	21,040	2,399	21,040
Relending Programs	-	-	18,997	8,522	18,997	8,522
Industrial & Area Developer	-	-	-	-	-	-
Rental Program	-	-	10,550	10,160	10,550	10,160
General Expenses:						
General Government	533,483	604,484	-	-	533,483	604,484
Total Expenses	8,196,915	7,935,120	31,946	39,722	8,228,861	7,974,842
Transfers	19,450	19,840	(19,450)	(19,840)	-	-
Change in Net Position	80,067	114,843	9,080	26,818	89,147	141,661
Net Position - Beginning	1,660,147	1,545,304	1,154,441	1,127,623	2,814,588	2,672,927
Net Position - Ending	\$ 1,740,214	\$ 1,660,147	\$ 1,163,521	\$ 1,154,441	\$ 2,903,735	\$ 2,814,588

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.

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

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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 25 through 33 of this report.

Proprietary funds

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

Other proprietary funds include the EDA Revolving Loan Fund, a USDA Relending Program Fund, other small loan funds, and a Rental Property Fund. The proprietary fund financial statements can be found on pages 34 through 40 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 41.

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.

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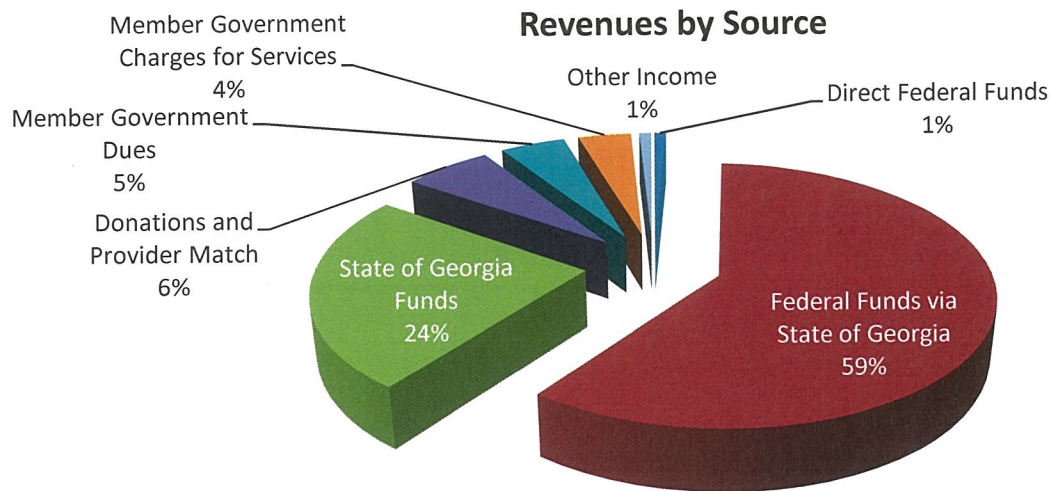
Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As of June 30, 2017, RVRC's assets exceeded liabilities by \$2,903,735. Of this amount, \$585,722 (20%) are invested in capital assets such as land, buildings and equipment. Of the remaining \$2,318,013, \$1,211,649 (42% of net position) is unrestricted and may be used to meet the RVRC's ongoing obligations. \$1,106,364 (38% of net position) is restricted for loans in the proprietary funds.

Change in net position for the year was \$89,147. This increase reflects the amount of revenues over expenses for the RC as a whole. Total revenues were \$8,318,008 and total expenses were \$8,228,861.

The RC receives its revenue mainly from federal and state grants and awards and from contracts with local member governments. The major revenue reported in the General Fund is received as payment for services and dues from local governments within the region. Georgia law empowers the Council to establish dues for the member governments using the latest population estimates provided by the U.S Census Bureau. The current dues structure assesses the member governments at a rate of \$1.00 per capita. The total amount of assessed dues for fiscal year 2017 was \$377,661.

The following chart demonstrates the percentages of total revenues received by source for FY17:



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

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MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

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 \$752,214, a net increase of \$49,279 for the current year. \$672,310 of this fund balance is within the General Fund. The Special Revenue Funds have no fund balances and had no net change in fund balances for the year, with the exception of the Area Development Corporation Special Revenue Fund, which had a decrease of \$379 in fund balance for an ending fund balance of \$79,904.

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 \$9,080 to \$1,163,521 at June 30, 2017. Net position of the Internal Service Fund did not change. Net position of the Internal Service Fund is included in governmental activities in the Statement of Net Position.

Budgetary Highlights

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

The General Fund had individual line item expenditures over budget totaling \$12,248 in fiscal year 2017. However, revenues from local sources were \$23,850 more than budgeted and these revenues offset the budget shortfalls in expenditures. The Community Care Special Revenue Fund had line item budget variances of \$26,531, all of which was offset by other line items under budget. The Community Based Services Special Revenue Fund, had \$21,883 more expenditures than budgeted in individual line items, but all of that amount was offset by revenues over budget or other expenditures under budget. The DHS Transportation fund had line item variances of \$165, but was well under budget in total expenditures. Detailed budgetary to actual comparisons begin on page 30 of this report.

Capital assets

The RVRC's investment in capital assets for its governmental type activities as of June 30, 2017 amounts to \$1,265,648 (net of accumulated depreciation). Related debt is \$748,347. This investment in capital assets includes land, buildings and improvements, and equipment. Detailed information regarding the capital asset activity for fiscal year 2017 can be found in Note 3 of this report.

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 MANAGEMENT'S DISCUSSION AND ANALYSIS
 (CONTINUED)

Capital assets of the RVRC (Governmental Activities) as of June 30, 2017 were as follows:

	Land	Buildings	Equipment	Total
Capital Asset	\$ 152,808	\$ 1,223,237	\$ 472,882	\$ 1,848,927
Less Accumulated Depreciation	-	(178,884)	(404,470)	(583,354)
Construction in Progress	-	75	-	75
Net Capital Assets	<u>\$ 152,808</u>	<u>\$ 1,044,428</u>	<u>\$ 68,412</u>	<u>\$ 1,265,648</u>

The RC owns two additional buildings and the associated land that amount to \$68,421 net value. These buildings are accounted for in the Rental Property Enterprise Fund and generate approximately \$30,000 in revenue each year. There is no debt associated with either of these buildings.

Long-term Debt

The Commission has a note payable to the Dooly County Board of Commissioners. This note was created to fund the General Fund's obligation for the reimbursement of disallowed costs due to violations of DCA rules and regulations that occurred in the Middle Flint Regional Development Center's administration of the Dooly County Community Development Block Grant #07h-y-046-3356. The original note 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 fiscal 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 2017 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

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(CONTINUED)

re-issued at that time for the remaining balance of the lease. Lease payments will be made in monthly installments ending May 1, 2035. The gross amount of assets acquired through this lease includes land valued at \$152,808 and buildings valued at \$947,168.

Detailed information regarding long-term debt activity for fiscal year 2017 can be found in Note 5 of this report.

Economic Factors and Next Year's Budget

The RC's funding level continues to change due to the level of Federal and State funding or appropriations for services offered by the RC to assist its member governments. The dues assessment approved by the Council will remain at \$1.00 per capita for fiscal year 2018, resulting in total dues receipts of \$376,386 for the upcoming year.

The approved FY 2018 initial budget as of the date of this report provides for \$7,617,636 in program revenues (including pass-through funds), with \$7,954,880 in related expenses and matching funds.

Requests for Information

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

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BASIC FINANCIAL STATEMENTS

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 STATEMENT OF NET POSITION
 JUNE 30, 2017

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 539,786	\$ 1,111,895	\$ 1,651,681
Receivables, net of allowances for uncollectibles			
Accounts receivable	654	150	804
Notes receivable, current	-	46,304	46,304
Due from other governments	1,679,108	-	1,679,108
Interest receivable	-	9,676	9,676
Internal balances	(28,251)	28,251	-
Prepaid expenses	58,716	1,388	60,104
Properties held for sale	92,033	-	92,033
Total current assets	2,342,046	1,197,664	3,539,710
Noncurrent assets:			
Notes receivable	-	560,117	560,117
Capital assets			
Nondepreciable	152,883	7,250	160,133
Depreciable, net	1,112,765	61,171	1,173,936
Total noncurrent assets	1,265,648	628,538	1,894,186
Total Assets	3,607,694	1,826,202	5,433,896

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

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 STATEMENT OF NET POSITION
 JUNE 30, 2017
 (CONTINUED)

	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Current liabilities:			
Accounts payable	924,983	-	924,983
Accrued compensation	71,064	-	71,064
Accrued interest	-	4,679	4,679
Current portion of notes payable	29,344	67,098	96,442
Current portion of capital lease payable	25,821	-	25,821
Current portion of compensated absences	73,079	129	73,208
Unearned revenue	20,663	-	20,663
Total current liabilities	<u>1,144,954</u>	<u>71,906</u>	<u>1,216,860</u>
Noncurrent liabilities:			
Notes payable	-	590,775	590,775
Capital lease payable	722,526	-	722,526
Total noncurrent liabilities	<u>722,526</u>	<u>590,775</u>	<u>1,313,301</u>
Total liabilities	<u>1,867,480</u>	<u>662,681</u>	<u>2,530,161</u>
NET POSITION			
Net investment in capital assets	517,301	68,421	585,722
Restricted:			
Loans	-	1,106,364	1,106,364
Unrestricted (Deficit)	1,222,913	(11,264)	1,211,649
Total Net Position	<u>\$ 1,740,214</u>	<u>\$ 1,163,521</u>	<u>\$ 2,903,735</u>

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

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 STATEMENT OF ACTIVITIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
Primary Government:			
Governmental Activities			
General government	\$ 533,483	\$ 310,802	\$ -
Aging services	4,930,694	-	4,878,654
Workforce development	1,268,356	-	1,268,346
Planning & development	390,884	-	338,232
Transportation	1,073,498	-	1,077,861
Total governmental activities	<u>8,196,915</u>	<u>310,802</u>	<u>7,563,093</u>
Business-type Activities			
Revolving loan program	2,399	20,102	-
Relending program	18,997	6,619	-
Rental program	10,550	30,000	-
Total business-type activities	<u>31,946</u>	<u>56,721</u>	<u>-</u>
Total Primary Government	<u>\$ 8,228,861</u>	<u>\$ 367,523</u>	<u>\$ 7,563,093</u>

General Revenues

Regional appropriations

Interest revenue

Miscellaneous

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning of year, restated

Net Position - End of year

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

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 STATEMENT OF ACTIVITIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 (CONTINUED)

Net (Expense) Revenue Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ (222,681)	\$ -	\$ (222,681)
(52,040)	-	(52,040)
(10)	-	(10)
(52,652)	-	(52,652)
4,363	-	4,363
(323,020)	-	(323,020)
-	17,703	17,703
-	(12,378)	(12,378)
-	19,450	19,450
-	24,775	24,775
(323,020)	24,775	(298,245)
377,661	-	377,661
324	201	525
5,652	3,554	9,206
383,637	3,755	387,392
19,450	(19,450)	-
403,087	(15,695)	387,392
80,067	9,080	89,147
1,660,147	1,154,441	2,814,588
\$ 1,740,214	\$ 1,163,521	\$ 2,903,735

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

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 BALANCE SHEET
 GOVERNMENTAL FUNDS
 JUNE 30, 2017

<u>ASSETS</u>	General	Community Care	Community Based Services	DHS Transportation	Nonmajor Governmental Funds	Total Governmental Funds
Cash and cash equivalents	\$ 505,521	\$ -	\$ -	\$ -	\$ 7,973	\$ 513,494
Receivables (net of allowances):						
Due from other governments	270,290	173,217	184,073	129,218	922,310	1,679,108
Prepays	-	-	-	-	201	201
Real estate held for sale	-	-	-	-	92,033	92,033
Total Assets	\$ 775,811	\$ 173,217	\$ 184,073	\$ 129,218	\$ 1,022,517	\$ 2,284,836
 <u>LIABILITIES AND FUND BALANCES</u>						
<u>Liabilities:</u>						
Accounts payable	\$ 180	\$ -	\$ -	\$ -	\$ -	\$ 180
Due to other funds	82,658	173,217	184,073	129,218	942,613	1,511,779
Unearned revenue	20,663	-	-	-	-	20,663
Total Liabilities	103,501	173,217	184,073	129,218	942,613	1,532,622
 <u>Fund Balances:</u>						
<u>Fund Balances:</u>						
Nonspendable	-	-	-	-	92,234	92,234
Assigned	8,862	-	-	-	-	8,862
Unassigned (Deficit)	663,448	-	-	-	(12,330)	651,118
Total Fund Balances	672,310	-	-	-	79,904	752,214
Total Liabilities and Fund Balances	\$ 775,811	\$ 173,217	\$ 184,073	\$ 129,218	\$ 1,022,517	\$ 2,284,836

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

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET POSITION
 JUNE 30, 2017

Total Fund Balance per Balance Sheet of Governmental Funds	\$ 752,214
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Amounts reported for governmental activities in the Statement of Net Position differ from amounts reported in the Balance Sheet of Governmental Funds due to the following:

Capital Assets

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

Cost of the assets - not included in the internal service fund	186,154
Accumulated depreciation - not included in the internal service fund	(149,394)

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	(29,344)
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Net position of governmental activities	\$ <u><u>1,740,214</u></u>
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The accompanying notes are an integral part of these financial statements.

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	General	Community Care	Community Based Services	DHS Transportation	Nonmajor Governmental Funds	Total Governmental Funds
<u>Revenues:</u>						
Federal sources	\$ -	\$446,280	\$ -	\$ 773,054	\$ 3,800,109	\$ 5,019,443
State sources	-	446,280	885,354	55,026	640,048	2,026,708
Local sources	688,463	-	-	-	2,000	690,463
Donations and contributions	-	-	29,315	-	350,835	380,150
Interest income	323	-	-	-	1	324
Local match	-	-	-	-	134,792	134,792
Miscellaneous	5,652	-	-	-	-	5,652
Total Revenues	694,438	892,560	914,669	828,080	4,927,785	8,257,532
<u>Expenditures:</u>						
Direct:						
Personnel Services:						
Salaries	193,833	109,394	88,265	16,949	645,854	1,054,295
Fringe benefits	92,205	52,038	41,987	8,062	307,228	501,520
Total Personnel Services	286,038	161,432	130,252	25,011	953,082	1,555,815
Operating Expenditures:						
Contract services	-	598,015	630,153	740,769	3,276,412	5,245,349
Professional services	6,944	-	-	-	-	6,944
Supplies and materials	1,881	7,094	6,401	50	45,444	60,870
Travel	14,241	9,907	11,520	193	65,906	101,767
Miscellaneous	42,077	37,440	72,866	-	283,116	435,499
Total Operating Expenditures	65,143	652,456	720,940	741,012	3,670,878	5,850,429
Debt Service:						
Principal	29,344	-	-	-	-	29,344
Interest	33,910	-	-	-	-	33,910
Total Debt Service	63,254	-	-	-	-	63,254
Total Direct Expenditures	414,435	813,888	851,192	766,023	4,623,960	7,469,498
Indirect Expenditures	139,397	78,672	63,477	12,189	455,775	749,510
Total Expenditures	553,832	892,560	914,669	778,212	5,079,735	8,219,008
Excess (Deficiency) of Revenues Over (Under) Expenditures	140,606	-	-	49,868	(151,950)	38,524

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

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 (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	19,450	-	-	-	151,571	171,021
Transfers to other funds	(110,398)	-	-	(49,868)	-	(160,266)
Total Other Financing Sources (Uses)	(90,948)	-	-	(49,868)	151,571	10,755
Net Change in Fund Balances	49,658	-	-	-	(379)	49,279
Fund Balances - Beginning of Year, restated	622,652	-	-	-	80,283	702,935
Fund Balances - End of Year	\$ 672,310	\$ -	\$ -	\$ -	\$ 79,904	\$ 752,214

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

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 49,279
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Amounts reported for governmental activities in the Statement of Activities differ from amounts reported in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances due to the following:

Capital Assets

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

Total capital outlays - not included in the internal service fund	10,920
Total depreciation - not included in the internal service fund	(9,476)

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	29,344
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Change in Net Position of Governmental Activities	\$ 80,067
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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, 2017

	General Fund			Variance with Final Budget
	Original Budget	Final Budget	Actual	
<u>Revenues:</u>				
Local sources	\$ 661,643	\$ 664,613	\$ 688,463	\$ 23,850
Interest Income	500	400	323	(77)
Miscellaneous	2,850	5,200	5,652	452
Total Revenues	664,993	670,213	694,438	24,225
<u>Expenditures:</u>				
Direct:				
Personnel Services:				
Salaries	170,854	189,594	193,833	(4,239)
Fringe benefits	81,713	89,199	92,205	(3,006)
Total Personnel Services	252,567	278,793	286,038	(7,245)
Operating Expenditures:				
Professional Services	8,333	8,333	6,944	1,389
Supplies and materials	2,000	2,338	1,881	457
Travel	16,128	19,537	14,241	5,296
Miscellaneous	36,882	44,358	42,077	2,281
Total Operating Expenditures	63,343	74,566	65,143	9,423
Debt Service:				
Principal	29,344	29,344	29,344	-
Interest	33,910	33,910	33,910	-
Total Debt Service	63,254	63,254	63,254	-
Total Direct Expenditures	379,164	416,613	414,435	2,178
Indirect:				
Cost allocation plan	120,802	134,394	139,397	(5,003)
Total Expenditures	499,966	551,007	553,832	(2,825)
Excess (Deficiency) of Revenues Over (Under) Expenditures	165,027	119,206	140,606	21,400
<u>Other Financing Sources (Uses):</u>				
Transfers from other funds	234,793	19,400	19,450	50
Transfers to other funds	(377,661)	(101,330)	(110,398)	(9,068)
Total Other Financing Sources (Uses)	(142,868)	(81,930)	(90,948)	(9,018)
Net change in fund balance	22,159	37,276	49,658	12,382
Fund Balance - Beginning of Year	622,652	622,652	622,652	-
Fund Balance - End of Year	\$ 644,811	\$ 659,928	\$ 672,310	\$ 12,382

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, 2017
 (CONTINUED)

	Community Care			Variance with Final Budget
	Original Budget	Final Budget	Actual	
<u>Revenues:</u>				
Federal sources	\$ 446,281	\$ 446,281	\$ 446,280	\$ (1)
State sources	446,281	446,281	446,280	(1)
Total Revenues	892,562	892,562	892,560	(2)
<u>Expenditures:</u>				
Direct:				
Personnel Services:				
Salaries	122,498	122,498	109,394	13,104
Fringe benefits	58,084	58,084	52,038	6,046
Total Personnel Services	180,582	180,582	161,432	19,150
Operating Expenditures:				
Contract Services	598,016	598,016	598,015	1
Supplies and materials	2,300	2,300	7,094	(4,794)
Travel	10,025	10,025	9,907	118
Miscellaneous	15,703	15,703	37,440	(21,737)
Total Operating Expenditures	626,044	626,044	652,456	(26,412)
Total Direct Expenditures	806,626	806,626	813,888	(7,262)
Indirect:				
Cost allocation plan	85,936	85,936	78,672	7,264
Total Expenditures	892,562	892,562	892,560	2
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, 2017
(CONTINUED)

	Community Based Services			Variance with Final Budget
	Original Budget	Final Budget	Actual	
<u>Revenues:</u>				
State sources	\$ 886,234	\$ 886,234	\$ 885,354	\$ (880)
Donations and contributions	20,920	20,920	29,315	8,395
Total Revenues	907,154	907,154	914,669	7,515
<u>Expenditures:</u>				
Direct:				
Personnel Services:				
Salaries	93,845	93,845	88,265	5,580
Fringe benefits	44,151	44,151	41,987	2,164
Total Personnel Services	137,996	137,996	130,252	7,744
Operating Expenditures:				
Contract Services	622,499	622,499	630,153	(7,654)
Supplies and materials	7,500	7,500	6,401	1,099
Travel	14,000	14,000	11,520	2,480
Miscellaneous	58,637	58,637	72,866	(14,229)
Total Operating Expenditures	702,636	702,636	720,940	(18,304)
Total Direct Expenditures	840,632	840,632	851,192	(10,560)
Indirect:				
Cost allocation plan	66,522	66,522	63,477	3,045
Total Expenditures	907,154	907,154	914,669	(7,515)
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, 2017
(CONTINUED)

	DHS Transportation			Variance with Final Budget
	Original Budget	Final Budget	Actual	
<u>Revenues:</u>				
Federal sources	\$ 1,118,175	\$ 1,140,027	\$ 773,054	\$ (366,973)
State sources	-	6,150	55,026	48,876
Total Revenues	1,118,175	1,146,177	828,080	(318,097)
<u>Expenditures:</u>				
Direct:				
Personnel Services:				
Salaries	17,808	17,031	16,949	82
Fringe benefits	8,517	8,013	8,062	(49)
Total Personnel Services	26,325	25,044	25,011	33
Operating Expenditures:				
Contract Services	1,028,999	1,043,021	740,769	302,252
Supplies and materials	500	500	50	450
Travel	1,000	1,000	193	807
Total Operating Expenditures	1,030,499	1,044,521	741,012	303,509
Total Direct Expenditures	1,056,824	1,069,565	766,023	303,542
Indirect:				
Cost allocation plan	12,591	12,073	12,189	(116)
Total Expenditures	1,069,415	1,081,638	778,212	303,426
Excess (Deficiency) of Revenues Over (Under) Expenditures	48,760	64,539	49,868	(14,671)
<u>Other Financing Sources (Uses):</u>				
Transfers to other funds	(48,760)	(64,539)	(49,868)	14,671
Total Other Financing Sources (Uses)	(48,760)	(64,539)	(49,868)	14,671
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
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 JUNE 30, 2017

	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	\$ 414,917	\$ 448,304	\$ 248,674	\$ 1,111,895	\$ 26,292
Accounts receivable	-	-	-	-	654
Notes receivable - current	17,996	28,308	-	46,304	-
Interest receivable	1,773	7,903	-	9,676	-
Fees Receivable	50	100	-	150	-
Due from other funds	-	14,038	16,980	31,018	1,483,529
Prepaid items	-	-	1,388	1,388	58,515
Total Current Assets	<u>434,736</u>	<u>498,653</u>	<u>267,042</u>	<u>1,200,431</u>	<u>1,568,990</u>
Long-term Assets					
Notes receivable	425,850	134,267	-	560,117	-
Capital Assets not being depreciated					
Land	-	-	7,250	7,250	152,808
Capital assets					
Depreciable, net	-	-	61,171	61,171	1,076,079
Total Long-term Assets	<u>425,850</u>	<u>134,267</u>	<u>68,421</u>	<u>628,538</u>	<u>1,228,887</u>
Total Assets	<u>860,586</u>	<u>632,920</u>	<u>335,463</u>	<u>1,828,969</u>	<u>2,797,877</u>

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

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 JUNE 30, 2017
 (CONTINUED)

	EDA Revolving Loan Fund	USDA Relending Program	Other Proprietary Funds	Total	Governmental Activities- Internal Service Fund
<u>LIABILITIES</u>					
Current Liabilities					
Accounts payable	-	-	-	-	924,803
Accrued expenses	-	-	-	-	71,064
Accrued interest	-	4,679	-	4,679	-
Compensated absences	129	-	-	129	73,079
Due to other funds	2,767	-	-	2,767	-
Current portion of notes payable	-	67,098	-	67,098	-
Current portion of capital lease payable	-	-	-	-	25,821
Total Current Liabilities	2,896	71,777	-	74,673	1,094,767
Long-term Liabilities					
Notes payable	-	590,775	-	590,775	-
Capital Lease Payable	-	-	-	-	722,526
Total Long-term Liabilities	-	590,775	-	590,775	722,526
Total Liabilities	2,896	662,552	-	665,448	1,817,293
<u>NET POSITION</u>					
Net investment in capital assets	-	-	68,421	68,421	480,540
Net position-restricted					
Loans	857,690	-	248,674	1,106,364	-
Net position-unrestricted (Deficit)	-	(29,632)	18,368	(11,264)	500,044
Total Net Position	\$ 857,690	\$ (29,632)	\$ 335,463	\$ 1,163,521	\$ 980,584

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

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN NET POSITION
 PROPRIETARY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	EDA Revolving Loan Fund	USDA Relending Program	Other Proprietary Funds	Total	Governmental Activities- Internal Service Fund
<u>Operating Revenues:</u>					
Interest from loans	\$ 20,102	\$ 6,619	\$ -	\$ 26,721	\$ -
Charges for services	-	-	30,000	30,000	-
Indirect cost recovery	-	-	-	-	1,416,407
Other income	3,329	225	-	3,554	-
Total Operating Revenues	23,431	6,844	30,000	60,275	1,416,407
<u>Operating Expenses:</u>					
Salaries	2,458	-	-	2,458	752,350
Fringe Benefits	1,169	-	-	1,169	93,455
Advertising	-	-	-	-	1,381
Bad debts/(recovery)	(5,603)	11,130	-	5,527	-
Depreciation	-	-	5,408	5,408	32,261
Equipment and furnishings	-	-	-	-	280
Group insurance	-	-	-	-	209,417
Insurance and bonding	-	-	1,657	1,657	10,494
Membership and subscriptions	791	-	-	791	9,942
Motor vehicle	-	-	-	-	-
Miscellaneous	-	-	-	-	101
Office repairs and maintenance	-	-	3,485	3,485	38,897
Other public meetings	-	-	-	-	350
Pension	-	-	-	-	113,825
Postage and freight	-	-	-	-	9,047
Professional Services	184	-	-	184	24,009
Publications & printing	-	-	-	-	893

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

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN NET POSITION
 PROPRIETARY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 (CONTINUED)

	EDA Revolving Loan Fund	USDA Relending Program	Other Proprietary Funds	Total	Governmental Activities- Internal Service Fund
Rentals-other	-	-	-	-	35
Supplies and materials	-	-	-	-	9,771
Technical Services	875	-	-	875	54,881
Telecommunications	-	-	-	-	15,448
Training and education	-	-	-	-	6,892
Travel	757	-	-	757	14,743
Utilities	-	-	-	-	26,630
Indirect costs	1,768	-	-	1,768	-
Total Operating Expenses	2,399	11,130	10,550	24,079	1,425,102
Operating income (loss)	21,032	(4,286)	19,450	36,196	(8,695)
Nonoperating revenues (expenses)					
Interest income	58	122	21	201	-
Interest expense	-	(7,867)	-	(7,867)	-
Total nonoperating revenues (expenses)	58	(7,745)	21	(7,666)	-
Income (loss) before transfers	21,090	(12,031)	19,471	28,530	(8,695)
Transfers out	-	-	(19,450)	(19,450)	-
Transfers in	-	-	-	-	8,695
Change in net position	21,090	(12,031)	21	9,080	-
Net Position/(Deficit) - Beginning of Year, restated	836,600	(17,601)	335,442	1,154,441	980,584
Net Position/(Deficit) - End of Year	\$ 857,690	\$ (29,632)	\$ 335,463	\$ 1,163,521	\$ 980,584

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

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	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	\$ 115,373	\$ 29,880	\$ 43,340	\$ 188,593	\$ -
Cash received from indirect cost recovery	-	-	-	-	891,012
Cash paid to suppliers	(243,616)	-	(8,140)	(251,756)	(411,544)
Cash paid to employees	(3,765)	-	-	(3,765)	(831,888)
Net Cash Provided by (Used for) Operating Activities	(132,008)	29,880	35,200	(66,928)	(352,420)
<u>Cash Flows from Non-Capital Financing Activities:</u>					
Principal paid on notes payable	-	(66,421)	-	(66,421)	(24,699)
Interest paid on notes payable	-	(7,867)	-	(7,867)	-
Transfer in	-	-	-	-	8,695
Transfer out	-	-	(19,450)	(19,450)	-
Net Cash Provided by (Used for) Non-Capital Financing Activities	-	(74,288)	(19,450)	(93,738)	(16,004)

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

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 (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	-	-	(15,750)	(15,750)	(6,023)
Net Cash Provided by (Used for) Capital and Related Financing Activities	-	-	(15,750)	(15,750)	(6,023)
<u>Cash Flows from Investing Activities:</u>					
Interest income	58	122	21	201	-
Net Cash Provided by (Used for) Investing Activities	58	122	21	201	-
Net Increase (Decrease) in Cash and Equivalents	(131,950)	(44,286)	21	(176,215)	(374,447)
Cash and Cash Equivalents - Beginning of year, restated	546,867	492,590	248,653	1,288,110	400,739
Cash and Cash Equivalents - End of Year	\$ 414,917	\$ 448,304	\$ 248,674	\$ 1,111,895	\$ 26,292

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

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 (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)	\$ 21,032	\$ (4,286)	\$ 19,450	\$ 36,196	\$ (8,695)
Depreciation expense	-	-	5,408	5,408	32,261
Adjustments to reconcile net operating income (loss) to net cash provided by (used for) operating activities:					
(Increase) decrease in due from other funds	-	-	13,340	13,340	(525,395)
(Increase) decrease in accounts receivable	-	(100)	-	(100)	1,229
(Increase) decrease in notes receivable	(145,748)	34,300	-	(111,448)	-
(Increase) decrease in interest receivable	(844)	(34)	-	(878)	-
(Increase) decrease in prepaid items	-	-	(8)	(8)	2,849
Increase (decrease) in accounts payable	-	-	(2,990)	(2,990)	131,414
Increase (decrease) in accrued expenses	(31)	-	-	(31)	15,229
Increase (decrease) in compensated absences	(107)	-	-	(107)	(1,312)
Increase (decrease) in due to other funds	(6,310)	-	-	(6,310)	-
Total Adjustments	(153,040)	34,166	15,750	(103,124)	(343,725)
Net Cash Provided by (Used for) Operating Activities	\$ (132,008)	\$ 29,880	\$ 35,200	\$ (66,928)	\$ (352,420)

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

NOTES TO THE FINANCIAL STATEMENTS

RIVER VALLEY REGIONAL COMMISSION
COMPREHENSIVE ANNUAL FINANCIAL REPORT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

A. Reporting Entity

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

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

B. Government-wide and fund financial statements

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

RIVER VALLEY REGIONAL COMMISSION
COMPREHENSIVE ANNUAL FINANCIAL REPORT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017
(CONTINUED)

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

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

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

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

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

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

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

The government reports the following major governmental funds:

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

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

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

The *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 operating revenues of the RC's internal service fund are charges for the

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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.

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

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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 cost at the date of donation. No public domain or infrastructure assets (e.g. roads, bridges, sidewalks and similar items) are owned by the RC.

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

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

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

5. *Budgets*

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

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

6. *Employee Retirement Plans*

Defined Contribution Plan

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

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The plan covers 28 employees as of June 30, 2017. The RC contributed a total of \$84,876 to this plan for the year ended June 30, 2017 and had outstanding employer liability of \$2,921 at year end. Forfeitures of \$3,800 from this plan are reflected in pension expense.

Deferred Compensation Plan

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

The deferred compensation plan covers 33 eligible employees as of June 30, 2017 and covered a total of 42 during the fiscal year. Elective employee contributions to the 457(b) totaled \$82,153 and non-elective employee contributions totaled \$32,749 for the year ended June 30, 2017. The RC matched \$32,749 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, 2017, the RC was liable for \$73,208 in unused compensated absences.

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

8. *Deferred Revenue*

The RC reports deferred revenue on its combined balance sheet. Deferred revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also

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arise when resources are received by the RC before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the RC has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

9. *Use of Estimates*

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

10. *Fund Equity*

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

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

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

- Committed
- Assigned
- Unassigned

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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, 2017:

Fund Balances	Nonmajor Governmental		Total
	General Fund	Funds	
Nonspendable			
Prepays	\$ -	\$ 201	\$ 201
Real estate held for sale	-	92,033	92,033
Assigned for:			
Capital outlay	8,862	-	8,862
Unassigned	663,448	(12,330)	651,118
	<u>\$ 672,310</u>	<u>\$ 79,904</u>	<u>\$ 752,214</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, 2017 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.

B. Investments

The RC has no investments as of June 30, 2017.

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, 2017.

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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.

NOTE 3 – CHANGES IN CAPITAL ASSETS

Capital asset activity for the RC for the fiscal year ended June 30, 2017, was as follows:

CHANGES IN CAPITAL ASSETS	Beginning Balance July 1, 2016	Additions	Deletions	Ending Balance June 30, 2017
Governmental Assets:				
Capital assets not being depreciated:				
Land	\$ 152,808	\$ -	\$ -	\$ 152,808
Construction in Progress	-	75	-	75
Total capital assets not being depreciated	<u>152,808</u>	<u>75</u>	<u>-</u>	<u>152,883</u>
Capital assets being depreciated:				
Buildings and improvements	1,223,237	-	-	1,223,237
Furniture, fixtures, and equipment	280,779	5,948	-	286,727
Total capital assets being depreciated	<u>1,504,016</u>	<u>5,948</u>	<u>-</u>	<u>1,509,964</u>
Program capital assets being depreciated:				
Furniture, fixtures, and equipment	175,235	10,920	-	186,155
Total program capital assets being depreciated	<u>175,235</u>	<u>10,920</u>	<u>-</u>	<u>186,155</u>
Less accumulated depreciation for				
Buildings and improvements	(154,671)	(24,213)	-	(178,884)
Furniture, fixtures, and equipment	(386,945)	(17,525)	-	(404,470)
Total accumulated depreciation	<u>(541,616)</u>	<u>(41,738)</u>	<u>-</u>	<u>(583,354)</u>
Total capital assets being depreciated, net	<u>1,137,635</u>	<u>(24,870)</u>	<u>-</u>	<u>1,112,765</u>
Governmental activities capital assets, net	<u>\$ 1,290,443</u>	<u>\$ (24,795)</u>	<u>\$ -</u>	1,265,648
				<u>(748,347)</u>
				<u>\$ 517,301</u>

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CHANGES IN CAPITAL ASSETS	Beginning Balance July 1, 2016	Additions	Deletions	Ending Balance June 30, 2017
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	15,750	-	176,539
Equipment	11,070	-	-	11,070
Total capital assets being depreciated	<u>171,859</u>	<u>15,750</u>	<u>-</u>	<u>187,609</u>
Less accumulated depreciation for				
Buildings and improvements	(109,960)	(5,408)	-	(115,368)
Equipment	(11,070)	-	-	(11,070)
Total accumulated depreciation	<u>(121,030)</u>	<u>(5,408)</u>	<u>-</u>	<u>(126,438)</u>
Total capital assets being depreciated, net	<u>50,829</u>	<u>10,342</u>	<u>-</u>	<u>61,171</u>
Business-type activities capital assets, net	<u>\$ 58,079</u>	<u>\$ 10,342</u>	<u>\$ -</u>	<u>\$ 68,421</u>

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

General government	\$ <u>41,738</u>
Total governmental activities depreciation expense	\$ <u><u>41,738</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>

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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, 2017 for these receivables.

A detail of accounts receivable to contracts follows:

General Fund:

Local Contracts	\$ 270,240
Regional Appropriations	<u>50</u>
Total Local Contracts and Regional Appropriations	<u>270,290</u>

Special Revenue Funds:

Federal Grants and Contracts:

DOT Transportation	31,446
DOT 5316 Program	53,534
EPD 319(h)	45,623
Workforce Development	191,145
DHS - Aging Programs	409,253
DHS - Transportation	129,218
DCH - CCSP	86,609
EDA	<u>972</u>
Total Federal Grants and Contracts	<u>947,800</u>

State Grants and Contracts:

DOT TIA	1,996
DOT 5316 Program	6,692
DHS-Aging Programs	319,329
DCH - CCSP	86,608
DCA	<u>46,393</u>
Total State Grants and Contracts	<u>461,018</u>

Total Due from Other Governments	<u><u>\$ 1,679,108</u></u>
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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>
2018	<u>\$ 29,344</u>	<u>\$ 29,344</u>
Total	<u>\$ 29,344</u>	<u>\$ 29,344</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>
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	63,450	4,678	68,128
2023-2027	145,551	13,637	159,188
2028-2032	152,975	6,212	159,187
2033-2034	<u>23,421</u>	<u>2,696</u>	<u>26,117</u>
Total	<u>\$ 657,873</u>	<u>\$ 51,897</u>	<u>\$ 709,770</u>

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Capital Lease Payable

Governmental activities:

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

On December 22, 2015 the property at 1428 Second Avenue was sold and \$150,000 of those proceeds were used to prepay rental payments on the lease, reducing the lease liability to \$775,000. Principal payments of \$24,699 were made during the fiscal year. Interest payments for FY17 totaled \$33,910. The gross amount of assets acquired through this lease includes land valued at \$152,808 and buildings valued at \$947,168. Depreciation expense for 710 and 728 Front Avenue was \$15,786 for fiscal year ending June 30, 2017.

Annual lease payments are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	30,838	27,771	58,609
2023-2026	607,060	94,712	701,772
Total	<u>\$ 748,347</u>	<u>\$ 246,470</u>	<u>\$ 994,817</u>

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Long-term liability activity for the fiscal year ended June 30, 2017, 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	\$ 58,688	\$ -	\$ 29,344	\$ 29,344	\$ 29,344
Capital Lease Payable	773,046	-	24,699	748,347	25,821
Compensated Absences	74,391	108,883	110,195	73,079	73,079
Governmental Activity Long-term Liabilities	<u>\$ 906,125</u>	<u>\$ 108,883</u>	<u>\$ 164,238</u>	<u>\$ 850,770</u>	<u>\$ 128,244</u>
Business-type Activities:					
Notes Payable	\$ 724,294	\$ -	\$ 66,421	\$ 657,873	\$ 67,098
Compensated Absences	236	88	195	129	129
Business-type Activities Long-term Liabilities	<u>\$ 724,530</u>	<u>\$ 88</u>	<u>\$ 66,616</u>	<u>\$ 658,002</u>	<u>\$ 67,227</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, \$73,079 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.

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, 2017, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
USDA Relending Program	Nonmajor Governmental Funds	\$ 14,038
Nonmajor Proprietary	General Fund	16,980
Internal Service Fund	General Fund	65,678
	Community Care	173,217
	Community Based Services	184,073
	DHS Transportation	129,218
	Nonmajor Governmental Funds	928,576
	EDA Revolving Loan Fund	2,767
Total		<u>\$ 1,514,547</u>

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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, 2017:

Transfers Out:	Transfers In:			Total
	General Fund	Internal Service Fund	Nonmajor Governmental	
General Fund	\$ -	\$ -	\$ 110,398	\$ 110,398
DHS Transportation	-	8,695	41,173	49,868
Nonmajor Proprietary	19,450	-	-	19,450
Total	\$ 19,450	\$ 8,695	\$ 151,571	\$ 179,716

NOTE 7 – EXPENDITURES OVER BUDGET/DEFICIT NET POSITION

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

General Fund	
Salaries	\$ 4,239
Fringe Benefits	3,006
Indirect Cost Allocation Plan	5,003
Transfer to Other Funds	9,068
Special Revenue Funds	
Community Based Services	7,515
DOT Pubic Transit	446
DOT Highway Safety Improvements	98
DOT Transportation Investment Act Support	220
Title III - C1	44,708
SSBG	798
AOA Nutrition Services(NSP)	18,462
MIPPA	132
DHS Dealing with Dementia - Transfers	3,248
DHS Senior Hunger - Transfers	500
WIOA Adult	3
WIOA Youth	20
WIOA Dislocated Worker	3,273
DOT 5316 Program	1,293
DNR Historic Preservation	12
DCA	1,946

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The USDA Relending Program, a major proprietary fund, had deficit net position of \$29,632 at June 30, 2017. This is an increase in deficit net position of \$12,031 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.

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.

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

NOTE 10 – EVALUATION OF SUBSEQUENT EVENTS

Subsequent events were evaluated through November 17, 2017, which is the date the financial statements were available to be issued.

NOTE 11 – RESTATEMENT OF EQUITY BALANCES

A prior period reclassification of equity balances was needed to properly report the Area Development Corporation Fund as a Special Revenue Fund instead of a Proprietary Fund.

The effect of this adjustment is as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Net position June 30, 2016, as previously reported	\$ 1,579,864	\$ 1,234,724
Reclassification of Equity Balances	<u>80,283</u>	<u>(80,283)</u>
Net position June 30, 2016, restated	<u>\$ 1,660,147</u>	<u>\$ 1,154,441</u>

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. Department of Human Services and the Georgia Department of Human Services 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.

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<u>ASSETS</u>	EDA FY16-19	EPD 319(H) KINCHAFOONEE	EPD 319(H) PATAULA
Cash	\$ -	\$ -	\$ -
Due from grant award	972	5,994	39,629
Prepaid Items	-	-	-
Real estate held for sale	-	-	-
Total Assets	\$ 972	\$ 5,994	\$ 39,629

LIABILITIES AND FUND BALANCE

Liabilities:

Due to other funds	\$ 972	\$ 5,994	\$ 39,629
Total Liabilities	972	5,994	39,629

Fund Balance:

Nonspendable	-	-	-
Unassigned (Deficit)	-	-	-
Total Fund Balance	-	-	-
Total Liabilities and Fund Balances	\$ 972	\$ 5,994	\$ 39,629

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DOT Public Transit	DOT Highway Safety Improvement	DOT Traffic Operations	DOT Transportation Investment Act Support	Title III-E	Title III-B
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9,981	-	21,465	1,996	47,540	93,720
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 9,981</u>	<u>\$ -</u>	<u>\$ 21,465</u>	<u>\$ 1,996</u>	<u>\$ 47,540</u>	<u>\$ 93,720</u>

\$ 9,981	\$ -	\$ 21,465	\$ 1,996	\$ 47,540	\$ 93,720
9,981	-	21,465	1,996	47,540	93,720
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 9,981</u>	<u>\$ -</u>	<u>\$ 21,465</u>	<u>\$ 1,996</u>	<u>\$ 47,540</u>	<u>\$ 93,720</u>

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<u>ASSETS</u>	Nursing Home			
	Title III-C1	Title III-C2	Transitions	Alzheimer's
Cash	\$ -	\$ -	\$ -	\$ -
Due from grant award	27,622	85,508	53,814	22,654
Prepaid Items	-	-	-	-
Real estate held for sale	-	-	-	-
Total Assets	\$ 27,622	\$ 85,508	\$ 53,814	\$ 22,654

LIABILITIES AND FUND BALANCE

Liabilities:

Due to other funds	\$ 27,622	\$ 85,508	\$ 53,814	\$ 22,654
Total Liabilities	27,622	85,508	53,814	22,654

Fund Balance:

Nonspendable	-	-	-	-
Unassigned (Deficit)	-	-	-	-
Total Fund Balance	-	-	-	-
Total Liabilities and Fund Balances	\$ 27,622	\$ 85,508	\$ 53,814	\$ 22,654

RIVER VALLEY REGIONAL COMMISSION
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SSBG	Money Follows the Person	Title III-D	Income Tax Check Off	Title IV GA CARES SMP	CMS Research
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45,460	39,811	15,164	-	497	5,668
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 45,460</u>	<u>\$ 39,811</u>	<u>\$ 15,164</u>	<u>\$ -</u>	<u>\$ 497</u>	<u>\$ 5,668</u>
\$ 45,460	\$ 39,811	\$ 15,164	\$ -	\$ 497	\$ 5,668
45,460	39,811	15,164	-	497	5,668
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 45,460</u>	<u>\$ 39,811</u>	<u>\$ 15,164</u>	<u>\$ -</u>	<u>\$ 497</u>	<u>\$ 5,668</u>

RIVER VALLEY REGIONAL COMMISSION
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	AOA Nutrition			
	Services (NSIP)	Title IV ADRC-BIP	ADRC	MIPPA
<u>ASSETS</u>				
Cash	\$ -	\$ -	\$ -	\$ -
Due from grant award	57,761	38,287	7,371	132
Prepaid Items	-	-	-	-
Real estate held for sale	-	-	-	-
Total Assets	<u>\$ 57,761</u>	<u>\$ 38,287</u>	<u>\$ 7,371</u>	<u>\$ 132</u>

LIABILITIES AND FUND BALANCE

Liabilities:

Due to other funds	\$ 57,761	\$ 38,287	\$ 7,371	\$ 132
Total Liabilities	<u>57,761</u>	<u>38,287</u>	<u>7,371</u>	<u>132</u>

Fund Balance:

Nonspendable	-	-	-	-
Unassigned (Deficit)	-	-	-	-
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 57,761</u>	<u>\$ 38,287</u>	<u>\$ 7,371</u>	<u>\$ 132</u>

RIVER VALLEY REGIONAL COMMISSION
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MIPPA	Matter of Balance	DHS Dealing with Dementia	DHS Senior Hunger	WIOA Adult	WIOA Adult	WIOA Adult
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	3,000	500	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ 3,000	\$ 500	\$ -	\$ -	\$ -

\$ -	\$ -	\$ 3,000	\$ 500	\$ -	\$ -	\$ -
-	-	3,000	500	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ 3,000	\$ 500	\$ -	\$ -	\$ -

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<u>ASSETS</u>	WIOA Adult	WIOA Youth	WIOA Youth
Cash	\$ -	\$ -	\$ -
Due from grant award	109,566	-	66,240
Prepaid Items	-	-	-
Real estate held for sale	-	-	-
Total Assets	\$ 109,566	\$ -	\$ 66,240

LIABILITIES AND FUND BALANCE

Liabilities:

Due to other funds	\$ 109,566	\$ -	\$ 66,240
Total Liabilities	109,566	-	66,240

Fund Balance:

Nonspendable	-	-	-
Unassigned (Deficit)	-	-	-
Total Fund Balance	-	-	-
Total Liabilities and Fund Balances	\$ 109,566	\$ -	\$ 66,240

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WIOA Dislocated Worker	WIOA Dislocated Worker	WIOA Dislocated Worker	WIOA Dislocated Worker	DOT Jobs Access Reverse Commute
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	15,339	-
-	-	-	-	-
-	-	-	-	-
\$ -	\$ -	\$ -	\$ 15,339	\$ -

\$ -	\$ -	\$ -	\$ 15,339	\$ -
-	-	-	15,339	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ -	\$ -	\$ -	\$ 15,339	\$ -

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	DOT 5316 Program	DNR Historic Preservation	Department of Community Affairs
<u>ASSETS</u>			
Cash	\$ -	\$ -	\$ -
Due from grant award	60,226	-	46,393
Prepaid Items	-	-	-
Real estate held for sale	-	-	-
Total Assets	\$ 60,226	\$ -	\$ 46,393
 <u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities:</u>			
Due to other funds	\$ 60,226	\$ -	\$ 46,393
Total Liabilities	60,226	-	46,393
 <u>Fund Balance:</u>			
Nonspendable	-	-	-
Unassigned (Deficit)	-	-	-
Total Fund Balance	-	-	-
Total Liabilities and Fund Balances	\$ 60,226	\$ -	\$ 46,393

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Area Development Corporation	Total Nonmajor Governmental
\$ 7,973	\$ 7,973
-	922,310
201	201
92,033	92,033
\$ 100,207	\$ 1,022,517

\$ 20,303	\$ 942,613
20,303	942,613

92,234	92,234
(12,330)	(12,330)
79,904	79,904
\$ 100,207	\$ 1,022,517

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	EDA FY16-19	EPD 319(H) KINCHAFOONEE	EPD 319(H) PATAULA	DOT Public Transit	DOT Highway Safety Improvement
<u>Revenues:</u>					
Federal sources	\$ 67,309	\$ 5,994	\$ 73,266	\$ 25,938	\$ 7,970
State sources	-	-	-	-	-
Local sources	-	-	-	-	-
Donations and contributions	-	-	-	-	-
Interest Income	-	-	-	-	-
Local match	-	-	-	-	-
Total Revenues	67,309	5,994	73,266	25,938	7,970
<u>Expenditures:</u>					
Direct:					
Personnel Services:					
Salaries	34,140	2,700	23,855	14,657	4,413
Fringe benefits	16,240	1,286	11,348	6,972	2,099
Total Personnel Services	50,380	3,986	35,203	21,629	6,512
Operating Expenditures:					
Contract services	-	-	32,000	-	-
Supplies and materials	-	-	868	65	326
Travel	7,434	66	907	634	885
Miscellaneous	1,771	-	-	-	40
Total Operating Expenditures	9,205	66	33,775	699	1,251
Total Direct Expenditures	59,585	4,052	68,978	22,328	7,763
Indirect:					
Cost allocation plan	24,552	1,942	17,155	10,541	3,174
Total Expenditures	84,137	5,994	86,133	32,869	10,937
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,828)	-	(12,867)	(6,931)	(2,967)
<u>Other Financing Sources (Uses):</u>					
Transfers from other funds	16,828	-	12,867	6,931	2,967
Total Other Financing Sources (Uses)	16,828	-	12,867	6,931	2,967
Net Change in Fund Balance	-	-	-	-	-
Fund Balance - Beginning of Year, restated	-	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

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DOT Traffic Operations	DOT Transportation Investment Act Support	Title III-E	Title III-B	Title III-C1	Title III-C2	Nursing Home Transitions
\$ 86,094	\$ -	\$ 170,643	\$ 391,862	\$ 372,182	\$ 334,386	\$ -
-	5,000	26,778	18,234	21,893	19,670	64,397
-	-	-	-	-	-	-
-	-	325	62,940	192,922	60,668	-
-	-	-	-	-	-	-
-	-	8,049	34,260	46,268	31,822	-
86,094	5,000	205,795	507,296	633,265	446,546	64,397
41,152	2,360	43,293	45,961	-	-	7,601
19,576	1,122	20,594	21,863	-	-	3,615
60,728	3,482	63,887	67,824	-	-	11,216
-	-	80,815	405,539	633,265	446,546	-
8,000	-	3,075	3,091	-	-	-
7,332	41	4,689	8,931	-	-	4,750
1,962	-	44,248	18,368	-	-	42,965
17,294	41	132,827	435,929	633,265	446,546	47,715
78,022	3,523	196,714	503,753	633,265	446,546	58,931
29,595	1,697	31,134	33,053	-	-	5,466
107,617	5,220	227,848	536,806	633,265	446,546	64,397
(21,523)	(220)	(22,053)	(29,510)	-	-	-
21,523	220	22,053	29,510	-	-	-
21,523	220	22,053	29,510	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION
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	Alzheimer's	SSBG	Money Follows the Person	Title III-D	Income Tax Check Off
<u>Revenues:</u>					
Federal sources	\$ -	\$ 182,547	\$ 232,895	\$ 28,536	\$ -
State sources	108,192	-	-	1,679	2,369
Local sources	-	-	-	-	-
Donations and contributions	111	11,688	-	-	-
Interest Income	-	-	-	-	-
Local match	-	14,393	-	-	-
Total Revenues	108,303	208,628	232,895	30,215	2,369
<u>Expenditures:</u>					
Direct:					
Personnel Services:					
Salaries	-	11,085	28,087	3,781	-
Fringe benefits	-	5,273	13,361	1,799	-
Total Personnel Services	-	16,358	41,448	5,580	-
Operating Expenditures:					
Contract services	108,303	174,401	150,793	2,999	2,369
Supplies and materials	-	1,776	-	2,803	-
Travel	-	4,482	-	3,455	-
Miscellaneous	-	6,251	21,852	18,735	-
Total Operating Expenditures	108,303	186,910	172,645	27,992	2,369
Total Direct Expenditures	108,303	203,268	214,093	33,572	2,369
Indirect:					
Cost allocation plan	-	7,972	18,802	-	-
Total Expenditures	108,303	211,240	232,895	33,572	2,369
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(2,612)	-	(3,357)	-
<u>Other Financing Sources (Uses):</u>					
Transfers from other funds	-	2,612	-	3,357	-
Total Other Financing Sources (Uses)	-	2,612	-	3,357	-
Net Change in Fund Balance	-	-	-	-	-
Fund Balance - Beginning of Year, restated	-	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

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	Title IV GA CARES SMP	CMS Research	AOA Nutrition Services (NSIP)	Title IV ADRC-BIP	ADRC	MIPPA	MIPPA	Matter of Balance
\$	12,444	\$ 35,761	\$ 151,468	\$ 149,000	\$ -	\$ 47,336	\$ 42,967	\$ 2,250
	-	-	126,309	-	37,000	-	-	-
	-	-	-	-	-	-	-	-
	-	-	22,181	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	12,444	35,761	299,958	149,000	37,000	47,336	42,967	2,250
	4,228	9,369	-	52,193	13,962	8,558	15,801	-
	2,011	4,457	-	24,828	6,642	3,964	7,623	-
	6,239	13,826	-	77,021	20,604	12,522	23,424	-
	-	-	299,958	2,000	-	-	-	-
	-	2,238	-	1,198	-	6,732	1,189	-
	-	2,969	-	4,000	-	1,453	1,291	-
	3,165	14,569	-	27,246	6,356	20,678	5,495	2,250
	3,165	19,776	299,958	34,444	6,356	28,863	7,975	2,250
	9,404	33,602	299,958	111,465	26,960	41,385	31,399	2,250
	3,040	2,159	-	37,535	10,040	5,951	11,568	-
	12,444	35,761	299,958	149,000	37,000	47,336	42,967	2,250
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION
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	DHS Dealing with Dementia	DHS Senior Hunger	WIOA Adult	WIOA Adult	WIOA Adult	WIOA Adult
<u>Revenues:</u>						
Federal sources	\$ -	\$ -	\$ 54,509	\$ 6,448	\$ 376,090	\$ 263,248
State sources	4,500	500	-	-	-	-
Local sources	-	-	-	-	-	-
Donations and contributions	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Local match	-	-	-	-	-	-
Total Revenues	4,500	500	54,509	6,448	376,090	263,248
<u>Expenditures:</u>						
Direct:						
Personnel Services:						
Salaries	-	-	4,959	-	33,727	11,537
Fringe benefits	-	-	1,859	-	17,264	4,975
Total Personnel Services	-	-	6,818	-	50,991	16,512
Operating Expenditures:						
Contract services	-	-	41,936	6,448	282,076	228,184
Supplies and materials	-	-	793	-	1,200	1,741
Travel	80	-	777	-	872	692
Miscellaneous	1,172	-	776	-	13,038	11,325
Total Operating Expenditures	1,252	-	44,282	6,448	297,186	241,942
Total Direct Expenditures	1,252	-	51,100	6,448	348,177	258,454
Indirect:						
Cost allocation plan	-	-	3,409	-	27,916	4,794
Total Expenditures	1,252	-	54,509	6,448	376,093	263,248
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,248	500	-	-	(3)	-
<u>Other Financing Sources (Uses):</u>						
Transfers from other funds	(3,248)	(500)	-	-	3	-
Total Other Financing Sources (Uses)	(3,248)	(500)	-	-	3	-
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance - Beginning of Year, restated	-	-	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 (CONTINUED)

WIOA Youth	WIOA Youth	WIOA Dislocated Worker	WIOA Dislocated Worker	WIOA Dislocated Worker	WIOA Dislocated Worker	DOT Jobs Access Reverse Commute
\$ 206,730	\$ 198,713	\$ 67,155	\$ 3,273	\$ 47,765	\$ 44,415	\$ 57,381
-	-	-	-	-	-	7,172
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
206,730	198,713	67,155	3,273	47,765	44,415	64,553
24,829	18,708	5,442	-	4,001	20,378	30,108
11,446	9,432	2,475	-	2,082	9,253	15,760
36,275	28,140	7,917	-	6,083	29,631	45,868
145,639	151,514	48,527	-	33,100	-	-
1,200	2,534	1,596	3,273	920	-	-
562	1,318	1,003	-	757	129	1,025
4,212	2,739	2,312	-	5,921	-	974
151,613	158,105	53,438	3,273	40,698	129	1,999
187,888	186,245	61,355	3,273	46,781	29,760	47,867
18,842	12,468	5,800	-	991	14,655	23,858
206,730	198,713	67,155	3,273	47,772	44,415	71,725
-	-	-	-	(7)	-	(7,172)
-	-	-	-	7	-	7,172
-	-	-	-	7	-	7,172
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 (CONTINUED)

	DOT 5316 Program	DNR Historic Preservation	Department of Community Affairs	Area Development Corporation	Total Nonmajor Governmental
<u>Revenues:</u>					
Federal sources	\$ 53,534	\$ -	\$ -	\$ -	\$ 3,800,109
State sources	6,692	4,091	185,572	-	640,048
Local sources	-	-	-	2,000	2,000
Donations and contributions	-	-	-	-	350,835
Interest Income	-	-	-	1	1
Local match	-	-	-	-	134,792
Total Revenues	60,226	4,091	185,572	2,001	4,927,785
<u>Expenditures:</u>					
Direct:					
Personnel Services:					
Salaries	31,724	1,399	91,846	-	645,854
Fringe benefits	13,652	666	43,691	-	307,228
Total Personnel Services	45,376	2,065	135,537	-	953,082
Operating Expenditures:					
Contract services	-	-	-	-	3,276,412
Supplies and materials	57	-	769	-	45,444
Travel	714	747	3,713	198	65,906
Miscellaneous	163	285	2,066	2,182	283,116
Total Operating Expenditures	934	1,032	6,548	2,380	3,670,878
Total Direct Expenditures	46,310	3,097	142,085	2,380	4,623,960
Indirect:					
Cost allocation plan	20,608	1,006	66,052	-	455,775
Total Expenditures	66,918	4,103	208,137	2,380	5,079,735
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,692)	(12)	(22,565)	(379)	(151,950)
<u>Other Financing Sources (Uses):</u>					
Transfers from other funds	6,692	12	22,565	-	151,571
Total Other Financing Sources (Uses)	6,692	12	22,565	-	151,571
Net Change in Fund Balance	-	-	-	(379)	(379)
Fund Balance - Beginning of Year, restated	-	-	-	80,283	80,283
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ 79,904	\$ 79,904

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, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 68,000	\$ 67,309	\$ (691)
Total Revenues	68,000	67,309	(691)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	33,717	34,140	(423)
Fringe benefits	15,863	16,240	(377)
Total Personnel Services	49,580	50,380	(800)
Operating Expenditures:			
Travel	8,500	7,434	1,066
Miscellaneous	3,020	1,771	1,249
Total Operating Expenditures	11,520	9,205	2,315
Total Direct Expenditures	61,100	59,585	1,515
Indirect:			
Cost allocation plan	23,900	24,552	(652)
Total Expenditures	85,000	84,137	863
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,000)	(16,828)	172
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	17,000	16,828	(172)
Total Other Financing Sources (Uses)	17,000	16,828	(172)
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, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 27,966	\$ 5,994	\$ (21,972)
Total Revenues	27,966	5,994	(21,972)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	3,540	2,700	840
Fringe benefits	1,665	1,286	379
Total Personnel Services	5,205	3,986	1,219
Operating Expenditures:			
Contract services	18,982	-	18,982
Supplies and materials	616	-	616
Travel	654	66	588
Total Operating Expenditures	20,252	66	20,186
Total Direct Expenditures	25,457	4,052	21,405
Indirect:			
Cost allocation plan	2,509	1,942	567
Total Expenditures	27,966	5,994	21,972
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

EPD 319(H) PATAULA
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 132,045	\$ 73,266	\$ (58,779)
Total Revenues	132,045	73,266	(58,779)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	23,871	23,855	16
Fringe benefits	11,231	11,348	(117)
Total Personnel Services	35,102	35,203	(101)
Operating Expenditures:			
Contract Services	90,398	32,000	58,398
Supplies and materials	1,212	868	344
Travel	1,103	907	196
Total Operating Expenditures	92,713	33,775	58,938
Total Direct Expenditures	127,815	68,978	58,837
Indirect:			
Cost allocation plan	16,921	17,155	(234)
Total Expenditures	144,736	86,133	58,603
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,691)	(12,867)	(176)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	12,691	12,867	176
Total Other Financing Sources (Uses)	12,691	12,867	176
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, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 25,938	\$ 25,938	\$ -
Total Revenues	25,938	25,938	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	14,255	14,657	(402)
Fringe benefits	6,706	6,972	(266)
Total Personnel Services	20,961	21,629	(668)
Operating Expenditures:			
Supplies and Materials	358	65	293
Travel	1,000	634	366
Total Operating Expenditures	1,358	699	659
Total Direct Expenditures	22,319	22,328	(9)
Indirect:			
Cost allocation plan	10,104	10,541	(437)
Total Expenditures	32,423	32,869	(446)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,485)	(6,931)	(446)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	6,485	6,931	446
Total Other Financing Sources (Uses)	6,485	6,931	446
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

DOT HIGHWAY SAFETY IMPROVEMENT
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 7,970	\$ 7,970	\$ -
Total Revenues	7,970	7,970	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	4,407	4,413	(6)
Fringe benefits	2,073	2,099	(26)
Total Personnel Services	6,480	6,512	(32)
Operating Expenditures:			
Supplies and materials	310	326	(16)
Travel	885	885	-
Miscellaneous	40	40	-
Total Operating Expenditures	1,235	1,251	(16)
Total Direct Expenditures	7,715	7,763	(48)
Indirect:			
Cost allocation plan	3,124	3,174	(50)
Total Expenditures	10,839	10,937	(98)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,869)	(2,967)	(98)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	2,869	2,967	98
Total Other Financing Sources (Uses)	2,869	2,967	98
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

DOT TRAFFIC OPERATIONS
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 90,580	\$ 86,094	\$ (4,486)
Total Revenues	90,580	86,094	(4,486)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	44,197	41,152	3,045
Fringe benefits	20,793	19,576	1,217
Total Personnel Services	64,990	60,728	4,262
Operating Expenditures:			
Supplies and materials	8,000	8,000	-
Travel	6,906	7,332	(426)
Miscellaneous	2,000	1,962	38
Total Operating Expenditures	16,906	17,294	(388)
Total Direct Expenditures	81,896	78,022	3,874
Indirect:			
Cost allocation plan	31,329	29,595	1,734
Total Expenditures	113,225	107,617	5,608
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,645)	(21,523)	1,122
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	22,645	21,523	(1,122)
Total Other Financing Sources (Uses)	22,645	21,523	(1,122)
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, 2017

	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	2,283	2,360	(77)
Fringe benefits	1,074	1,122	(48)
Total Personnel Services	3,357	3,482	(125)
Operating Expenditures:			
Travel	24	41	(17)
Total Operating Expenditures	24	41	(17)
Total Direct Expenditures	3,381	3,523	(142)
Indirect:			
Cost allocation plan	1,619	1,697	(78)
Total Expenditures	5,000	5,220	(220)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(220)	(220)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	-	220	220
Total Other Financing Sources (Uses)	-	220	220
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, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 170,823	\$ 170,643	\$ (180)
State sources	26,814	26,778	(36)
Donations and contributions	86	325	239
Local match	8,759	8,049	(710)
Total Revenues	206,482	205,795	(687)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	46,537	43,293	3,244
Fringe benefits	21,894	20,594	1,300
Total Personnel Services	68,431	63,887	4,544
Operating Expenditures:			
Contract Services	87,680	80,815	6,865
Supplies and materials	3,100	3,075	25
Travel	5,032	4,689	343
Miscellaneous	30,618	44,248	(13,630)
Total Operating Expenditures	126,430	132,827	(6,397)
Total Direct Expenditures	194,861	196,714	(1,853)
Indirect:			
Cost allocation plan	32,988	31,134	1,854
Total Expenditures	227,849	227,848	1
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,367)	(22,053)	(686)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	21,367	22,053	686
Total Other Financing Sources (Uses)	21,367	22,053	686
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, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 391,866	\$ 391,862	\$ (4)
State sources	18,233	18,234	1
Donations and contributions	92,440	62,940	(29,500)
Local match	34,259	34,260	1
Total Revenues	536,798	507,296	(29,502)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	47,875	45,961	1,914
Fringe benefits	22,523	21,863	660
Total Personnel Services	70,398	67,824	2,574
Operating Expenditures:			
Contract Services	435,041	405,539	29,502
Supplies and materials	2,618	3,091	(473)
Travel	9,045	8,931	114
Miscellaneous	15,269	18,368	(3,099)
Total Operating Expenditures	461,973	435,929	26,044
Total Direct Expenditures	532,371	503,753	28,618
Indirect:			
Cost allocation plan	33,936	33,053	883
Total Expenditures	566,307	536,806	29,501
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,509)	(29,510)	(1)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	29,509	29,510	1
Total Other Financing Sources (Uses)	29,509	29,510	1
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

TITLE III-C1
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 372,223	\$ 372,182	\$ (41)
State sources	21,895	21,893	(2)
Donations and contributions	150,648	192,922	42,274
Local match	43,791	46,268	2,477
Total Revenues	588,557	633,265	44,708
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	588,557	633,265	(44,708)
Total Operating Expenditures	588,557	633,265	(44,708)
Total Direct Expenditures	588,557	633,265	(44,708)
Total Expenditures	588,557	633,265	(44,708)
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, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 334,386	\$ 334,386	\$ -
State sources	19,670	19,670	-
Donations and contributions	80,907	60,668	(20,239)
Local match	39,339	31,822	(7,517)
Total Revenues	474,302	446,546	(27,756)
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	474,302	446,546	27,756
Total Operating Expenditures	474,302	446,546	27,756
Total Direct Expenditures	474,302	446,546	27,756
Total Expenditures	474,302	446,546	27,756
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

NURSING HOME TRANSITIONS
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 64,400	\$ 64,397	\$ (3)
Total Revenues	64,400	64,397	(3)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	10,000	7,601	2,399
Fringe benefits	4,705	3,615	1,090
Total Personnel Services	14,705	11,216	3,489
Operating Expenditures:			
Travel	1,907	4,750	(2,843)
Miscellaneous	40,700	42,965	(2,265)
Total Operating Expenditures	42,607	47,715	(5,108)
Total Direct Expenditures	57,312	58,931	(1,619)
Indirect:			
Cost allocation plan	7,088	5,466	1,622
Total Expenditures	64,400	64,397	3
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, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 108,192	\$ 108,192	\$ -
Donations and contributions	1,083	111	(972)
Total Revenues	<u>109,275</u>	<u>108,303</u>	<u>(972)</u>
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	109,275	108,303	972
Total Operating Expenditures	<u>109,275</u>	<u>108,303</u>	<u>972</u>
Total Direct Expenditures	<u>109,275</u>	<u>108,303</u>	<u>972</u>
Total Expenditures	<u>109,275</u>	<u>108,303</u>	<u>972</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

SSBG

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 182,583	\$ 182,547	\$ (36)
Donations and contributions	10,646	11,688	1,042
Local match	14,597	14,393	(204)
Total Revenues	207,826	208,628	802
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	10,797	11,085	(288)
Fringe benefits	5,194	5,273	(79)
Total Personnel Services	15,991	16,358	(367)
Operating Expenditures:			
Contract Services	173,563	174,401	(838)
Supplies and materials	1,832	1,776	56
Travel	5,728	4,482	1,246
Miscellaneous	5,472	6,251	(779)
Total Operating Expenditures	186,595	186,910	(315)
Total Direct Expenditures	202,586	203,268	(682)
Indirect:			
Cost allocation plan	7,856	7,972	(116)
Total Expenditures	210,442	211,240	(798)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,616)	(2,612)	4
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	2,616	2,612	(4)
Total Other Financing Sources (Uses)	2,616	2,612	(4)
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, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 232,895	\$ 232,895	\$ -
Total Revenues	232,895	232,895	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	34,650	28,087	6,563
Fringe benefits	16,302	13,361	2,941
Total Personnel Services	50,952	41,448	9,504
Operating Expenditures:			
Contract Services	150,793	150,793	-
Miscellaneous	12,348	21,852	(9,504)
Total Operating Expenditures	163,141	172,645	(9,504)
Total Direct Expenditures	214,093	214,093	-
Indirect:			
Cost allocation plan	18,802	18,802	-
Total Expenditures	232,895	232,895	-
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, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 28,545	\$ 28,536	\$ (9)
State sources	1,679	1,679	-
Total Revenues	30,224	30,215	(9)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	3,437	3,781	(344)
Fringe benefits	1,617	1,799	(182)
Total Personnel Services	5,054	5,580	(526)
Operating Expenditures:			
Contract Services	3,000	2,999	1
Supplies and materials	3,154	2,803	351
Travel	4,000	3,455	545
Miscellaneous	18,374	18,735	(361)
Total Operating Expenditures	28,528	27,992	536
Total Direct Expenditures	33,582	33,572	10
Total Expenditures	33,582	33,572	10
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,358)	(3,357)	1
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	3,358	3,357	(1)
Total Other Financing Sources (Uses)	3,358	3,357	(1)
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, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 2,369	\$ 2,369	\$ -
Donations and contributions	11	-	(11)
Total Revenues	2,380	2,369	(11)
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	2,380	2,369	11
Total Operating Expenditures	2,380	2,369	11
Total Direct Expenditures	2,380	2,369	11
Total Expenditures	2,380	2,369	11
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, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 12,500	\$ 12,444	\$ (56)
Total Revenues	12,500	12,444	(56)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	4,500	4,228	272
Fringe benefits	2,117	2,011	106
Total Personnel Services	6,617	6,239	378
Operating Expenditures:			
Miscellaneous	2,693	3,165	(472)
Total Operating Expenditures	2,693	3,165	(472)
Total Direct Expenditures	9,310	9,404	(94)
Indirect:			
Cost allocation plan	3,190	3,040	150
Total Expenditures	12,500	12,444	56
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

CMS RESEARCH
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 35,761	\$ 35,761	\$ -
Total Revenues	35,761	35,761	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	9,788	9,369	419
Fringe benefits	4,605	4,457	148
Total Personnel Services	14,393	13,826	567
Operating Expenditures:			
Supplies and materials	2,000	2,238	(238)
Travel	3,000	2,969	31
Miscellaneous	14,209	14,569	(360)
Total Operating Expenditures	19,209	19,776	(567)
Total Direct Expenditures	33,602	33,602	-
Indirect:			
Cost allocation plan	2,159	2,159	-
Total Expenditures	35,761	35,761	-
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, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 151,468	\$ 151,468	\$ -
State sources	126,309	126,309	-
Donations and contributions	3,719	22,181	18,462
Total Revenues	281,496	299,958	18,462
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	281,496	299,958	(18,462)
Total Operating Expenditures	281,496	299,958	(18,462)
Total Direct Expenditures	281,496	299,958	(18,462)
Total Expenditures	281,496	299,958	(18,462)
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, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 149,000	\$ 149,000	\$ -
Total Revenues	149,000	149,000	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	58,495	52,193	6,302
Fringe benefits	27,520	24,828	2,692
Total Personnel Services	86,015	77,021	8,994
Operating Expenditures:			
Contract Services	2,000	2,000	-
Supplies and materials	123	1,198	(1,075)
Travel	4,000	4,000	-
Miscellaneous	15,398	27,246	(11,848)
Total Operating Expenditures	21,521	34,444	(12,923)
Total Direct Expenditures	107,536	111,465	(3,929)
Indirect:			
Cost allocation plan	41,464	37,535	3,929
Total Expenditures	149,000	149,000	-
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, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 37,000	\$ 37,000	\$ -
Total Revenues	37,000	37,000	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	14,745	13,962	783
Fringe benefits	6,937	6,642	295
Total Personnel Services	21,682	20,604	1,078
Operating Expenditures:			
Miscellaneous	4,866	6,356	(1,490)
Total Operating Expenditures	4,866	6,356	(1,490)
Total Direct Expenditures	26,548	26,960	(412)
Indirect:			
Cost allocation plan	10,452	10,040	412
Total Expenditures	37,000	37,000	-
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, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 47,204	\$ 47,336	\$ 132
Total Revenues	47,204	47,336	132
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	8,934	8,558	376
Fringe benefits	4,203	3,964	239
Total Personnel Services	13,137	12,522	615
Operating Expenditures:			
Supplies and Materials	6,145	6,732	(587)
Travel	1,500	1,453	
Miscellaneous	20,089	20,678	(589)
Total Operating Expenditures	27,734	28,863	(1,176)
Total Direct Expenditures	40,871	41,385	(514)
Indirect:			
Cost allocation plan	6,333	5,951	382
Total Expenditures	47,204	47,336	(132)
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, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 42,967	\$ 42,967	\$ -
Total Revenues	42,967	42,967	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	15,820	15,801	19
Fringe benefits	7,443	7,623	(180)
Total Personnel Services	23,263	23,424	(161)
Operating Expenditures:			
Supplies and materials	1,190	1,189	1
Travel	1,291	1,291	-
Miscellaneous	6,009	5,495	514
Total Operating Expenditures	8,490	7,975	514
Total Direct Expenditures	31,753	31,399	354
Indirect:			
Cost allocation plan	11,214	11,568	(354)
Total Expenditures	42,967	42,967	-
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, 2017

	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:			
Miscellaneous	2,250	2,250	-
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, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 4,500	\$ 4,500	\$ -
Total Revenues	4,500	4,500	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Travel	1,500	80	1,420
Miscellaneous	3,000	1,172	1,828
Total Operating Expenditures	4,500	1,252	3,248
Total Direct Expenditures	4,500	1,252	3,248
Total Expenditures	4,500	1,252	3,248
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	3,248	3,248
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	-	(3,248)	(3,248)
Total Other Financing Sources (Uses)	-	(3,248)	(3,248)
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

DHS SENIOR HUNGER
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ -	\$ 500	\$ 500
Total Revenues	-	500	500
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Total Operating Expenditures	-	-	-
Total Direct Expenditures	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	500	500
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	-	(500)	(500)
Total Other Financing Sources (Uses)	-	(500)	(500)
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, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 54,509	\$ 54,509	\$ -
Total Revenues	54,509	54,509	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	4,960	4,959	1
Fringe benefits	1,858	1,859	(1)
Total Personnel Services	6,818	6,818	-
Operating Expenditures:			
Contract Services	41,936	41,936	-
Supplies and materials	793	793	-
Travel	777	777	-
Miscellaneous	776	776	-
Total Operating Expenditures	44,282	44,282	-
Total Direct Expenditures	51,100	51,100	-
Indirect:			
Cost allocation plan	3,409	3,409	-
Total Expenditures	54,509	54,509	-
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, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 6,448	\$ 6,448	\$ -
Total Revenues	6,448	6,448	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	6,448	6,448	-
Total Operating Expenditures	6,448	6,448	-
Total Direct Expenditures	6,448	6,448	-
Total Expenditures	6,448	6,448	-
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, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 376,090	\$ 376,090	\$ -
Total Revenues	376,090	376,090	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	33,726	33,727	(1)
Fringe benefits	17,264	17,264	-
Total Personnel Services	50,990	50,991	(1)
Operating Expenditures:			
Contract Services	282,076	282,076	-
Supplies and materials	1,200	1,200	-
Travel	872	872	-
Miscellaneous	13,036	13,038	(2)
Total Operating Expenditures	297,184	297,186	(2)
Total Direct Expenditures	348,174	348,177	(3)
Indirect:			
Cost allocation plan	27,916	27,916	-
Total Expenditures	376,090	376,093	(3)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(3)	3
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	-	3	(3)
Total Other Financing Sources (Uses)	-	3	(3)
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, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 278,697	\$ 263,248	\$ (15,449)
Total Revenues	278,697	263,248	(15,449)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	7,552	11,537	(3,985)
Fringe benefits	2,631	4,975	(2,344)
Total Personnel Services	10,183	16,512	(6,329)
Operating Expenditures:			
Contract Services	260,347	228,184	32,163
Supplies and materials	1,007	1,741	(734)
Travel	1,251	692	559
Miscellaneous	4,454	11,325	(6,871)
Total Operating Expenditures	267,059	241,942	25,117
Total Direct Expenditures	277,242	258,454	18,788
Indirect:			
Cost allocation plan	1,455	4,794	(3,339)
Total Expenditures	278,697	263,248	15,449
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, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 206,710	\$ 206,730	\$ 20
Total Revenues	206,710	206,730	20
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	24,828	24,829	(1)
Fringe benefits	11,445	11,446	(1)
Total Personnel Services	36,273	36,275	(2)
Operating Expenditures:			
Contract Services	145,640	145,639	1
Supplies and materials	1,200	1,200	-
Travel	562	562	-
Miscellaneous	4,194	4,212	(18)
Total Operating Expenditures	151,596	151,613	(17)
Total Direct Expenditures	187,869	187,888	(19)
Indirect:			
Cost allocation plan	18,841	18,842	(1)
Total Expenditures	206,710	206,730	(20)
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, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 209,714	\$ 198,713	\$ (11,001)
Total Revenues	209,714	198,713	(11,001)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	15,176	18,708	(3,532)
Fringe benefits	7,377	9,432	(2,055)
Total Personnel Services	22,553	28,140	(5,587)
Operating Expenditures:			
Contract Services	168,188	151,514	16,674
Supplies and materials	2,800	2,534	266
Travel	2,338	1,318	1,020
Miscellaneous	4,319	2,739	1,580
Total Operating Expenditures	177,645	158,105	19,540
Total Direct Expenditures	200,198	186,245	13,953
Indirect:			
Cost allocation plan	9,516	12,468	(2,952)
Total Expenditures	209,714	198,713	11,001
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, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 158,836	\$ 67,155	\$ (91,681)
Total Revenues	158,836	67,155	(91,681)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	7,273	5,442	1,831
Fringe benefits	3,222	2,475	747
Total Personnel Services	10,495	7,917	2,578
Operating Expenditures:			
Contract Services	133,213	48,527	84,686
Supplies and materials	680	1,596	(916)
Travel	1,843	1,003	840
Miscellaneous	5,605	2,312	3,293
Total Operating Expenditures	141,341	53,438	87,903
Total Direct Expenditures	151,836	61,355	90,481
Indirect:			
Cost allocation plan	7,000	5,800	1,200
Total Expenditures	158,836	67,155	91,681
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, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ -	\$ 3,273	\$ 3,273
Total Revenues	-	3,273	3,273
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	-	-	-
Fringe benefits	-	-	-
Total Personnel Services	-	-	-
Operating Expenditures:			
Contract Services	-	-	-
Supplies and materials	-	3,273	(3,273)
Travel	-	-	-
Miscellaneous	-	-	-
Total Operating Expenditures	-	3,273	(3,273)
Total Direct Expenditures	-	3,273	(3,273)
Indirect:			
Cost allocation plan	-	-	-
Total Expenditures	-	3,273	(3,273)
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, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 47,772	\$ 47,765	\$ (7)
Total Revenues	47,772	47,765	(7)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	4,001	4,001	-
Fringe benefits	2,083	2,082	1
Total Personnel Services	6,084	6,083	1
Operating Expenditures:			
Contract Services	33,100	33,100	-
Supplies and materials	920	920	-
Travel	757	757	-
Miscellaneous	5,920	5,921	(1)
Total Operating Expenditures	40,697	40,698	(1)
Total Direct Expenditures	46,781	46,781	-
Indirect:			
Cost allocation plan	991	991	-
Total Expenditures	47,772	47,772	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(7)	7
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	-	7	(7)
Total Other Financing Sources (Uses)	-	7	(7)
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, 2017

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 44,415	\$ 44,415	\$ -
Total Revenues	44,415	44,415	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	20,140	20,378	(238)
Fringe benefits	9,475	9,253	222
Total Personnel Services	29,615	29,631	(16)
Operating Expenditures:			
Travel	524	129	395
Total Operating Expenditures	524	129	395
Total Direct Expenditures	30,139	29,760	379
Indirect:			
Cost allocation plan	14,276	14,655	(379)
Total Expenditures	44,415	44,415	-
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, 2017

	Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 57,381	\$ 57,381	\$ -
State sources	7,172	7,172	-
Total Revenues	64,553	64,553	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	30,359	30,108	251
Fringe benefits	14,283	15,760	(1,477)
Total Personnel Services	44,642	45,868	(1,226)
Operating Expenditures:			
Supplies and materials	-	-	-
Travel	2,119	1,025	1,094
Miscellaneous	3,444	974	2,470
Total Operating Expenditures	5,563	1,999	3,564
Total Direct Expenditures	50,205	47,867	2,338
Indirect:			
Cost allocation plan	21,520	23,858	(2,338)
Total Expenditures	71,725	71,725	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,172)	(7,172)	-
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	7,172	7,172	-
Total Other Financing Sources (Uses)	7,172	7,172	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

DOT 5316 PROGRAM
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 52,500	\$ 53,534	\$ 1,034
State sources	6,563	6,692	129
Total Revenues	59,063	60,226	1,163
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	29,737	31,724	(1,987)
Fringe benefits	13,990	13,652	338
Total Personnel Services	43,727	45,376	(1,649)
Operating Expenditures:			
Supplies and materials	50	57	(7)
Travel	669	714	(45)
Miscellaneous	100	163	(63)
Total Operating Expenditures	819	934	(115)
Total Direct Expenditures	44,546	46,310	(1,764)
Indirect:			
Cost allocation plan	21,079	20,608	471
Total Expenditures	65,625	66,918	(1,293)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,562)	(6,692)	(130)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	6,562	6,692	130
Total Other Financing Sources (Uses)	6,562	6,692	130
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, 2017

	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	1,393	1,399	-
Fringe benefits	655	666	(11)
Total Personnel Services	2,048	2,065	(17)
Operating Expenditures:			
Travel	632	747	(115)
Miscellaneous	424	285	139
Total Operating Expenditures	1,056	1,032	24
Total Direct Expenditures	3,104	3,097	7
Indirect:			
Cost allocation plan	987	1,006	(19)
Total Expenditures	4,091	4,103	(12)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(12)	(12)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	-	12	12
Total Other Financing Sources (Uses)	-	12	12
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, 2017

	Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 185,572	\$ 185,572	\$ -
Total Revenues	185,572	185,572	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	89,503	91,846	(2,343)
Fringe benefits	42,109	43,691	(1,582)
Total Personnel Services	131,612	135,537	(3,925)
Operating Expenditures:			
Supplies and materials	400	769	(369)
Travel	3,635	3,713	(78)
Miscellaneous	7,100	2,066	5,034
Total Operating Expenditures	11,135	6,548	4,587
Total Direct Expenditures	142,747	142,085	662
Indirect:			
Cost allocation plan	63,444	66,052	(2,608)
Total Expenditures	206,191	208,137	(1,946)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,619)	(22,565)	(1,946)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	20,619	22,565	1,946
Total Other Financing Sources (Uses)	20,619	22,565	1,946
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

RIVER VALLEY REGIONAL COMMISSION

AREA DEVELOPMENT CORPORATION
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Local sources	\$ 2,000	\$ 2,000	\$ -
Interest Income	2	1	(1)
Total Revenues	2,002	2,001	(1)
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Travel	250	198	52
Miscellaneous	2,582	2,182	400
Total Operating Expenditures	2,832	2,380	452
Total Direct Expenditures	2,832	2,380	452
Total Expenditures	2,832	2,380	452
Net change in fund balance	(830)	(379)	(451)
Fund Balance - Beginning of Year, restated	80,283	80,283	-
Fund Balance - End of Year	\$ 79,453	\$ 79,904	\$ (451)

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RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 COMBINING STATEMENT OF NET POSITION
 NONMAJOR PROPRIETARY FUNDS
 JUNE 30, 2017

	Rural Development Loan Fund	Industrial Development Grant	Rental	Total
<u>ASSETS</u>				
Current Assets				
Cash and cash equivalents	\$ 148,620	\$ 100,054	\$ -	\$248,674
Due from other funds	-	-	16,980	16,980
Prepaid items	-	-	1,388	1,388
Total Current Assets	<u>148,620</u>	<u>100,054</u>	<u>18,368</u>	<u>267,042</u>
Long-term Assets				
Capital assets not being depreciated				
Land	-	-	7,250	7,250
Capital assets				
Depreciable, net	-	-	61,171	61,171
Total Long-term Assets	<u>-</u>	<u>-</u>	<u>68,421</u>	<u>68,421</u>
Total Assets	<u>148,620</u>	<u>100,054</u>	<u>86,789</u>	<u>335,463</u>
<u>LIABILITIES</u>				
Current Liabilities				
Accounts payable	-	-	-	-
Total Current Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET POSITION</u>				
Investment in capital assets	-	-	68,421	68,421
Restricted				
Loans	148,620	100,054	-	248,674
Net position-unrestricted	<u>-</u>	<u>-</u>	<u>18,368</u>	<u>18,368</u>
Total Net Position	<u>\$ 148,620</u>	<u>\$ 100,054</u>	<u>\$ 86,789</u>	<u>\$335,463</u>

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 NONMAJOR PROPRIETARY FUNDS
 JUNE 30, 2017

	Rural Development Loan Fund	Industrial Development Grant	Rental	Total
<u>Operating Revenues:</u>				
Charges for services	\$ -	\$ -	\$ 30,000	30,000
Total Operating Revenues	-	-	30,000	30,000
<u>Operating Expenses:</u>				
Depreciation	-	-	5,408	5,408
Repairs & Maintenance	-	-	3,485	3,485
Insurance and bonding	-	-	1,657	1,657
Total Operating Expenses	-	-	10,550	10,550
Operating income (loss)	-	-	19,450	19,450
<u>Nonoperating revenues (expenses)</u>				
Interest income	-	21	-	21
Total nonoperating revenues (expenses)	-	21	-	21
Income (loss) before transfers	-	21	19,450	19,471
Transfers out	-	-	(19,450)	(19,450)
Change in net position	-	21	-	21
Net Position - Beginning of Year, restated	148,620	100,033	86,789	335,442
Net Position - End of Year	\$ 148,620	\$ 100,054	\$ 86,789	\$335,463

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR PROPRIETARY FUNDS
 JUNE 30, 2017

	Rural Development Loan Fund	Industrial Development Grant	Rental	Total
<u>Cash Flow from Operating Activities:</u>				
Cash received from customers	\$ -	\$ -	\$ 43,340	\$ 43,340
Cash paid to suppliers	-	-	(8,140)	(8,140)
Net Cash Provided by (Used for) Operating Activities	-	-	35,200	35,200
<u>Cash Flows from Non-Capital Financing Activities:</u>				
Transfer out	-	-	(19,450)	(19,450)
Net Cash Provided by (Used for) Non-Capital Financing Activities	-	-	(19,450)	(19,450)
<u>Cash flows from Capital and Related Financing Activities:</u>				
Purchase of capital assets	-	-	(15,750)	(15,750)
Net Cash Provided by (Used for) Capital and Related Financing Activities	-	-	(15,750)	(15,750)
<u>Cash Flows from Investing Activities:</u>				
Interest income	-	21	-	21
Net Cash Provided by (Used for) Investing Activities	-	21	-	21
Net Increase (Decrease) in Cash and Equivalents	-	21	-	21
Cash and Cash Equivalents - Beginning of Year, restated	148,620	100,033	-	248,653
Cash and Cash Equivalents - End of Year	\$ 148,620	\$ 100,054	\$ -	\$ 248,674

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR PROPRIETARY FUNDS
 JUNE 30, 2017
 (CONTINUED)

	Rural Development Loan Fund	Industrial Development Grant	Rental	Total
<u>Reconciliation of Net Operating</u>				
<u>Income to Net Cash</u>				
<u>Provided by Operating Activities:</u>				
Net Operating Income (Loss)	\$ -	\$ -	\$ 19,450	\$ 19,450
Depreciation expense	-	-	5,408	5,408
Changes in Assets and Liabilities:				
(Increase) decrease in due from other funds	-	-	13,340	13,340
(Increase) decrease in prepaid items	-	-	(8)	(8)
Increase (decrease) in accounts payable	-	-	(2,990)	(2,990)
Total Adjustments	-	-	15,750	15,750
Net Cash Provided by Operating Activities	\$ -	\$ -	\$ 35,200	\$ 35,200

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SUPPLEMENTAL SCHEDULES

RIVER VALLEY REGIONAL COMMISSION
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2017
SCHEDULE TO COMPUTE FRINGE BENEFITS RATE

Fringe Benefits:

Payroll taxes	\$ 93,455
Group insurance	209,417
Retirement	113,825
Compensated Absences	<u>248,433</u>
Total Fringe Benefits	<u>665,130</u>

Basis:

Indirect salaries	341,478
Direct salaries	<u>1,056,753</u>
Total Basis	<u><u>\$ 1,398,231</u></u>

Ratio:

Fringe Benefits/Basis	<u><u>47.57%</u></u>
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RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 SCHEDULE TO COMPUTE INDIRECT COST RATE

Indirect Costs:

Indirect salaries	\$ 341,478
Fringe benefits	<u>162,439</u>
Subtotal	<u>503,917</u>
Advertising	1,381
Communications	15,448
Depreciation	32,261
Dues and Fees	9,943
Education and Training	6,892
Energy (Utilities)	26,631
Insurance	10,493
Other Public Meetings	350
Other Purchased Services	101
Postage and Freight	9,047
Printing and Binding	893
Professional Services	24,009
Rentals (Other)	35
Repairs and Maintenance	38,897
Small Equipment	280
Supplies and Materials	9,771
Technical Services	54,880
Travel	<u>14,743</u>
Total Indirect Costs	<u><u>\$ 759,972</u></u>
Direct salary costs	\$ 1,056,753
Fringe benefits	<u>502,691</u>
Total Basis	<u><u>\$ 1,559,444</u></u>
 <u>Ratio:</u>	
Indirect-Costs/Basis	<u><u>48.73%</u></u>

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 SCHEDULE OF STATE CONTRACTUAL ASSISTANCE

State Program Name	Contract Number	Federal Revenue Received	State Revenue Received	Local Revenue	Total Expenditures	Due (To)/From State
GDOT TIA	AE00TTIA140352	\$ -	\$ 5,000	\$ -	\$ 5,220	\$ 1,996
Title III-E	42700-373-0000049732	170,643	26,778	8,374	227,848	6,239
Title III-B	42700-373-0000049732	391,862	18,234	97,200	536,806	3,974
Title III-C1	42700-373-0000049732	372,182	21,893	239,190	633,265	1,648
Title III-C2	42700-373-0000049732	334,386	19,670	92,490	446,546	4,750
Title III-D	42700-373-0000049732	28,536	1,679	-	33,572	842
Nursing Home Transitions	42700-373-0000049732	-	64,397	-	64,397	53,814
Alzheimer's	42700-373-0000049732	-	108,192	111	108,303	22,654
Income Tax Check Off	42700-373-0000049732	-	2,369	-	2,369	-
Community Based Services	42700-373-0000049732	-	885,354	29,315	914,669	184,073
Nutrition Services (NSIP)	42700-373-0000049732	151,468	126,309	22,181	299,958	30,464
ADRC	42700-373-0000049732	-	37,000	-	37,000	7,371
DHS Senior Hunger Forum		-	500	-	-	500
Dealing with Dementia		-	4,500	-	1,252	3,000
Community Care		446,280	446,280	-	892,560	86,608
DHS Transportation	42700-362-0000050514	773,054	55,026	-		-
DOT FTA 5316	T005826	53,534	6,692	-		6,692
DOT FTA 5316	T005293	57,381	7,172	-		-
DNR Historic Preservation		-	4,091	-		-
Dept of Community Affairs		-	185,572	-		46,393
TOTAL		\$ 2,779,326	\$ 2,026,708	\$ 488,861	\$ 4,203,765	\$ 461,018

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RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 SCHEDULE OF CITY/COUNTY ASSESSMENTS

<u>City/County Government</u>	Amount Due 6/30/16 Over/Under	FY17 Assessment Billed	FY17 Assessment Collections	Amount Due 6/30/17 Over (Under)
Crisp County	\$ -	\$ 11,427	\$ 11,427	\$ -
City of Arabi	-	568	568	-
City of Cordele	-	10,939	10,939	-
Dooly County	-	5,454	5,454	-
City of Byromville	133	526	659	-
City of Dooling	-	149	149	-
City of Lilly	-	206	206	-
City of Pinehurst	-	346	346	-
City of Unadilla	-	3,684	3,684	-
City of Vienna	-	3,823	3,823	-
Macon County	-	7,515	7,515	-
City of Ideal	-	469	469	-
City of Marshallville	-	1,353	1,353	-
City of Montezuma	-	3,232	3,232	-
City of Oglethorpe	-	1,223	1,223	-
Marion County	-	6,581	6,581	-
City of Buena Vista	-	2,216	2,216	-
Schley County	-	3,283	3,283	-
City of Ellaville	-	1,880	1,880	-
Sumter County	-	13,374	13,374	-
City of Americus	-	16,283	16,283	-
City of Andersonville	-	241	241	-
City of Desoto	-	184	184	-
City of Leslie	-	392	392	-
City of Plains	-	758	758	-
Taylor County	-	5,473	5,473	-
City of Butler	-	1,928	1,928	-
City of Reynolds	-	1,041	1,041	-
Webster County	-	2,649	2,649	-
Chattahoochee County	-	11,837	11,837	-
Clay County	-	1,922	1,922	-
City of Bluffton	-	101	76	25
City of Fort Gaines	-	1,079	1,079	-
Harris County	-	29,308	29,308	-
City of Hamilton	-	1,056	1,320	(264)
City of Pine Mountain	-	1,344	1,344	-

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 SCHEDULE OF CITY/COUNTY ASSESSMENTS
 (CONTINUED)

<u>City/County Government</u>	Amount Due 6/30/16 Over/Under	FY17 Assessment Billed	FY17 Assessment Collections	Amount Due 6/30/17 Over (Under)
City of Shiloh	-	440	440	-
City of Waverly Hall	-	728	728	-
Muscogee County	-	200,887	200,887	-
Quitman County	-	2,315	2,315	-
Randolph County	-	2,573	2,573	-
City of Cuthbert	(905)	3,736	2,832	-
City of Shellman	-	1,004	1,004	-
Stewart County	-	3,213	3,213	-
City of Lumpkin	-	1,104	1,104	-
City of Richland	-	1,427	1,427	-
Talbot County	-	4,858	4,858	-
City of Geneva	-	100	75	25
City of Junction City	-	167	167	-
City of Talbotton	-	893	893	-
City of Woodland	-	372	372	-
Total	\$ (772)	\$ 377,661	\$ 377,103	\$ (214)

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III. STATISTICAL SECTION

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Statistical Section

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

Contents

Financial Trends

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

Revenue Capacity

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

Debt Capacity

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

Demographic and Economic Information

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

Operating Information

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

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2017
 NET POSITION BY COMPONENT
 LAST EIGHT FISCAL YEARS (1)
 (Accrual Basis of Accounting)

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

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

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

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RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2017
 CHANGES IN NET POSITION
 LAST EIGHT FISCAL YEARS (1)
 (Accrual Basis of Accounting)

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

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2017
 CHANGES IN NET POSITION
 LAST EIGHT FISCAL YEARS (1)
 (Accrual Basis of Accounting)
 (CONTINUED)

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

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

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2017
 PROGRAM REVENUES BY FUNCTION/PROGRAM
 LAST EIGHT FISCAL YEARS (1)
 (Accrual Basis of Accounting)

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

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

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2017
 FUND BALANCES OF GOVERNMENTAL FUNDS
 LAST EIGHT FISCAL YEARS (1)
 (Modified Accrual Basis of Accounting)

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

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

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

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

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2017
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 LAST EIGHT FISCAL YEARS (1)
 (Modified Accrual Basis of Accounting)

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

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RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2017
 RATIOS OF OUTSTANDING DEBT BY TYPE
 LAST EIGHT FISCAL YEARS (1)

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

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Notes: Personal income and population data for each fiscal year are derived from previous calendar year data. This data is not available for the 2017 fiscal year at time of printing. Please review Note 5 of the Basic Financial Statements for more information regarding River Valley Regional Commission's debt.

Sources: Finance Department; U.S. Bureau of Economic Analysis, "Table CA1: Personal Income, Population, Per Capita Personal Income," (accessed October 12, 2017)

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2017
 MISCELLANEOUS STATISTICAL DATA

Forms of Management: Council
 Executive Director

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

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

POPULATION OF COUNTIES AND MUNICIPALITIES
 IN THE RIVER VALLEY AREA

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

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2017
 MISCELLANEOUS STATISTICAL DATA
 (CONTINUED)

POPULATION OF COUNTIES AND MUNICIPALITIES
 IN THE RIVER VALLEY AREA

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

Source: U.S. Census Bureau, Census 2010

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2017
 MISCELLANEOUS STATISTICAL DATA
 (CONTINUED)

PRINCIPAL EMPLOYERS IN THE RIVER VALLEY AREA

Name	Number of Employees		2008	% of Total
	2017	% of Total		
Fort Benning Military Reservation (US Army)	40,000	30%	41,462	Unknown
TSYS	4,600	3%	4,300	Unknown
Muscogee County School District	4,300	3%	4,200	Unknown
Aflac	3,670	3%	4,100	Unknown
Columbus Regional Health Care	3,180	2%	2,700	Unknown
St. Francis Hospital	3,000	2%	1,470	Unknown
Columbus Consolidated Government	2,879	2%	2,842	Unknown
Tyson	1,600	1%	800	Unknown
Blue Cross/Blue Shield	1,400	1%	1,540	Unknown
Columbus State University	1,360	1%	Unknown	Unknown

Sources: Greater Columbus Chamber of Commerce and GA Department of Labor

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2017
 MISCELLANEOUS STATISTICAL DATA
 (CONTINUED)

UNEMPLOYMENT RATES FOR RIVER VALLEY RC COUNTIES, 2008-2017

<u>County</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Chattahoochee	12.2%	15.0%	10.7%	11.9%	12.4%	12.0%	10.3%	9.1%	8.6%	7.6%
Clay	7.2%	8.5%	11.7%	11.5%	12.6%	10.8%	11.6%	12.2%	10.0%	9.4%
Crisp	7.7%	11.7%	13.7%	14.4%	12.4%	12.1%	9.1%	7.2%	6.0%	5.9%
Dooly	6.7%	9.6%	10.9%	12.9%	11.3%	11.9%	9.8%	7.4%	5.9%	5.4%
Harris	4.7%	7.0%	7.9%	7.8%	8.1%	7.2%	6.5%	5.7%	5.1%	4.7%
Macon	8.5%	12.1%	12.8%	13.4%	13.3%	12.5%	12.5%	9.3%	7.8%	6.9%
Marion	6.2%	9.6%	10.5%	10.8%	10.4%	9.4%	7.9%	9.7%	7.3%	6.1%
Muscogee	6.2%	8.8%	10.2%	10.7%	10.5%	10.0%	8.9%	7.8%	7.0%	6.5%
Quitman	8.6%	11.2%	9.2%	10.8%	10.3%	9.3%	9.8%	7.6%	6.8%	6.9%
Randolph	8.5%	11.7%	11.5%	13.3%	13.2%	10.8%	10.6%	9.7%	8.9%	7.4%
Schley	6.6%	12.4%	12.3%	11.8%	10.9%	9.9%	7.9%	7.3%	6.4%	6.1%
Stewart	7.8%	10.3%	10.7%	10.0%	9.6%	9.1%	7.5%	7.4%	6.4%	6.5%
Sumter	7.7%	12.6%	13.4%	13.0%	12.4%	11.8%	10.0%	8.7%	7.7%	7.3%
Talbot	6.6%	9.1%	10.4%	10.7%	11.3%	10.2%	8.2%	8.2%	6.7%	6.4%
Taylor	7.5%	11.5%	14.1%	14.7%	14.5%	11.4%	9.9%	9.1%	6.0%	8.3%
Webster	5.2%	9.4%	13.1%	11.5%	10.2%	9.7%	9.4%	10.8%	8.9%	8.3%

Source: U.S. Bureau of Labor Statistics

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2017
 MISCELLANEOUS STATISTICAL DATA
 (CONTINUED)

ANNUAL TOTAL PERSONAL INCOME (THOUSANDS OF DOLLARS) 2006-2015

<u>County</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Chattahoochee	312,328	305,608	319,345	330,652	353,117	371,016	371,392	377,376	385,300	402,968
Clay	76,672	80,326	84,346	83,028	83,868	84,302	88,347	90,138	84,947	88,530
Crisp	524,647	534,946	544,677	540,650	557,903	603,804	601,118	586,760	594,333	620,544
Dooly	261,219	268,433	302,518	299,671	290,215	306,477	323,622	317,401	298,666	325,400
Harris	1,013,017	1,106,592	1,148,720	1,136,292	1,158,132	1,244,392	1,281,684	1,292,733	1,338,465	1,398,662
Macon	275,254	288,799	318,692	311,709	312,081	333,330	364,064	373,375	385,418	390,850
Marion	157,479	169,055	183,980	178,872	175,054	188,004	191,373	199,038	204,560	212,657
Muscogee	6,360,625	6,420,302	6,499,815	6,340,137	6,598,859	7,207,387	7,325,435	7,292,459	7,441,817	7,702,443
Quitman	61,441	58,793	55,623	57,254	57,935	58,557	57,183	59,902	61,315	62,543
Randolph	178,995	183,788	198,332	194,202	200,672	208,416	219,238	216,388	206,068	210,685
Schley	106,444	113,478	126,088	120,237	123,650	123,223	126,014	125,084	132,803	142,057
Stewart	91,879	103,043	109,603	110,801	120,919	128,505	127,613	127,172	125,769	126,832
Sumter	850,202	863,518	891,618	884,007	882,754	929,442	922,810	896,157	912,501	951,996
Talbot	152,959	168,625	168,504	173,229	175,035	183,350	184,164	186,659	192,260	197,371
Taylor	181,390	195,515	201,401	204,128	200,661	206,844	204,534	204,955	208,299	217,645
Webster	58,538	58,371	59,884	58,596	61,676	68,087	72,076	68,884	64,878	69,714
Regional Total	10,663,089	10,919,192	11,213,146	11,023,465	11,352,531	12,245,136	12,460,667	12,414,481	12,637,399	13,120,897

Source: U.S. Bureau of Economic Analysis, "Table CA1: Personal Income, Population, Per Capita Personal Income," (accessed October 12, 2017)

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2017
 MISCELLANEOUS STATISTICAL DATA
 (CONTINUED)

ANNUAL PER CAPITA PERSONAL INCOME 2006-2015

<u>County</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Chattahoochee	26,406	25,542	27,473	27,658	31,590	32,807	29,480	30,443	32,384	35,448
Clay	23,723	24,625	26,089	25,938	26,532	26,763	28,490	29,729	27,429	28,185
Crisp	23,094	23,112	23,434	23,126	23,838	25,381	25,396	25,246	25,854	27,120
Dooly	19,041	19,358	21,318	20,291	19,550	21,054	22,563	22,157	21,028	23,185
Harris	34,587	36,550	37,288	36,080	36,015	38,456	39,307	39,584	40,716	41,900
Macon	19,163	20,053	21,985	21,002	21,295	23,017	25,463	26,681	27,892	28,672
Marion	19,468	20,479	22,015	20,894	20,020	21,506	21,911	22,917	23,320	24,273
Muscogee	33,572	34,760	35,179	33,582	34,527	36,893	36,591	35,711	37,008	38,401
Quitman	24,142	23,248	21,839	22,929	23,109	23,794	23,806	25,307	26,624	27,169
Randolph	22,989	23,690	25,943	25,104	26,160	27,492	29,996	30,092	28,228	29,290
Schley	24,336	24,664	26,078	24,271	24,666	24,556	25,284	24,735	25,822	27,488
Stewart	16,328	18,106	18,852	18,566	19,820	21,167	20,900	23,093	21,673	21,677
Sumter	25,933	26,178	27,009	27,014	26,980	28,949	29,157	28,559	29,216	30,930
Talbot	21,980	24,000	24,424	25,204	25,609	27,119	28,168	28,998	30,149	31,146
Taylor	20,617	22,047	22,515	23,055	22,878	24,432	24,431	24,353	24,736	26,128
Webster	22,258	21,342	22,097	21,139	22,210	24,325	25,797	25,437	24,482	26,327
Regional Average	23,602	24,235	25,221	24,741	25,300	26,732	27,296	27,690	27,910	29,209

Source: U.S. Bureau of Economic Analysis, "Table CA1: Personal Income, Population, Per Capita Personal Income," (accessed October 12, 2017)

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2017
 MISCELLANEOUS STATISTICAL DATA
 (CONTINUED)

POST-SECONDARY EDUCATION IN THE RIVER VALLEY AREA

<u>Institution</u>	<u>Location</u>	<u>Fall 2016 Enrollment</u>
Columbus State University	Columbus (Muscogee County)	8,407
Columbus Technical College	Columbus (Muscogee County)	5,231
Andrew College	Cuthbert (Randolph County)	311
Georgia Southwestern State University	Americus (Sumter County)	2,954
South Georgia Technical College	Americus (Sumter County)	2,675

Source: 2017 Georgia County Guide, Carl Vinson Institute of Government

COMMUNITY FACILITIES

7 Community Hospitals with 1,195 beds

20 Nursing Homes with 2,470 beds

104 Public Schools with 55,314 Students

Sources: 2017 Georgia County Guide data from 2014, Carl Vinson Institute of Government

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2017
 MISCELLANEOUS STATISTICAL DATA
 (CONTINUED)

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

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

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

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

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2017
 MISCELLANEOUS STATISTICAL DATA
 (CONTINUED)

OPERATING INDICATORS BY ACTIVITY

<u>Activity</u>	<u>Fiscal Year 2017</u>
Governmental Activities	
Aging services	
Home delivered meals served	139,701
Home delivered meals clients served	1,049
Congregate meals served	71,217
Congregate meal clients served	1,028
Homemaker services hours	10,542
Homemaker services clients served	269
In-home personal care hours	2,676
In-home personal care clients served	52
Senior recreation sessions	2,120
Senior recreation clients served	52
In-home respite care hours	15,806
In-home respite care clients served	64
Case management units (1/4 hour)	1,777
Case management clients served	58
Transportation trips	4,613
Transportation clients served	34
Worforce development (data for July 1, 2016-March 31, 2017)	
Associate degrees earned by participants	29
Bachelor degrees earned by participants	1
Commercial drivers licenses earned by participants	7
General education diplomas earned by participants	28
Technical college diplomas earned by participants	12
State CNA/Nursing licenses earned by participants	13
Planning and development	
Member governments served (of possible 51)	48
Grant applications submitted for member governments	25
Member government comprehensive plans completed	14
Transportation	
Trips provided	77,191
Centers served	33
Business-type Activities	
Revolving loan program	
New loans	-
Relending program	
New loans	-
Rural development loan program	
New loans	-
Industrial development program	
New loans	-

IV. SINGLE AUDIT SECTION

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	42700-373-0000049732	\$ - *	\$ 391,862
Special Programs for Aging - Title III, Part C(1)	93.045	42700-373-0000049732	-	372,182
Special Programs for Aging - Title III, Part C(2)	93.045	42700-373-0000049732	-	334,386
Nutrition Services Incentive Program	93.053	42700-373-0000049732	-	151,468
Subtotal Aging Cluster Programs 93.044, 93.045, and 93.053			-	1,249,898
Money Follows the Person Program	93.791	42700-373-0000049732	-	232,895
Special Programs for Aging - Title III, Part D	93.043	42700-373-0000049732	-	28,536
Special Programs for Aging - Title III, Part E	93.052	42700-373-0000049732	-	170,643
Special Programs for Aging - Title IV	93.048	42700-373-0000049732	-	161,444
Social Services Block Grant	93.667	42700-373-0000049732	- *	182,547
Special Services for the Aging - CMS Research	93.779	42700-373-0000049732	-	35,761
Evidence-Based Falls Prevention Program	93.761	42700-373-0000045664	-	2,250
MIPPA - Medicare Enrollment Assistance Program	93.071	42700-373-0000056192	- *	47,336
MIPPA - Medicare Enrollment Assistance Program	93.071	42700-373-0000046958	- *	42,967
Subtotal CFDA 93.071			-	90,303
Total Passed through GA State Dept of Health and Human Services			-	2,154,277
Passed through Georgia Department of Human Services				
Office of Facilities and Support Services				
Special Programs for the Aging-Title III, Part B	93.044	42700-362-0000050514	- *	54,667
Temporary Assistance for Needy Families	93.558	42700-362-0000050514	-	72,366
Social Services Block Grant	93.667	42700-362-0000050514	- *	189,161
Enhanced Mobility	20.513	42700-362-0000050514	-	324,186
Job Access and Reverse Commute	20.516	42700-362-0000050514	-	69,000
New Freedom Program	20.521	42700-362-0000050514	-	63,490
Subtotal Transit Services Programs Cluster 20.513, 20.516, and 20.521			-	456,676
Vocational Rehabilitation Services	84.126	42700-362-0000050514	-	184
Total Passed through Office of Facilities and Support Services			-	773,054
Passed through Georgia Department of Community Health				
Medical Assistance Program, Medicaid Cluster	93.778	2017009	-	446,280
Total Pass-through Programs			-	3,373,611
Total U.S. Department of Health and Human Services			-	3,373,611

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

See accompanying notes to schedule of expenditures of federal awards

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 (CONTINUED)

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<u>U.S. Department of Transportation</u>				
Passed through Georgia Dept. of Transportation				
Highway Planning and Construction	20.205	15270	\$ -	\$ 86,094
Highway Planning and Construction	20.205	13550	-	7,970
Subtotal Highway Planning and Construction Cluster			-	94,064
Job Access and Reverse Commute	20.516	T005826	-	53,534
Subtotal Transit Services Programs Cluster 20.513, 20.516, and 20.521			-	53,534
DOT FTA FY17 5304 Program	20.505	T005812	-	25,938
DOT FTA 5316 Transit Capital Assistance	20.505	T005293	-	57,381
Subtotal CFDA 20.505			-	83,319
Total Passed Through Georgia Dept. of Transportation			-	230,917
Total U.S. Department of Transportation			-	230,917
<u>U.S. Department of Commerce</u>				
Direct Programs				
EDA Funding	11.302	ED16ATL3020011	-	67,309
Total Direct Programs			-	67,309
Total U.S. Department of Commerce			-	67,309
<u>U.S. Environmental Protection Agency</u>				
Passed through Georgia Dept. of Natural Resources, EPD				
Watershed Mgmt. Implementation Section 319(h)	66.460	751-170056	-	73,266
Watershed Mgmt. Implementation Section 319(h)	66.460	751-170119	-	5,994
Subtotal CFDA 66.460			-	79,260
Total Passed Through Georgia Dept. of Natural Resources			-	79,260
Total U.S. Environmental Protection Agency			-	79,260

See accompanying notes to schedule of expenditures of federal awards

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 (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	11-16-16-08-015	\$ 41,936	\$ 54,509
WIOA Adult	17.258	11-15-15-08-015	6,448	6,448
WIOA Adult	17.258	11-15-16-08-015	282,076	376,090
WIOA Adult	17.258	11-16-17-08-015	228,184	263,248
WIOA Youth	17.259	15-15-15-08-015	145,639	206,730
WIOA Youth	17.259	15-16-16-08-015	151,514	198,713
WIOA Dislocated Worker	17.278	31-15-16-08-015	48,527	67,155
WIOA Dislocated Worker	17.278	31-15-15-08-015	33,100	47,765
WIOA Dislocated Worker	17.278	WSG-14-15-08-015	-	3,273
WIOA Dislocated Worker	17.278	25-15-16-08-015	-	44,415
Subtotal WIOA Cluster Programs			<u>937,424</u>	<u>1,268,346</u>
Total Pass-through Programs			<u>937,424</u>	<u>1,268,346</u>
Total U.S. Department of Labor			<u>937,424</u>	<u>1,268,346</u>
Total Expenditures of Federal Awards-Special Revenue Funds			<u>937,424</u>	<u>5,019,443</u>
<u>Economic Development Administration</u>				
Direct Programs				
Revolving Loan	11.307	04-19-20377-C	-	653,268
Total Direct Programs			<u>-</u>	<u>653,268</u>
Total Economic Development Administration			<u>-</u>	<u>653,268</u>
<u>U.S. Department of Agriculture</u>				
Direct Programs				
Rural Development Loan Fund	10.854	00-01 and 00-02	-	148,620
Intermediary Relending Program	10.767	11-023-0581584772	-	693,087
Total Direct Programs			<u>-</u>	<u>841,707</u>
Total U.S. Department of Agriculture			<u>-</u>	<u>841,707</u>
Total Expenditures of Federal Awards			<u>\$ 937,424</u>	<u>\$ 6,514,418</u>

See accompanying notes to schedule of expenditures of federal awards

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 SUPPLEMENTAL SCHEDULE TO THE
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>			
Passed through Georgia Department of Human Services			
Division of Aging Services			
Special Programs for Aging - Title III, Part B	42700-373-0000049732	93.044	\$ 391,862
Passed through Georgia Department of Human Services			
Office of Facilities and Support Services			
Special Programs for the Aging-Title III, Part B	42700-362-0000050514	93.044	<u>54,667</u>
Subtotal for CFDA 93.044			<u>\$ 446,529</u>
 <u>U.S. Department of Health and Human Services</u>			
Passed through Georgia Department of Human Services			
Division of Aging Services			
Special Services for the Aging - SSBG	42700-373-0000049732	93.667	\$ 182,547
Passed through Georgia Department of Human Services			
Office of Facilities and Support Services			
Social Services Block Grant	42700-362-0000050514	93.667	<u>189,161</u>
Subtotal for CFDA 93.667			<u>\$ 371,708</u>
 <u>U.S. Department of Health and Human Services</u>			
Passed through Georgia Department of Human Services			
Division of Aging Services			
MIPPA - Medicare Enrollment Assistance Program	42700-373-0000056192	93.071	\$ 47,336
MIPPA - Medicare Enrollment Assistance Program	42700-373-0000046958	93.071	<u>42,967</u>
Subtotal for CFDA 93.071			<u>\$ 90,303</u>

See accompanying notes to schedule of expenditures of federal awards

RIVER VALLEY REGIONAL COMMISSION
COMPREHENSIVE ANNUAL FINANCIAL REPORT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of River Valley Regional Commission, it is not intended to and does not present the financial position, changes in net position or cash flows of River Valley Regional Commission.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 – INDIRECT COST RATE

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

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

RIVER VALLEY REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017
 (CONTINUED)

NOTE 4 – LOAN PROGRAMS

The Economic Development Administration Revolving Loan Program and the U.S. Department of Agriculture’s Rural Development Loan Fund and Intermediary Relending Program are administered directly by the River Valley Regional Commission and transactions relating to these programs are included in the River Valley Regional Commission’s basic financial statements. Loans made during the year are included in the federal expenditures presented in the Schedule. The balances of loans outstanding at June 30, 2017 consist of:

<u>CFDA Number</u>	<u>Program Name</u>	<u>Outstanding Balance at June 30, 2017</u>
10.767	U.S. Department of Agriculture Intermediary Relending Program #1	\$ 195,566
10.767	U.S. Department of Agriculture Intermediary Relending Program #2	462,307

RIVER VALLEY REGIONAL COMMISSION

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Section II – Financial Statement Findings

NONE REPORTED

Section III – Federal Award Findings and Questioned Costs

NONE REPORTED

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

To the Council
 River Valley Regional Commission
 Columbus, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of River Valley Regional Commission, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise River Valley Regional Commission’s basic financial statements, and have issued our report thereon dated November 17, 2017.

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.

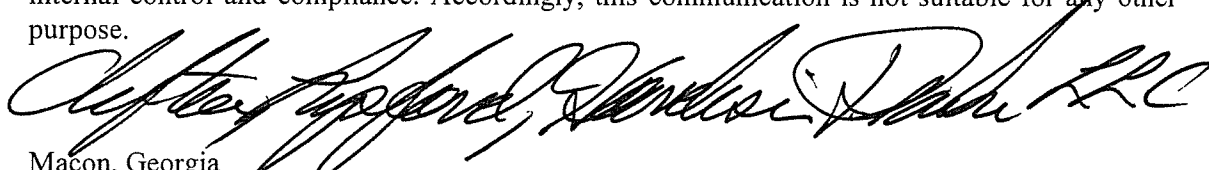
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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



Christopher J. Johnson, Director

Macon, Georgia
November 17, 2017

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

To the Council
River Valley Regional Commission
Columbus, Georgia

Report on Compliance for Each Major Federal Program

We have audited River Valley Regional Commission's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of River Valley Regional Commission's major federal programs for the year ended June 30, 2017. 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, 2017.

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.

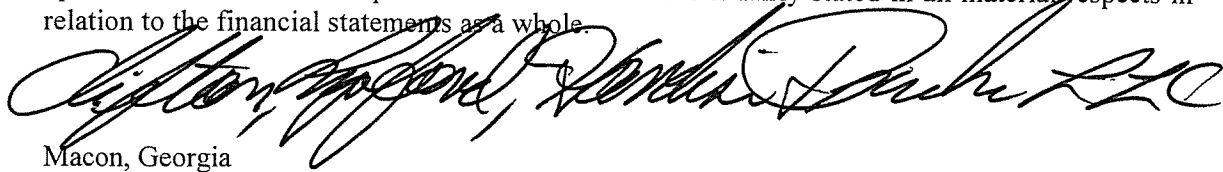
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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, 2017, and have issued our report thereon dated November 17, 2017, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



Macon, Georgia
November 17, 2017

RIVER VALLEY REGIONAL COMMISSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Section I – Summary of Auditor’s Results

Financial Statements

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

Federal Awards

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

Identification of Major Federal Programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
17.258; 17.259; 17.278	WIA Cluster
10.767	Intermediary Relending Program

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

Section II – Financial Statement Findings

No Financial Statement Findings were reported.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

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