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**HEART OF GEORGIA ALTAMAHA  
REGIONAL COMMISSION**

**FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2012**

**Marty Meister - Fwd: HOGARC - FY2012 Audit**

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**From:** Eric Moody  
**To:** Meister, Marty  
**Date:** 11/29/2012 12:22 PM  
**Subject:** Fwd: HOGARC - FY2012 Audit  
**Attachments:** Heart of Georgia Altamaha Regional Commission FS12 MHL.pdf

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Hi Marty,  
Here's a new report. I responded to Janice and let her know we got it.

Thanks  
Eric

>>> "Janice Jones" <jjones@hogarc.org> 11/29/12 10:44 AM >>>  
Dear Eric:

In accordance with the State of Georgia Law and any federal requirements, we are attaching one copy of the Heart of Georgia Altamaha Regional Commission's annual financial audit for the year ended June 30, 2012.

Could you please acknowledge receipt of this document for our records?

If there should be any questions, please call us at 478-374-4771.

*Janice D. Jones*

Finance Director  
Heart of Georgia Altamaha Regional Commission  
5405 Oak Street  
Eastman, Georgia 31023-6034  
Phone: 478-374-4771  
Fax: 478-374-0703  
email: jjones@hogarc.org

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

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# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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## **FINANCIAL SECTION**

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## INDEPENDENT AUDITOR'S REPORT

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To the Council Members  
Heart of Georgia Altamaha  
Regional Commission  
Eastman, Georgia

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the **Heart of Georgia Altamaha Regional Commission** (the "Regional Commission"), as of and for the year ended June 30, 2012, which collectively comprise the Regional Commission's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Heart of Georgia Altamaha Regional Commission's management. 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Heart of Georgia Altamaha Regional Commission as of June 30, 2012, and the respective changes in financial position and cash flows, where applicable, thereof and the budgetary comparison for the General Fund and the Major Special Revenue Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2012, on our consideration of the Heart of Georgia Altamaha Regional Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 8 and the schedule of funding progress on page 41 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Heart of Georgia Altamaha Regional Commission's basic financial statements. The combining and individual nonmajor fund financial statements and schedules and the state compliance schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. 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 information is fairly stated in all material respects in relation to the financial statements as a whole. The state compliance schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

*Mauldin & Jenkins, LLC*

Macon, Georgia  
October 31, 2012



# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## MANAGEMENT DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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Within this section of the Heart of Georgia Altamaha Regional Commission's (the "RC") annual financial report, the RC's management is pleased to provide this narrative discussion and analysis of the financial activities of the RC for the fiscal year ended June 30, 2012. Since this information is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the RC's basic financial statements which follow this section.

### **Financial Highlights**

The net assets of the RC exceeded its liabilities at the close of the most recent fiscal year by \$1,010,963. Of this amount, \$696,338 represented unrestricted net assets and may be used to meet the RC's ongoing obligations to the member local governments.

Overall, there was an increase in the RC's General Fund's fund balance of \$19,897. The General Fund's revenues over expenditures were \$188,263; however, \$168,366 was transferred to other funds in order to cover unfunded expenses and matching requirements.

At the close of the fiscal year, the unassigned fund balance for the General Fund was \$716,622; this amount is 5.43 percent of total governmental fund expenditures.

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

This narrative serves as an introduction to the RC's basic financial statements. These financial statements are comprised of three components: (1) Government-wide financial statements, (2) Fund financial statements, and (3) Notes to the financial statements. In addition, supplementary information is also included.

### **Government-wide Financial Statements**

The government-wide statements report information about the RC as a whole, similar to those utilized by companies within the private-sector. The statement of net assets combines all of the assets and liabilities of the RC. In the same manner, the statement of activities presents all of the revenues and expenditures of the RC, regardless of when cash is received or paid.

The following table presents a comparison between the current and preceding year's Statement of Net Assets and Statement of Activities.

## MANAGEMENT DISCUSSION AND ANALYSIS

### STATEMENT OF NET ASSETS

	June 30, 2012	June 30, 2011
Current and other assets	\$ 2,328,883	\$ 2,046,176
Capital assets	314,625 ✓	324,176 ✓
Total assets	2,643,508 ✓	2,370,352 ✓
Current liabilities	1,541,265	1,268,177
Compensated absences payable	91,280 ✓	83,589 ✓
Total liabilities	1,632,545 ✓	1,351,766 ✓
Net assets:		
Invested in capital assets, net	314,625	324,176 ✓
Unrestricted	696,338	694,410
Total net assets	\$ 1,010,963 ✓	\$ 1,018,586 ✓

### STATEMENT OF ACTIVITIES

Program Revenues -		
Charges for services	\$ -	\$ 47,023 ✓
Operating grants and contributions	12,754,100 •	14,380,966 ✓
Capital grants and contributions	-	150,000 ✓
General Revenues-		
Regional appropriations	303,199 ✓	293,863 ✓
Interest income	-	668 ✓
Miscellaneous income	66,672 ✓	33,886 ✓
Total Revenues	13,123,971	14,906,406
Expenses:		
General government	390,075	377,571
Economic development	53,301	107,093
Aging services	5,557,361 •	5,301,821
Transportation development	1,941,324	2,186,993
Environmental assistance	8,140	3,354
Workforce development	4,872,825	6,453,854
Historic preservation	4,099	14,843
Planning and development	304,469	301,966
Total Expenses	13,131,594 •	14,747,495 ✓
Increase (decrease) in net assets	(7,623)	158,911
Net assets - beginning of year	1,018,586 ✓	859,675 ✓
Net assets - end of year	\$ 1,010,963 ✓	\$ 1,018,586 ✓

## MANAGEMENT DISCUSSION AND ANALYSIS

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These two statements report the changes in net assets or the difference between the RC's assets and liabilities. Monitoring fluctuations in net assets is one way to evaluate the RC's financial position.

There are no business-type activities within the RC. As a result, the government-wide financial statements reflect only governmental activities that are generally funded through dues, intergovernmental revenues, grants, and other non-exchange transactions. The RC does maintain an internal service fund, which is utilized to aggregate pooled costs, which are allocated to various grants and contracts based upon the RC's cost allocation plan.

The RC has no component units.

### **Fund Financial Statements**

The fund financial statements provide more detailed information regarding the RC's most significant funds-not the RC as a whole. Funds are similar accounts that are maintained collectively in order to keep track of specific sources of funding and their related expenses. Essentially, the RC employs fund accounting to comply with requirements of its various grants and contracts. The funds of the RC can be divided into two categories: governmental funds and proprietary funds.

### **Governmental Funds**

Basically, the governmental funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. In contrast to the government-wide financial statements, though, the governmental fund financial statements provide a detailed short-term view, assisting in determinations of whether resources can be spent in the near future to finance the RC's programs.

Because of this difference in focus between the government-wide financial statements and the governmental fund 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. As a result, users may be better aware of the long-term implications of the RC's short-term decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to allow comparisons between governmental funds and governmental activities.

For the year ended June 30, 2012, the RC had governmental funds - the General Fund and thirty (30) special revenue funds.

The Regional Commission Council approves an annual budget for its funds. The statements within this report present actual results against budgeted results in order to demonstrate compliance with the RC's approved budget.

## MANAGEMENT DISCUSSION AND ANALYSIS

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### Proprietary Funds

The RC's Internal Service Fund is the only proprietary fund employed by the RC. Its purpose is to aggregate costs which are then allocated to grants and contracts in accordance with the RC's cost allocation plan. Because these costs are allocated to, and benefit governmental functions, they are presented in governmental activities in the government-wide financial statements.

### Notes to the Financial Statements

These statements also include notes offering additional information and explanation on the data presented in the financial statements.

### Other Information

In addition to the basic financial statements and accompanying notes, this report also presents supplementary information concerning the RC. This information is included in order to meet certain state requirements as well as to provide individual grantor information pertaining to its grant or contract.

### Governmental Funds

The focus of the RC's governmental funds is to provide information on near term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the RC's financing requirements. Specifically, unreserved fund balance may serve as a useful measure of the RC's net resources available for spending at the end of the fiscal year.

At the end of this fiscal year, the RC's governmental funds reported an ending fund balance of \$742,351, a net decrease of \$11,210 for the current year.

### Proprietary Funds

As discussed previously, the RC only maintains one proprietary fund, the Internal Service Fund. It is used to aggregate and distribute costs benefiting two or more programs. The expenses are allocated based on an indirect cost allocation plan approved by our cognizant agency, the U.S. Department of Commerce. Indirect costs are allocated on the basis of direct salaries plus fringe benefits.

## MANAGEMENT DISCUSSION AND ANALYSIS

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### Budgetary Highlights

The RC is mandated by state law to adopt its next year's budget before the end of the current year. Due to the fact that contracts and grants are not finalized as well as amendments may occur, the Regional Commission Council adopts the original budget using known and conservative estimates. The original budget was amended to update the Aging, Workforce Investment, and DHS Transportation Programs.

The RC administered the Coordinated Transportation Program of the Georgia Department of Human Resources for our Region for FY2012 with the contract awarded totaling \$2,175,180. The RC funding through the Workforce Investment Act for FY2012 was \$4,728,186, which was \$1,723,831 less than FY2011 due to the absence of American Recovery and Reinvestment Act Funds.

### Capital Assets

The RC's investment in capital assets for its governmental activities as of June 30, 2010, amounts to \$314,625, net of accumulated depreciation. The investments in capital assets consist primarily of the RC's building and furniture, fixtures, and equipment. For FY2011, the investment in capital assets decreased \$9,551 net.

The net change is the result of the purchase of a new vehicle and current year depreciation expense of \$28,424.

	June 30, 2012	June 30, 2011
Land	\$ 25,834	\$ 25,834
Building	344,166	344,166
Furniture, Fixtures & Equipment	182,032	182,032
Improvements	17,570	17,570
Vehicles	109,205	90,332
Accumulated depreciation	(364,182)	(335,758)
Total	<u>\$ 314,625 ✓</u>	<u>\$ 324,176 ✓</u>

Additional information on Heart of Georgia Altamaha Regional Commission's capital assets can be found in Note 5 ✓ in the Notes to Financial Statements in the report.

## MANAGEMENT DISCUSSION AND ANALYSIS

---

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

Mandatory funding by the seventeen member counties and their municipalities as well as prior approval by the Georgia General Assembly before a county may withdraw from the Commission helps to support and maintain the RC's funding.

The RC dues for its member governments are \$1.00 per capita based on the most current U. S. Census estimates. There are no plans to increase this amount in the near future unless unforeseen circumstances regarding grants and contracts appear. The Regional Commission Council has the sole responsibility to increase this amount if such circumstances warrant it.

The Regional Commission council considered many factors when setting the FY2012 budget. Some of the economic factors taken into consideration included member dues, State and Federal funding, local grant administration fees, and charges for services. Expenditure factors considered for the coming year were possible lease of a copier and charges for services.

### **Requests for Information**

This financial report is designed to provide a general overview of the RC's finances for interested parties. Questions concerning any of the information presented in this report or requests for additional information should be directed to the Executive Director, Heart of Georgia Altamaha Regional Commission, 5405 Oak Street, Eastman, GA 31023.

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## STATEMENT OF NET ASSETS JUNE 30, 2012

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	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 187,739
Due from other governments	2,113,120
Prepaid items	28,024
Capital assets, non-depreciable	25,834
Capital assets, depreciable (net of accumulated depreciation)	288,791
Total assets	<u>2,643,508</u>
<b>LIABILITIES</b>	
Accounts payable	1,335,238
Accrued liabilities	50,287
Unearned revenue	155,740
Compensated absences due within one year	91,280
Total liabilities	<u>1,632,545</u>
<b>NET ASSETS</b>	
Invested in capital assets	314,625 ✓
Restricted for grant projects	51,750
Unrestricted	644,588
Total net assets	<u>\$ 1,010,963</u>

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

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Functions/Programs</u>	<u>Expenses</u>	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets
		<u>Charges for Services</u>	Operating	Capital	Governmental Activities
			Grants and Contributions	Grants and Contributions	
<b>Primary government:</b>					
<b>Governmental activities</b>					
General government	\$ 390,075	\$ -	\$ 214,665	\$ -	\$ (175,410)
Economic development	53,301	-	42,640	-	(10,661)
Aging services	5,615,713	-	5,490,853	-	(124,860)
Transportation development	1,941,324	-	1,932,379	-	(8,945)
Environmental assistance	8,140	-	3,125	-	(5,015)
Workforce development	4,872,825	-	4,857,539	-	(15,286)
Historic preservation	4,099	-	4,091	-	(8)
Planning and development	304,469	-	267,160	-	(37,309)
Total governmental activities	<b>\$ 13,189,946</b>	\$ -	\$ 12,812,452	\$ -	(377,494)
General revenues:					
					303,199
					66,672
					369,871
					(7,623)
					1,018,586 ✓
					\$ 1,010,963 ✓

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



# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2012

ASSETS	General Fund	Community Care Fund	Workforce Development Fund	DHS Coordinated Transportation Fund
Cash and cash equivalents	\$ 782	\$ -	\$ -	\$ -
Due from other governments	317,997	333,040	250,675	332,847
Due from other funds	408,438	-	3,472	-
Total assets	\$ 727,217	\$ 333,040	\$ 254,147	\$ 332,847
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 10,595	\$ 306,349	\$ 254,147	\$ 174,235
Due to other funds	-	26,691	-	115,232
Unearned revenues	-	-	-	-
Total liabilities	10,595	333,040	254,147	289,467
<b>FUND BALANCES (DEFICIT)</b>				
Restricted - grant projects	-	-	-	43,380
Unassigned - Special Revenue Funds	-	-	-	-
Unassigned - General Fund	716,622	-	-	-
Total fund balances (deficit)	716,622	-	-	43,380
Total liabilities and fund balances	\$ 727,217	\$ 333,040	\$ 254,147	\$ 332,847

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

<b>Other Governmental Funds</b>	<b>Total</b>
\$ 52,294	\$ 53,076
878,561	2,113,120
158,106	570,016
<u>\$ 1,088,961</u>	<u>\$ 2,736,212</u>
\$ 589,912	\$ 1,335,238
360,960	502,883
155,740	155,740
<u>1,106,612</u>	<u>1,993,861</u>
8,370	51,750
(26,021)	(26,021)
-	716,622
<u>(17,651)</u>	<u>742,351</u>
<u>\$ 1,088,961</u>	<u>\$ 2,736,212</u>

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS JUNE 30, 2012

---

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

Fund balances - total governmental funds	\$	742,351 ✓
Capital assets		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Cost of the assets		95,305 ✓
Accumulated depreciation		(46,931) ✓
Internal service funds		
Internal service funds are used by management to allocate pooled costs among the various programs of the regional commission. The assets and liabilities of the internal service fund are included in the governmental activities in the statement of net assets.		
		<u>220,238 ✓</u>
	\$	<u>1,010,963 ✓</u>

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

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	General Fund ✓	Community Care Fund ✓	Workforce Development Fund ✓	DHS Coordinated Transportation Fund ✓
<b>REVENUES</b>				
Federal sources	\$ -	\$ 908,891	\$ 4,857,539	\$ 898,119
State sources	-	908,889	-	1,007,694
Local sources	303,199	-	-	26,566
Aging program income	-	-	-	-
Miscellaneous income	13,757	-	-	-
Total revenues	316,956	1,817,780	4,857,539	1,932,379
<b>EXPENDITURES</b>				
Current:				
Direct:				
Personnel services				
Salaries	32,027	121,746	77,892	21,835
Fringe benefits	24,830	89,833	50,958	15,626
Total personnel services	56,857	211,579	128,850	37,461
Operating expenditures				
Contract services	-	1,494,261	4,653,159	1,883,228
Supplies and materials	854	3,718	194	151
Motor vehicle	1,188	1,479	7,366	1,083
Per diem and fees	12,789	221	2,291	272
Training and education	1,250	460	1,875	627
Membership and subscriptions	-	2,530	-	200
Telecommunications	-	165	-	-
Repairs and maintenance	7,211	-	-	-
Advertising	-	-	-	-
Miscellaneous	21,236	-	854	-
Total operating expenditures	44,528	1,502,834	4,665,739	1,885,561
Total direct expenditures	101,385	1,714,413	4,794,589	1,923,022
Indirect expenditures	27,308	103,367	62,950	18,302
Total expenditures	128,693	1,817,780	4,857,539	1,941,324
Excess (deficiency) of revenues over expenditures	188,263	-	-	(8,945)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	(168,366)	-	-	-
Total other financing sources (uses)	(168,366)	-	-	-
Net change in fund balances	19,897	-	-	(8,945)
<b>FUND BALANCES, beginning of year</b>	696,725 ✓	- ✓	- ✓	52,325 ✓
<b>FUND BALANCES (deficit), end of year</b>	\$ 716,622 ✓	\$ - ✓	\$ - ✓	\$ 43,380 ✓

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

Other Governmental Funds	Totals
\$ 2,454,680	\$ 9,119,229
1,359,678	3,276,261
390,396	720,161
71	71
52,844	66,601
<u>4,257,669</u>	<u>13,182,323</u>
492,696	746,196
358,270	539,517
<u>850,966</u>	<u>1,285,713</u>
2,759,669	10,790,317
335,516	340,433
21,688	32,804
21,960	37,533
22,272	26,484
3,785	6,515
1,700	1,865
2,472	9,683
3,707	3,707
8,757	30,847
<u>3,181,526</u>	<u>11,280,188</u>
4,032,492	12,565,901
415,705	627,632
<u>4,448,197</u>	<u>13,193,533</u>
(190,528)	(11,210)
169,264	169,264
(898)	(169,264)
<u>168,366</u>	-
(22,162)	(11,210)
4,511 ✓	753,561 ✓
<u>\$ (17,651) ✓</u>	<u>\$ 742,351 ✓</u>

**HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

Net change in fund balances - total governmental funds	\$ (11,210) ✓
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>	
Additions to capital assets	18,873 ✓
Depreciation expense	<u>(15,286) ✓</u>
	<u>\$ (7,623) ✓</u>

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

**HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental				
Local sources	\$ 303,199	\$ 303,199	\$ 303,199	\$ -
Local government contracts	249,614	80,750	-	(80,750)
Miscellaneous revenue	-	-	13,757	13,757
Total revenues	<u>552,813</u>	<u>383,949</u>	<u>316,956</u>	<u>(66,993)</u>
<b>EXPENDITURES</b>				
Current:				
Personnel services	370,529	257,346	56,857	200,489
Operating expenditures	-	-	44,528	(44,528)
Indirect expenditures	182,284	126,603	27,308	99,295
Total expenditures	<u>552,813</u>	<u>383,949</u>	<u>128,693</u>	<u>255,256</u>
Excess of revenues over expenditures	-	-	188,263	188,263
<b>OTHER FINANCING (USES)</b>				
Transfers out	-	-	(168,366)	(168,366)
Total other financing uses	-	-	<u>(168,366)</u>	<u>(168,366)</u>
Net change in fund balances	-	-	19,897	19,897
<b>FUND BALANCES, beginning of year,</b>	<u>696,725</u>	<u>696,725</u>	<u>696,725</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u>\$ 696,725</u>	<u>\$ 696,725</u>	<u>\$ 716,622</u>	<u>\$ 19,897</u>

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

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET (GAAP BASIS) AND ACTUAL MAJOR SPECIAL REVENUE FUNDS - COMMUNITY CARE FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental				
Federal	\$ 887,547	\$ 910,549	\$ 908,891	\$ (1,658)
State	887,547	910,549	908,889	(1,660)
Total revenues	<u>1,775,094</u>	<u>1,821,098</u>	<u>1,817,780</u>	<u>(3,318)</u>
<b>EXPENDITURES</b>				
Current:				
Personnel services	151,080	210,123	211,579	(1,456)
Operating expenditures	1,549,689	1,507,604	1,502,834	4,770
Indirect expenditures	74,325	103,371	103,367	4
Total expenditures	<u>1,775,094</u>	<u>1,821,098</u>	<u>1,817,780</u> ✓	<u>3,318</u>
Excess of revenues over expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES</b>				
Transfers in	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balances	-	-	-	-
<b>FUND BALANCES, beginning of year</b>	-	-	-	-
<b>FUND BALANCES, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u> ✓	<u>\$ -</u>

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



# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET (GAAP BASIS) AND ACTUAL MAJOR SPECIAL REVENUE FUNDS - WORKFORCE DEVELOPMENT FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental				
Federal	\$ 4,034,917	\$ 4,728,186	\$ 4,857,539	\$ 129,353
Total revenues	4,034,917	4,728,186	4,857,539	129,353
<b>EXPENDITURES</b>				
Current:				
Personnel services	130,676	130,068	128,850	1,218
Operating expenditures	3,839,954	4,534,130	4,665,739	(131,609)
Indirect expenditures	64,287	63,988	62,950	1,038
Total expenditures	4,034,917	4,728,186	4,857,539 ✓	(129,353) ✓
Net change in fund balances	-	-	-	-
<b>FUND BALANCES, beginning of year</b>	-	-	-	-
<b>FUND BALANCES, end of year</b>	\$ -	\$ -	\$ - ✓	\$ -

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

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET (GAAP BASIS) AND ACTUAL MAJOR SPECIAL REVENUE FUNDS - DHS COORDINATED TRANSPORTATION FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental				
Federal	\$ 2,116,553	\$ 1,167,486	\$ 898,119	\$ (269,367)
State	-	1,007,694	1,007,694	-
Local	-	-	26,566	26,566
Total revenues	<u>2,116,553</u>	<u>2,175,180</u>	<u>1,932,379</u>	<u>(242,801)</u>
<b>EXPENDITURES</b>				
Current:				
Personnel services	39,941	39,940	37,461	2,479
Operating expenditures	2,056,963	2,115,591	1,885,561	230,030
Indirect expenditures	19,649	19,649	18,302	1,347
Total expenditures	<u>2,116,553</u>	<u>2,175,180</u>	<u>1,941,324</u> ✓	<u>233,856</u>
Deficiency of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(8,945)</u>	<u>(8,945)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	(8,945)	(8,945)
<b>FUND BALANCES, beginning of year</b>	<u>52,325</u>	<u>52,325</u>	<u>52,325</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u>\$ 52,325</u>	<u>\$ 52,325</u>	<u>\$ 43,380</u> ✓	<u>\$ (8,945)</u>

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

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## STATEMENT OF NET ASSETS PROPRIETARY FUNDS JUNE 30, 2012

	<b>Governmental Activities - Internal Service Funds</b>
<b>Assets</b>	
Current assets:	
Cash	\$ 134,663
Prepaid items	28,024
Total current assets	<u>162,687</u>
Noncurrent assets:	
Capital assets:	
Nondepreciable assets	25,834
Depreciable assets	557,669
Less accumulated depreciation	<u>(317,252)</u>
Total noncurrent assets	<u>266,251</u>
Total assets	<u>428,938</u>
<b>Liabilities</b>	
Current liabilities:	
Accrued payroll deductions	50,287
Due to other funds	67,133
Compensated absences	<u>91,280</u>
Total liabilities	<u>208,700</u>
<b>Net Assets</b>	
Invested in capital assets	266,251
Unrestricted	<u>(46,013)</u>
Total net assets	<u>\$ 220,238</u>

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

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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	<b>Governmental Activities - Internal Service Funds</b>
<b>Operating revenues</b>	
Charges to other funds	
Indirect cost recovery	\$ 627,632
Total operating revenues	<u>627,632</u>
<b>Operating expenses</b>	
Personnel services	227,287
Employee benefits	167,967
Operating expenses	219,240
Depreciation	13,138
Total operating expenses	<u>627,632</u>
Change in net assets	-
<b>Net assets, beginning of year</b>	<u>220,238</u> ✓
<b>Net assets, end of year</b>	<u>\$ 220,238</u> ✓

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

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## STATEMENT OF CASH FLOWS PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Governmental Activities - Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from interfund services provided	\$ 627,632
Cash paid to employees	(378,672)
Cash paid to suppliers for goods and services	(318,585)
Net cash used in operating activities	(69,625)
Net decrease in cash and cash equivalents	(69,625)
Cash and cash equivalents, beginning of year	204,288 ✓
Cash and cash equivalents, end of year	\$ 134,663 ✓
 <b>Reconciliation of operating income to net cash used in operating activities:</b>	
Operating income	\$ - ✓
Adjustments to reconcile operating income to net cash used in operating activities:	
Depreciation expense	13,138
Increase in prepaid items	(16,188)
Increase in compensated absences	7,691
Increase in accrued liabilities	8,891
Decrease in due to other funds	(83,157)
Net cash used in operating activities	\$ (69,625) ✓

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

## **NOTES TO FINANCIAL STATEMENTS**

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. The Financial Reporting Entity

The Heart of Georgia Altamaha Regional Commission (the "Regional Commission"), formerly the Heart of Georgia Altamaha Regional Development Center, was a result of a merger between Heart of Georgia Regional Development Center and Altamaha Georgia Southern Regional Development Center on July 1, 1989. On May 6, 2008, the Governor of Georgia signed into law a new bill concerning regional development centers in Georgia. This law required that regional development centers change their name from "regional development centers" to "regional commissions", that the make-up of the governing entity be changed from a "Board of Directors" to a "Council"; and that the jurisdictional boundaries of eight (8) of Georgia's regional development centers be realigned effective July 1, 2009. However, the legal boundaries of Heart of Georgia Altamaha Regional Commission were not affected by the new law.

County members of the Regional Commission are as follows: Appling, Bleckley, Candler, Dodge, Emanuel, Evans, Jeff Davis, Johnson, Laurens, Montgomery, Tattnall, Telfair, Toombs, Treutlan, Wayne, Wheeler and Wilcox. Municipalities which are members are as follows: Abbeville, Adrian, Ailey, Alamo, Alston, Baxley, Bellville, Cadwell, Chauncey, Chester, Claxton, Cobbtown, Cochran, Collins, Daisy, Denton, Dexter, Dublin, Dudley, East Dublin, Eastman, Garfield, Glennville, Glenwood, Graham, Hagan, Hazlehurst, Helena, Higgston, Jacksonville, Jesup, Kite, Lumber City, Lyons, Manassas, McRae, Metter, Milan, Montrose, Mount Vernon, Oak Park, Nunez, Odom, Pineview, Pitts, Pulaski, Reidsville, Rentz, Rhine, Rochelle, Santa Claus, Scotland, Screven, Soperton, Stillmore, Summertown, Surrency, Swainsboro, Tarrytown, Twin City, Uvalda, Vidalia, and Wrightsville.

Governmental Accounting Standards Board (GASB) Statement 14, as amended by GASB Statement 39, defines the reporting entity for determining which potential component units should be included in a primary government's financial statements. Inclusion is based on financial accountability or the fact that exclusion would make the financial statements misleading or incomplete. No component units have been identified which should be included in the reporting entity.

#### B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the primary government. *Governmental activities*, which normally are supported by regional appropriations and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### B. Government-wide and Fund Financial Statements (Continued)

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

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 Basis of Presentation

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Regional Commission considers revenues to be available if they are collected within 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.

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



## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The Regional Commission reports the following major governmental funds:

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

The **Community Care fund** is used to account for the proceeds of grants received for aging services provided.

The **Workforce Development fund** is used to account for grants received for workforce development services provided to counties serviced by the Regional Commission.

The **DHS Coordinated Transportation fund** is used to account for federal and state grants used to support the Regional Commission's transportation programs.

Additionally, the Regional Commission reports the following fund type:

The **internal service fund** is used by management to account for the financing of goods and services provided by one organizational unit to other organizational units of the Regional Commission on a cost reimbursement basis.

The financial statements of the Regional Commission are prepared in accordance with accounting principles generally accepted in the United States of America. Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The Regional Commission has elected not to follow subsequent private-sector guidance.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

As a general rule, 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 in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Regional Commission's internal service fund are charges for the allocation of indirect costs. Operating expenses for the internal service funds include the personnel expenses, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

#### D. Budgets and Budgetary Accounting

##### Budget Process

The Executive Director submits annual budgets to the Council for the General and Special Revenue Funds. Legal provisions govern the budgetary process. These budgets are formally adopted on an individual grant-funded program level, which is the legal level of budgetary control. The Council amends the budget once annually. Budget amendments are approved by the Council if total expenditures exceed budgeted expenditures at the individual grant funded program level. All previously unbudgeted items exceeding \$5,000 require specific Council approval. All expenditures in excess of budgeted amounts are the responsibility of the Regional Commission through local funds. Unobligated appropriations in the annual operating budget lapse at fiscal year end.

##### Budget to GAAP Reconciliation

All budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### D. Budgets and Budgetary Accounting (Continued)

##### Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriations, is not employed by the Regional Commission.

##### Excess of Expenditures Over Appropriations in Individual Funds

Expenditures exceed budget in the following major funds:

Workforce Development Fund	\$129,353 ✓
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#### E. Cash and Investments

The Regional Commission's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with a maturity date within three months of the date of acquisition. For purposes of the statement of cash flows, the Regional Commission considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

Statutes authorize the Regional Commission to invest in obligations of the United States Government, State of Georgia, other states, prime bankers' acceptances, repurchase agreements, other political subdivisions of Georgia, and the State of Georgia Local Government Investment Pool (Georgia Fund 1). Georgia Fund 1 was created under OCGA 36-83-8 and operates in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal (\$1 per share value). Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participants' shares sold and redeemed based on \$1 per share. The fair value of the Regional Commission's position in the pool is the same as the value of pool shares (\$1 per share value). The pool is regulated by the Georgia Office of the State Treasurer. At June 30, 2012, the Regional Commission has no investments.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### F. Receivables

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

#### G. Short-Term Interfund Receivables/Payables

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

#### H. Prepaid Items

Payments made to vendors for goods or services that will benefit periods beyond June 30, 2012 are recorded as prepaid items.

#### I. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Regional Commission as assets with an initial, individual cost of \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. No public domain or infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are owned by the Regional Commission.

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

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### I. Capital Assets (Continued)

Major outlays for capital assets and major improvements are capitalized as projects are constructed. Interest incurred during the construction period of capital assets of the business-type activities is included as part of the capitalized value of the assets constructed. The amount of interest capitalized is calculated by offsetting interest expense incurred (from the date of borrowing until the date of completion of the project) with interest earned on investment proceeds over the same period. No interest was capitalized during the fiscal year ended June 30, 2012.

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

Land improvements	7-15 years
Buildings	30 years
Furniture and equipment	5-15 years
Vehicles	3 years

#### J. Long-Term Liabilities

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. The Regional Commission had no long-term debt at June 30, 2012.

#### K. Compensated Absences

Regional Commission policies allow an employee to accumulate 225 hours of earned but unused annual leave. Vacation hours accumulate at 7.5 hours per month depending on the employee's years of service. The liability for earned but unused vacation pay has been recorded in the internal service fund. In the event that an employee terminates employment, the employee is compensated for the annual leave not taken. At June 30, 2012, the Regional Commission was liable for \$91,280 in unused compensation.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### L. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net assets."

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

- **Nonspendable** – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash, such as inventory or prepaid items) or (b) legally or contractually required to be maintained intact.
- **Restricted** – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Regional Commission or through external restrictions imposed by creditors, grantors or laws or regulations of other governments (e.g., grants or donations).
- **Committed** – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the Council of the Regional Commission through the adoption of a resolution. Only the Council of the Regional Commission may modify or rescind the commitment.
- **Assigned** – Fund balances are reported as assigned when amounts are constrained by the Regional Commission's intent to be used for specific purposes. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund. The Executive Director of the Regional Commission is authorized to assign fund balance.
- **Unassigned** – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The Regional Commission reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balances may be reported in all funds.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### L. Fund Equity (Continued)

**Flow Assumptions** – When multiple categories of fund balance are available for expenditure, the Regional Commission will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

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

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

#### M. Risk Management

The Regional Commission is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. The Regional Commission carries commercial insurance coverage for these risks to the extent deemed prudent by management. Settled claims in the past three years have not exceeded the coverage. The Regional Commission had no significant reduction in insurance coverage from coverage in the prior year.

#### N. Use of Estimates

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

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 2. CASH AND INVESTMENTS

**Custodial credit risk – deposits.** Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. As of June 30, 2012, all of the Regional Commission's bank balances were covered by either federal depository insurance or by collateral held by the Regional Commission's agent in the Regional Commission's name.

**Credit risk.** State statutes authorize the Regional Commission to invest in obligations of the United States Government, the State of Georgia, other states, prime bankers' acceptances, repurchase agreements, other political subdivisions of Georgia, and the State of Georgia Local Government Investment Pool (Georgia Fund 1). At June 30, 2012, the Regional Commission had no investments.

**Interest rate risk.** The Regional Commission does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Custodial Credit Risk – Investments.** Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the Regional Commission will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require all investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. The Regional Commission had no investments with such risk at June 30, 2012.



## NOTES TO FINANCIAL STATEMENTS

### NOTE 3. DUE FROM OTHER GOVERNMENTS

Revenues from grant contracts are recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. Amounts shown on the balance sheet represent the unpaid portion of amounts, which have been requested but not yet received. A detail of accounts receivable and contracts follows:

Accounts	Receivable
Regional Appropriation Dues	
City of Nunez	\$ 37
City of Rhine	719
City of Twin City	871
City of Tarrytown	25
City of Mount Vernon	3,519
	5,171
Total Regional Appropriation Dues	5,171
Federal Grants and Contracts	
DOT	21,010
DHS - Coordinated Transportation	332,847
DHS - Aging Programs	1,133,028
Workforce Development Fund	250,675
	1,737,560
Total Federal Grants and Contracts	1,737,560
State Grants and Contracts	
DCA	55,990
Income Tax Check off	1,572
One Georgia	13,540
	71,102
Total State Grants and Contracts	71,102
Local Grants and Contracts	
CDBG Local Contracts	109,598
TEA Grant	55,529
Other	134,160
	299,287
Total Local Grants and Contracts	299,287
Total Due from Other Governments	\$ 2,113,120

## NOTES TO FINANCIAL STATEMENTS

### NOTE 4. INTERFUND BALANCES AND TRANSFERS

Generally, outstanding balances between funds reported as due to/from other funds include outstanding charges by one fund to another for services or goods, subsidy commitments outstanding, and other miscellaneous receivables and payables between funds. Interfund receivable and payable balances as of June 30, 2012, are as follows:

**Due to / from other funds:**

Receivable Fund	Payable Fund	Amount
General Fund ✓	Internal Service Fund ✓ Nonmajor governmental funds ✓ Community Care ✓	\$ 67,133 199,382 26,691
Workforce Development ✓ Nonmajor governmental funds ✓	Workforce Development • Nonmajor governmental funds ✓ Nonmajor governmental funds ✓	115,232 3,472 158,106
Total		\$ 570,016

Transfers and payments within the reporting entity are substantially for the purposes of subsidizing operating functions, funding capital projects and assets acquisitions, or maintaining debt service. Resources are accumulated in a fund to support and simplify the administration of various projects or programs. Transfers as of June 30, 2012 are as follows:

**Interfund transfers:**

	Transfers In Nonmajor Governmental ✓
Transfer out	
General Fund ✓	\$ 168,366
Nonmajor governmental ✓	898
Total	\$ 169,264

## NOTES TO FINANCIAL STATEMENTS

### NOTE 5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2012 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 25,834	\$ -	\$ -	\$ 25,834
Total capital assets, not being depreciated	25,834 ✓	-	-	25,834 ✓
Capital assets, being depreciated:				
Buildings	344,166	-	-	344,166
Furniture and equipment	182,032	-	-	182,032
Improvements	17,570	-	-	17,570
Vehicles	13,900	-	-	13,900
Total capital assets, being depreciated	557,668	-	-	557,668
Program capital assets, being depreciated:				
Vehicles	76,432	18,873	-	95,305
Total program capital assets, being depreciated	76,432	18,873	-	95,305
Less accumulated depreciation for:				
Buildings	(90,611)	(13,138)	-	(103,749)
Furniture and equipment	(182,032)	-	-	(182,032)
Improvements	(17,570)	-	-	(17,570)
Vehicles	(13,900)	-	-	(13,900)
Total accumulated depreciation	(304,113)	(13,138)	-	(317,251)
Less accumulated depreciation for:				
Vehicles - program capital assets	(31,645)	(15,286)	-	(46,931)
Total accumulated depreciation	(31,645)	(15,286)	-	(46,931)
Total capital assets, being depreciated, net	298,342 ✓	(9,551)	-	288,791 ✓
Total capital assets, net	\$ 324,176	\$ (9,551)	\$ -	\$ 314,625 ✓

Included above are capital assets of the Internal Service fund with a net book value of \$266,251. ✓

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
Internal service	\$ 13,138 ✓
Workforce development	15,286 ✓
Total depreciation expense	\$ 28,424 ✓

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 6. PENSION PLAN

#### Plan Description

The Regional Commission is a participating member of the Georgia Municipal Employees Benefit System (GMEBS), a defined benefit, state-wide agent, multiple-employer plan administered by the Georgia Municipal Association. The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The Regional Commission has established provisions, which assigns the authority to the Regional Commission Council to establish and amend the benefit provisions of the plan.

Control over the operation and administration of the plan is vested with GMEBS along with custody of the plan assets. The plan provides that the Regional Commission has no liability with respect to payments or benefits or otherwise under the plan except to pay over to GMEBS such actuarially determined contributions as is required to meet future minimum funding standards of the Public Retirement System Standards Law and provide benefits thereunder. If terminated, the plan provides that if there are funds remaining after the satisfaction of all liabilities, such funds shall not revert to the Regional Commission but shall be allocated to employees.

Membership of the plan consisted of the following as of January 1, 2012, the date of the latest actuarial valuation:

Retirees and beneficiaries currently receiving benefits	5
Terminated employees entitled to benefits but not yet receiving them	24
Active plan members	<u>26</u>
Total membership in the plan	<u><u>55</u></u>

There are no loans to any of the Regional Commission officials or other "party-in-interest" and there are no prohibited transactions. The plan assets do not include any securities or investments in the Heart of Georgia Altamaha Regional Commission. The funds are managed by independent money managers.

The annual report and more detailed information regarding the plan can be obtained from the Plan Administrator, the Georgia Municipal Employees Benefit System.

## NOTES TO FINANCIAL STATEMENTS

### NOTE 6. PENSION PLAN (CONTINUED)

#### Contribution Information

Employees make no contributions to the plan. The Regional Commission is required to contribute the remaining amounts necessary to fund the plan in compliance with the minimum funding standards of the Public Retirement Systems Standards Law. This funding policy, as specified by ordinance, has been the same since inception of the plan. The Regional Commission's required contribution for the current year was \$186,748 or 16.52% of covered payroll.

Contributions are determined under the projected unit credit actuarial cost method. The period, and related method, for amortizing the initial unfunded actuarial accrued liability is 30 years, from 2003, and current changes in the unfunded actuarial liability over 15 years for actuarial gains and losses, 20 years for plan provisions, and 30 years for actuarial assumptions and cost methods as a level dollar amount. These amortization periods, if applicable, are closed for this plan year.

#### Funded Status and Funding Progress

The funded status of the plan as of January 1, 2012, the most recent actuarial valuation date, is as follows:

Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
\$ 2,661,324	\$ 3,329,631	\$ 668,307	79.93%	\$ 1,063,246	62.86%

Fiscal year	Annual Pension Cost	Percentage of Annual Covered Payroll	Percentage of APC Contributed	Net Pension Obligation
2012	\$ 75,374	\$ 7.09%	100%	\$ -
2011	84,851	7.64%	100%	-
2010	80,981	7.91%	100%	-

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 6. PENSION PLAN (CONTINUED)

#### Funded Status and Funding Progress (Continued)

Additional information as of the latest actuarial valuation follows:

Valuation date	January 1, 2012
Actuarial cost method	Projected Unit Credit
Amortization method	Closed level dollar for remaining unfunded liability
Remaining amortization period	Remaining amortization period varies for the bases with a net effective amortization period of 10 years
Asset valuation method	Sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amount that the value exceeds or is less than the market value at the end of the year. The actuarial value is adjusted, if necessary, to be within 50% of market value for 2009, 44% of market value for 2010, and 38% of market value for 2011, and 32% of market value for 2012.
Actuarial assumptions:	
Investment rate of return	7.75%
Projected salary increases	3.5% plus age and service based merit increases
Cost of living adjustments	0.00%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based in the substantive plan in effect as of January 1, 2012.

The required schedule of funding progress immediately following the notes to the financial statements presents multiyear trend information about whether the actuarial value of plan net assets is increasing or decreasing over time relative to the actuarial accrued liability. Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect long-term perspective. Calculations are based on the substantive plan in effect as of January 1, 2012.

## NOTES TO FINANCIAL STATEMENTS

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### **NOTE 7. COMMITMENTS AND CONTINGENCIES**

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

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

### **NOTE 8. RISK MANAGEMENT**

The Regional Commission is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Regional Commission carries commercial insurance coverage for these risks to the extent deemed prudent by management. Settlements of insurable risks did not exceed insurance coverage during the last three fiscal years.

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Covered Payroll	Unfunded Actuarial Accrued Liability as a Percentage of Covered Payroll
07/01/07	\$ 2,007,467	\$ 2,100,933	\$ 93,466	95.55 %	\$ 1,008,656	9.27 %
07/01/08	2,164,021	2,293,745	129,724	94.34	1,057,840	12.26
07/01/09	1,703,108	2,785,569	1,082,461	61.14	1,141,288	94.85
01/01/10	2,172,435	2,878,452	706,017	75.47	1,141,288	61.86
01/01/11	2,429,381	3,099,006	669,625	78.39	1,111,321	60.25
01/01/12	2,661,324	3,329,631	668,307	79.93	1,063,246	62.86

The assumptions used in the preparation of the above schedule are disclosed in Note 6 to the financial statements.



**COMBINING STATEMENTS  
AND SCHEDULES**

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2012

ASSETS	Economic Development Administration FY11	Economic Development Administration FY12	Department of Community Affairs	MFP	ADRC
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other governments	-	-	55,990	69,067	-
Due from other funds	14,693	-	-	-	50,212
<b>Total assets</b>	<b><u>\$ 14,693</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 55,990</u></b>	<b><u>\$ 69,067</u></b>	<b><u>\$ 50,212</u></b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ 55,138	\$ 50,212
Due to other funds	-	-	50,942	13,929	-
Unearned revenues	14,693	-	-	-	-
<b>Total liabilities</b>	<b><u>14,693</u></b>	<b><u>-</u></b>	<b><u>50,942</u></b>	<b><u>69,067</u></b>	<b><u>50,212</u></b>
<b>FUND BALANCES (DEFICIT)</b>					
Restricted for grant projects	-	-	5,048	-	-
Unassigned	-	-	-	-	-
<b>Total fund balances (deficit)</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>5,048</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 14,693</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 55,990</u></b>	<b><u>\$ 69,067</u></b>	<b><u>\$ 50,212</u></b>

Department of Transportation	Title III-A	Title III-B	Title III-C1	Title III-C2	Title XX SSBG
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21,010	31,586	57,932	69,855	59,639	95,690
-	-	1,126	-	-	-
<u>\$ 21,010</u>	<u>\$ 31,586</u>	<u>\$ 59,058</u>	<u>\$ 69,855</u>	<u>\$ 59,639</u>	<u>\$ 95,690</u>
\$ -	\$ 18,680	\$ 59,058	\$ 41,638	\$ 42,782	\$ 55,666
21,010	12,906	-	28,217	16,857	40,024
-	-	-	-	-	-
<u>21,010</u>	<u>31,586</u>	<u>59,058</u>	<u>69,855</u>	<u>59,639</u>	<u>95,690</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 21,010</u>	<u>\$ 31,586</u>	<u>\$ 59,058</u>	<u>\$ 69,855</u>	<u>\$ 59,639</u>	<u>\$ 95,690</u>

(Continued)

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2012

ASSETS	Title III-D Health Promotion	Community Based Services	Income Tax Check-Off	Alzheimer's	LTCO
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other governments	7,912	169,155	1,572	17,236	35,583
Due from other funds	-	-	-	-	-
<b>Total assets</b>	<b>\$ 7,912</b>	<b>\$ 169,155</b>	<b>\$ 1,572</b>	<b>\$ 17,236</b>	<b>\$ 35,583</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 410	\$ 144,665	\$ 1,266	\$ 17,236	\$ 23,536
Due to other funds	7,502	24,490	306	-	12,047
Unearned revenues	-	-	-	-	-
<b>Total liabilities</b>	<b>7,912</b>	<b>169,155</b>	<b>1,572</b>	<b>17,236</b>	<b>35,583</b>
<b>FUND BALANCES (DEFICIT)</b>					
Restricted for grant projects	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total fund balances (deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ 7,912</b>	<b>\$ 169,155</b>	<b>\$ 1,572</b>	<b>\$ 17,236</b>	<b>\$ 35,583</b>

<u>GA CARES</u>	<u>Title III-D Medical Mgt.</u>	<u>Title III-E</u>	<u>USDA</u>	<u>Historic Preservation</u>	<u>TMDL 604(b)</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85,462	-	43,871	57,001	-	-
-	-	-	-	-	-
<u>\$ 85,462</u>	<u>\$ -</u>	<u>\$ 43,871</u>	<u>\$ 57,001</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 17,623	\$ -	\$ 19,346	\$ 42,656	\$ -	\$ -
67,839	-	24,525	14,345	-	-
-	-	-	-	-	-
<u>85,462</u>	<u>-</u>	<u>43,871</u>	<u>57,001</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 85,462</u>	<u>\$ -</u>	<u>\$ 43,871</u>	<u>\$ 57,001</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2012

ASSETS	Aging Misc	Local Projects 2011	Local Projects 2010	Local Projects 2009	Local Projects 2012
Cash and cash equivalents	\$ 52,294	\$ -	\$ -	\$ -	\$ -
Due from other governments	-	-	-	-	-
Due from other funds	92,075	-	-	-	-
<b>Total assets</b>	<b>\$ 144,369</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	5,254	-	13,241	7,526
Unearned revenues	141,047	-	-	-	-
<b>Total liabilities</b>	<b>141,047</b>	<b>5,254</b>	<b>-</b>	<b>13,241</b>	<b>7,526</b>
<b>FUND BALANCES (DEFICIT)</b>					
Restricted for grant projects	3,322	-	-	-	-
Unassigned	-	(5,254)	-	(13,241)	(7,526)
<b>Total fund balances (deficit)</b>	<b>3,322</b>	<b>(5,254)</b>	<b>-</b>	<b>(13,241)</b>	<b>(7,526)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 144,369</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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**Total**

\$ 52,294  
878,561  
158,106 ✓

\$ 1,088,961 ✓

\$ 589,912  
360,960 ✓  
155,740

1,106,612 ✓

8,370 ✓  
(26,021) ✓

(17,651)

\$ 1,088,961 ✓

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Economic Development Administration FY11	Economic Development Administration FY12	Department of Community Affairs	MFP	ADRC
<b>REVENUES</b>					
Federal sources	\$ 30,525	\$ 12,115	\$ -	\$ 124,032	\$ 58,352
State sources	-	-	196,960	-	47,000
Local sources	-	-	3,000	-	-
Aging program income	-	-	-	-	-
Miscellaneous income	-	-	-	-	-
Total revenues	30,525	12,115	199,960	124,032	105,352
<b>EXPENDITURES</b>					
Current:					
Direct:					
Personnel services					
Salaries	13,152	5,889	83,322	-	16,468
Fringe benefits	10,567	3,324	62,790	-	11,448
Total personnel services	23,719	9,213	146,112	-	27,916
Operating expenditures					
Contract services	-	-	-	60,732	58,352
Supplies and materials	-	-	-	46,800	4,257
Motor vehicle	1,949	366	1,426	4,049	400
Per diem and fees	528	400	754	5,951	-
Training and education	250	675	945	2,500	440
Membership and subscriptions	125	-	-	-	-
Repairs and maintenance	-	-	-	2,000	-
Advertising	-	-	-	2,000	349
Telecommunications	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total operating expenditures	2,852	1,441	3,125	124,032	63,798
Total direct expenditures	26,571	10,654	149,237	124,032	91,714
Indirect expenditures	11,586	4,490	71,232	-	13,638
Total expenditures	38,157	15,144	220,469	124,032	105,352
Deficiency of revenues over expenditures	(7,632)	(3,029)	(20,509)	-	-
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	7,632	3,029	25,557	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	7,632	3,029	25,557	-	-
Net change in fund balances	-	-	5,048	-	-
<b>FUND BALANCES, beginning of year</b>	-	-	-	-	-
<b>FUND BALANCES (deficit), end of year</b>	\$ -	\$ -	\$ 5,048	\$ -	\$ -



Department of Transportation /	Title III-A /	Title III-B /	Title III-C1 /	Title III-C2 /	Title XX SSBG /
\$ 67,200	\$ 99,939	\$ 281,400	\$ 495,720	\$ 322,647	\$ 329,278
-	-	16,554	29,160	18,979	-
-	-	24,067	58,320	38,401	31,387
-	-	-	-	-	-
-	-	-	-	-	-
<u>67,200</u>	<u>99,939</u>	<u>322,021</u>	<u>583,200</u>	<u>380,027</u>	<u>360,665</u>
32,152	40,108	33,536	-	-	37,571
23,033	28,817	25,450	-	-	26,957
<u>55,185</u>	<u>68,925</u>	<u>58,986</u>	-	-	<u>64,528</u>
-	-	240,687	583,200	380,027	263,407
-	18,327	-	-	-	12,677
951	859	312	-	-	68
220	5,742	56	-	-	23
-	342	-	-	-	-
-	1,210	2,200	-	-	-
-	472	-	-	-	-
683	-	-	-	-	-
-	-	-	-	-	1,700
-	3,702	-	-	-	-
<u>1,854</u>	<u>30,654</u>	<u>243,255</u>	<u>583,200</u>	<u>380,027</u>	<u>277,875</u>
57,039	99,579	302,241	583,200	380,027	342,403
26,961	33,673	28,817	-	-	31,525
<u>84,000</u>	<u>133,252</u>	<u>331,058</u>	<u>583,200</u>	<u>380,027</u>	<u>373,928</u>
(16,800)	(33,313)	(9,037)	-	-	(13,263)
16,800	33,313	9,037	-	-	13,263
-	-	-	-	-	-
<u>16,800</u>	<u>33,313</u>	<u>9,037</u>	-	-	<u>13,263</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# HEART OF GEORGIA ALTA MAHA REGIONAL COMMISSION

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Title III-D Health Promotion /	Community Based Services /	Income Tax Check-Off /	Alzheimer's /	LTCO /
<b>REVENUES</b>					
Federal sources	\$ 24,760	\$ -	\$ -	\$ -	\$ 87,456
State sources	1,459	749,938	5,054	101,228	70,310
Local sources	-	-	-	-	11,011
Aging program income	-	-	-	-	-
Miscellaneous income	-	-	-	-	-
Total revenues	26,219	749,938	5,054	101,228	168,777
<b>EXPENDITURES</b>					
Current:					
Direct:					
Personnel services					
Salaries	10,230	34,241	-	-	-
Fringe benefits	7,766	24,311	-	-	-
Total personnel services	17,996	58,552	-	-	-
Operating expenditures					
Contract services	-	420,345	5,054	101,228	168,777
Supplies and materials	549	229,043	-	-	-
Motor vehicle	336	2,160	-	-	-
Per diem and fees	1,456	932	-	-	-
Training and education	-	10,300	-	-	-
Membership and subscriptions	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-
Advertising	-	-	-	-	-
Telecommunications	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total operating expenditures	2,341	662,780	5,054	101,228	168,777
Total direct expenditures	20,337	721,332	5,054	101,228	168,777
Indirect expenditures	8,792	28,606	-	-	-
Total expenditures	29,129	749,938	5,054	101,228	168,777
Deficiency of revenues over expenditures	(2,910)	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	2,910	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	2,910	-	-	-	-
Net change in fund balances	-	-	-	-	-
<b>FUND BALANCES, beginning of year</b>	-	-	-	-	-
<b>FUND BALANCES (deficit), end of year</b>	\$ -	\$ -	\$ -	\$ -	\$ -

<u>GA CARES</u>	<u>Title III-D Medical Mgt.</u>	<u>Title III-E</u>	<u>USDA</u>	<u>Historic Preservation</u>	<u>TMDL 604(b)</u>
\$ 86,092	\$ 8,771	\$ 209,084	\$ 217,309	\$ -	\$ -
4,743	516	30,076	80,485	4,091	3,125
-	-	9,545	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>90,835</u>	<u>9,287</u>	<u>248,705</u>	<u>297,794</u>	<u>4,091</u>	<u>3,125</u>
2,291	3,667	60,781	-	1,522	2,858
1,739	2,783	44,742	-	1,161	2,281
<u>4,030</u>	<u>6,450</u>	<u>105,523</u>	<u>-</u>	<u>2,683</u>	<u>5,139</u>
84,612	-	95,454	297,794	-	-
-	50	18,769	-	-	-
41	-	2,550	-	106	282
183	668	2,729	-	-	-
-	-	2,061	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	140	-	-	-
<u>84,836</u>	<u>718</u>	<u>121,703</u>	<u>297,794</u>	<u>106</u>	<u>282</u>
88,866	7,168	227,226	297,794	2,789	5,421
1,969	3,151	51,553	-	1,310	2,719
<u>90,835</u>	<u>10,319</u>	<u>278,779</u>	<u>297,794</u>	<u>4,099</u>	<u>8,140</u>
-	(1,032)	(30,074)	-	(8)	(5,015)
-	1,032	30,074	-	8	5,015
-	-	-	-	-	-
-	1,032	30,074	-	8	5,015
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Aging Misc /	Local Projects 2011 /	Local Projects 2010 /	Local Projects 2009 /	Local Projects, 2012
<b>REVENUES</b>					
Federal sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-
Local sources	-	86,393	7,999	9,507	110,766
Aging program income	71	-	-	-	-
Miscellaneous income	52,844	-	-	-	-
Total revenues	52,915	86,393	7,999	9,507	110,766
<b>EXPENDITURES</b>					
Current:					
Direct:					
Personnel services					
Salaries	17,556	37,874	5,653	9,031	44,794
Fringe benefits	11,765	27,378	3,857	6,429	31,672
Total personnel services	29,321	65,252	9,510	15,460	76,466
Operating expenditures					
Contract services	-	-	-	-	-
Supplies and materials	5,044	-	-	-	-
Motor vehicle	133	3,230	32	331	2,107
Per diem and fees	359	716	-	-	1,243
Training and education	4,259	250	-	-	250
Membership and subscriptions	-	250	-	-	-
Repairs and maintenance	-	-	-	-	-
Advertising	675	-	-	-	-
Telecommunications	-	-	-	-	-
Miscellaneous	-	4,915	-	-	-
Total operating expenditures	10,470	9,361	32	331	3,600
Total direct expenditures	39,791	74,613	9,542	15,791	80,066
Indirect expenditures	14,313	31,853	4,642	7,547	37,328
Total expenditures	54,104	106,466	14,184	23,338	117,394
Deficiency of revenues over expenditures	(1,189)	(20,073)	(6,185)	(13,831)	(6,628)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	14,819	6,185	590	-
Transfers out	-	-	-	-	(898)
Total other financing sources (uses)	-	14,819	6,185	590	(898)
Net change in fund balances	(1,189)	(5,254)	-	(13,241)	(7,526)
<b>FUND BALANCES, beginning of year</b>	4,511	-	-	-	-
<b>FUND BALANCES (deficit), end of year</b>	\$ 3,322	\$ (5,254)	\$ -	\$ (13,241)	\$ (7,526)

---

**Total**

---

\$ 2,454,680  
1,359,678  
390,396  
71  
52,844  
4,257,669 ✓

492,696  
358,270  
850,966

2,759,669  
335,516  
21,688  
21,960  
22,272  
3,785  
2,472  
3,707  
1,700  
8,757  
3,181,526

4,032,492  
415,705  
4,448,197 ✓

(190,528)

169,264 ✓  
(898) ✓  
168,366

(22,162)  
4,511 ✓

\$ (17,651) ✓

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## ECONOMIC DEVELOPMENT ADMINISTRATION FY11 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>			
Federal sources	\$ 63,000	\$ 30,525	\$ (32,475)
Total revenues	63,000	30,525	(32,475)
<b>EXPENDITURES</b>			
Current:			
Direct:			
Personnel services			
Salaries	30,000	13,152	16,848
Fringe benefits	22,097	10,567	11,530
Total personnel services	52,097	23,719	28,378
Operating expenditures			
Motor vehicle	1,024	1,949	(925)
Per diem and fees	-	528	(528)
Training and education	-	250	(250)
Dues and subscriptions	-	125	(125)
Total operating expenditures	1,024	2,852	(1,828)
Total direct expenditures	53,121	26,571	26,550
Indirect expenditures	25,629	11,586	14,043
Total expenditures	78,750	38,157 /	40,593
Deficiency of revenues over expenditures	(15,750)	(7,632)	8,118
<b>OTHER FINANCING SOURCES</b>			
Transfers in	15,750	7,632	(8,118)
Total other financing sources	15,750	7,632	(8,118)
Net change in fund balances	-	-	-
<b>FUND BALANCES, beginning of year</b>	-	-	-
<b>FUND BALANCES, end of year</b>	\$ -	\$ - /	\$ -

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## ECONOMIC DEVELOPMENT ADMINISTRATION FY12 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>			
Federal sources	\$ -	\$ 12,115	\$ 12,115
Total revenues	-	12,115	12,115
<b>EXPENDITURES</b>			
Current:			
Direct:			
Personnel services			
Salaries	-	5,889	(5,889)
Fringe benefits	-	3,324	(3,324)
Total personnel services	-	9,213	(9,213)
Operating expenditures			
Motor vehicle	-	366	(366)
Per diem and fees	-	400	(400)
Training and education	-	675	(675)
Total operating expenditures	-	1,441	(1,441)
Total direct expenditures	-	10,654	(10,654)
Indirect expenditures	-	4,490	(4,490)
Total expenditures	-	15,144 /	(15,144)
Deficiency of revenues over expenditures	-	(3,029)	(3,029)
<b>OTHER FINANCING SOURCES</b>			
Transfers in	-	3,029	3,029
Total other financing sources	-	3,029	3,029
Net change in fund balances	-	-	-
<b>FUND BALANCES, beginning of year</b>	-	-	-
<b>FUND BALANCES, end of year</b>	\$ -	\$ - /	\$ -

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## DEPARTMENT OF COMMUNITY AFFAIRS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>			
State sources	\$ 187,960	\$ 196,960	\$ 9,000
Local sources	-	3,000	3,000
Total revenues	187,960	199,960	12,000
<b>EXPENDITURES</b>			
Current:			
Direct:			
Personnel services			
Salaries	71,000	83,322	(12,322)
Fringe benefits	52,295	62,790	(10,495)
Total personnel services	123,295	146,112	(22,817)
Operating expenditures			
Motor vehicle	-	1,426	(1,426)
Per diem and fees	-	754	(754)
Training and education	-	945	(945)
Miscellaneous	4,009	-	4,009
Total operating expenditures	4,009	3,125	884
Total direct expenditures	127,304	149,237	(21,933)
Indirect expenditures	60,656	71,232	(10,576)
Total expenditures	187,960	220,469 ✓	(32,509)
Deficiency of revenues over expenditures	-	(20,509)	20,509
<b>OTHER FINANCING SOURCES</b>			
Transfers in	20,885	25,557	4,672
Total other financing sources	20,885	25,557	4,672
Net change in fund balances	20,885	5,048	15,837
<b>FUND BALANCES, beginning of year</b>	-	-	-
<b>FUND BALANCES, end of year</b>	\$ 20,885	\$ 5,048 ✓	\$ 15,837



# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## MFP

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>			
Federal sources	\$ 146,943	\$ 124,032	\$ (22,911)
Total revenues	146,943	124,032	(22,911)
<b>EXPENDITURES</b>			
Current:			
Direct:			
Personnel services			
Salaries	3,530	-	3,530
Fringe benefits	2,600	-	2,600
Total personnel services	6,130	-	6,130
Operating expenditures			
Contract services	65,585	60,732	4,853
Supplies and materials	74,676	46,800	27,876
Motor vehicle	-	4,049	(4,049)
Per diem and fees	-	5,951	(5,951)
Training and education	-	2,500	(2,500)
Repairs and maintenance	-	2,000	(2,000)
Advertising	-	2,000	(2,000)
Total operating expenditures	140,261	124,032	16,229
Total direct expenditures	146,391	124,032	22,359
Indirect expenditures	3,015	-	3,015
Total expenditures	149,406	124,032 /	25,374
Deficiency of revenues over expenditures	(2,463)	-	2,463
<b>OTHER FINANCING SOURCES</b>			
Transfers in	2,463	-	(2,463)
Total other financing sources	2,463	-	(2,463)
Net change in fund balances	-	-	-
<b>FUND BALANCES, beginning of year</b>	-	-	-
<b>FUND BALANCES, end of year</b>	\$ -	\$ -	\$ -

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## ADRC

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>			
Federal sources	\$ 58,352	\$ 58,352	\$ -
State sources	47,000	47,000	-
Total revenues	105,352	105,352	-
<b>EXPENDITURES</b>			
Current:			
Direct:			
Personnel services			
Salaries	16,211	16,468	(257)
Fringe benefits	11,940	11,448	492
Total personnel services	28,151	27,916	235
Operating expenditures			
Contract services	58,352	58,352	-
Supplies and materials	5,000	4,257	743
Motor vehicle	-	400	(400)
Training and education	-	440	(440)
Advertising	-	349	(349)
Total operating expenditures	63,352	63,798	(446)
Total direct expenditures	91,503	91,714	(211)
Indirect expenditures	13,849	13,638	211
Total expenditures	105,352	105,352 /	-
Net change in fund balances	-	-	-
<b>FUND BALANCES, beginning of year</b>	-	-	-
<b>FUND BALANCES, end of year</b>	\$ -	\$ - /	\$ -

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## DEPARTMENT OF TRANSPORTATION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>			
Federal sources	\$ 85,600	\$ 67,200	\$ (18,400)
Total revenues	85,600	67,200	(18,400)
<b>EXPENDITURES</b>			
Current:			
Direct:			
Personnel services			
Salaries	32,000	32,152	(152)
Fringe benefits	23,570	23,033	537
Total personnel services	55,570	55,185	385
Operating expenditures			
Motor vehicle	2,692	951	1,741
Per diem and fees	-	220	(220)
Advertising	-	683	(683)
Total operating expenditures	2,692	1,854	838
Total direct expenditures	58,262	57,039	1,223
Indirect expenditures	27,338	26,961	377
Total expenditures	85,600	84,000 /	1,600
Deficiency of revenues over expenditures	-	(16,800)	(16,800)
<b>OTHER FINANCING SOURCES</b>			
Transfers in	21,400	16,800	(4,600)
Total other financing sources	21,400	16,800	(4,600)
Net change in fund balances	21,400	-	(21,400)
<b>FUND BALANCES, beginning of year</b>	-	-	-
<b>FUND BALANCES, end of year</b>	\$ 21,400	\$ -	\$ (21,400)

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## DHS AGING TITLE III-A AREA PLANNING ADMINISTRATION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>			
Federal sources	\$ 99,939	\$ 99,939	\$ -
Total revenues	99,939	99,939	-
<b>EXPENDITURES</b>			
Current:			
Direct:			
Personnel services			
Salaries	41,177	40,108	1,069
Fringe benefits	30,329	28,817	1,512
Total personnel services	71,506	68,925	2,581
Operating expenditures			
Supplies and materials	-	18,327	(18,327)
Motor vehicle	-	859	(859)
Per diem and fees	-	5,742	(5,742)
Training and education	-	342	(342)
Membership and subscriptions	-	1,210	(1,210)
Repairs and maintenance	-	472	(472)
Miscellaneous	26,568	3,702	22,866
Total operating expenditures	26,568	30,654	(4,086)
Total direct expenditures	98,074	99,579	(1,505)
Indirect expenditures	35,178	33,673	1,505
Total expenditures	133,252	133,252 ✓	-
Deficiency of revenues over expenditures	(33,313)	(33,313)	-
<b>OTHER FINANCING SOURCES</b>			
Transfers in	33,313	33,313	-
Total other financing sources	33,313	33,313	-
Net change in fund balances	-	-	-
<b>FUND BALANCES, beginning of year</b>	-	-	-
<b>FUND BALANCES, end of year</b>	\$ -	\$ - /	\$ -

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## DHS AGING TITLE III-B SUPPORTIVE SERVICES SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>			
Federal sources	\$ 345,660	\$ 281,400	\$ (64,260)
State sources	20,333	16,554	(3,779)
Local sources	-	24,067	24,067
Total revenues	365,993	322,021	(43,972)
<b>EXPENDITURES</b>			
Current:			
Direct:			
Personnel services			
Salaries	33,979	33,536	443
Fringe benefits	25,027	25,450	(423)
Total personnel services	59,006	58,986	20
Operating expenditures			
Contract services	316,288	240,687	75,601
Motor vehicle	-	312	(312)
Per diem and fees	-	56	(56)
Membership and subscriptions	-	2,200	(2,200)
Miscellaneous	2,335	-	2,335
Total operating expenditures	318,623	243,255	75,368
Total direct expenditures	377,629	302,241	75,388
Indirect expenditures	29,029	28,817	212
Total expenditures	406,658	331,058 ✓	75,600
Deficiency of revenues over expenditures	(40,665)	(9,037)	31,628
<b>OTHER FINANCING SOURCES</b>			
Transfers in	40,665	9,037	(31,628)
Total other financing sources	40,665	9,037	(31,628)
Net change in fund balances	-	-	-
<b>FUND BALANCES, beginning of year</b>	-	-	-
<b>FUND BALANCES, end of year</b>	\$ -	\$ - /	\$ -

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## DHS AGING TITLE III-C1 CONGREGATE MEALS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>			
Federal sources	\$ 495,720	\$ 495,720	\$ -
State sources	29,160	29,160	-
Local sources	-	58,320	58,320
Total revenues	524,880	583,200	58,320
<b>EXPENDITURES</b>			
Current:			
Direct:			
Operating expenditures			
Contract services	583,200	583,200	-
Total operating expenditures	583,200	583,200	-
Total direct expenditures	583,200	583,200	-
Indirect expenditures	-	-	-
Total expenditures	583,200	583,200 /	-
Deficiency of revenues over expenditures	(58,320)	-	58,320
<b>OTHER FINANCING SOURCES</b>			
Transfers in	58,320	-	(58,320)
Total other financing sources	58,320	-	(58,320)
Net change in fund balances	-	-	-
<b>FUND BALANCES, beginning of year</b>	-	-	-
<b>FUND BALANCES, end of year</b>	\$ -	\$ - /	\$ -

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## DHS AGING TITLE III-C2 HOME DELIVERED MEALS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>			
Federal sources	\$ 322,648	\$ 322,647	\$ (1)
State sources	18,980	18,979	(1)
Local sources	37,959	38,401	442
Total revenues	379,587	380,027	440
 <b>EXPENDITURES</b>			
Current:			
Direct:			
Operating expenditures			
Contract services	379,587	380,027	(440)
Total operating expenditures	379,587	380,027	(440)
Total direct expenditures	379,587	380,027	(440)
Indirect expenditures	-	-	-
Total expenditures	379,587	380,027	(440)
Net change in fund balances	-	-	-
 <b>FUND BALANCES, beginning of year</b>	-	-	-
 <b>FUND BALANCES, end of year</b>	\$ -	\$ -	\$ -

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## DHS AGING TITLE XX SSBG SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>			
Federal sources	\$ 311,222	\$ 329,278	\$ 18,056
Local sources	31,639	31,387	(252)
Total revenues	342,861	360,665	17,804
<b>EXPENDITURES</b>			
Current:			
Direct:			
Personnel services			
Salaries	34,035	37,571	(3,536)
Fringe benefits	25,069	26,957	(1,888)
Total personnel services	59,104	64,528	(5,424)
Operating expenditures			
Contract services	263,661	263,407	254
Supplies and materials	-	12,677	(12,677)
Motor vehicle	1,820	68	1,752
Per diem and fees	-	23	(23)
Telecommunications	-	1,700	(1,700)
Total operating expenditures	265,481	277,875	(12,394)
Total direct expenditures	324,585	342,403	(17,818)
Indirect expenditures	29,076	31,525	(2,449)
Total expenditures	353,661	373,928 /	(20,267)
Deficiency of revenues over expenditures	(10,800)	(13,263)	(2,463)
<b>OTHER FINANCING SOURCES</b>			
Transfers in	10,800	13,263	2,463
Total other financing sources	10,800	13,263	2,463
Net change in fund balances	-	-	-
<b>FUND BALANCES, beginning of year</b>	-	-	-
<b>FUND BALANCES, end of year</b>	\$ -	\$ - /	\$ -



# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## DHS AGING TITLE III-D - HEALTH PROMOTION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>			
Federal sources	\$ 24,760	\$ 24,760	\$ -
State sources	1,456	1,459	3
Total revenues	26,216	26,219	3
<b>EXPENDITURES</b>			
Current:			
Direct:			
Personnel services			
Salaries	10,421	10,230	191
Fringe benefits	7,675	7,766	(91)
Total personnel services	18,096	17,996	100
Operating expenditures			
Supplies and materials	-	549	(549)
Motor vehicle	-	336	(336)
Per diem and fees	-	1,456	(1,456)
Miscellaneous	2,130	-	2,130
Total operating expenditures	2,130	2,341	(211)
Total direct expenditures	20,226	20,337	(111)
Indirect expenditures	8,903	8,792	111
Total expenditures	29,129	29,129 ✓	-
Deficiency of revenues over expenditures	(2,913)	(2,910)	3
<b>OTHER FINANCING SOURCES</b>			
Transfers in	2,913	2,910	(3)
Total other financing sources	2,913	2,910	(3)
Net change in fund balances	-	-	-
<b>FUND BALANCES, beginning of year</b>	-	-	-
<b>FUND BALANCES, end of year</b>	\$ -	\$ - ✓	\$ -

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## DHS AGING COMMUNITY BASED SERVICES SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
State sources	\$ 754,689	\$ 749,938	\$ (4,751)
Total revenues	<u>754,689</u>	<u>749,938</u>	<u>(4,751)</u>
<b>EXPENDITURES</b>			
Current:			
Direct:			
Personnel services			
Salaries	34,075	34,241	(166)
Fringe benefits	25,098	24,311	787
Total personnel services	<u>59,173</u>	<u>58,552</u>	<u>621</u>
Operating expenditures			
Contract services	654,129	420,345	233,784
Supplies and materials	-	229,043	(229,043)
Motor vehicle	-	2,160	(2,160)
Per diem and fees	-	932	(932)
Training and education	-	10,300	(10,300)
Miscellaneous	12,276	-	12,276
Total operating expenditures	<u>666,405</u>	<u>662,780</u> ✓	<u>3,625</u>
Total direct expenditures	725,578	721,332	4,246
Indirect expenditures	<u>29,111</u>	<u>28,606</u>	<u>505</u>
Total expenditures	<u>754,689</u>	<u>749,938</u>	<u>4,751</u>
Net change in fund balances	-	-	-
<b>FUND BALANCES, beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u>\$ -</u>	<u>\$ -</u> ✓	<u>\$ -</u>

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## DHS AGING INCOME TAX CHECK OFF SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>			
State sources	\$ 5,057	\$ 5,054	\$ (3)
Total revenues	5,057	5,054	(3)
<b>EXPENDITURES</b>			
Current:			
Direct:			
Operating expenditures			
Contract services	5,057	5,054	3
Total operating expenditures	5,057	5,054	3
Total direct expenditures	5,057	5,054	3
Indirect expenditures	-	-	-
Total expenditures	5,057	5,054 /	3
Net change in fund balances	-	-	-
<b>FUND BALANCES, beginning of year</b>	-	-	-
<b>FUND BALANCES, end of year</b>	\$ -	\$ - /	\$ -

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## DHS AGING ALZHEIMER'S SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
State sources	\$ 101,226	\$ 101,228	\$ 2
Total revenues	<u>101,226</u>	<u>101,228</u>	<u>2</u>
 <b>EXPENDITURES</b>			
Current:			
Direct:			
Operating expenditures			
Contract services	101,226	101,228	(2)
Total operating expenditures	<u>101,226</u>	<u>101,228</u>	<u>(2)</u>
Total direct expenditures	101,226	101,228	(2)
Indirect expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>101,226</u>	<u>101,228 ✓</u>	<u>(2)</u>
Net change in fund balances	-	-	-
<b>FUND BALANCES, beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## DHS AGING LTCO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>			
Federal sources	\$ 27,339	\$ 87,456	\$ 60,117
State sources	66,931	70,310	3,379
Local sources	-	11,011	11,011
Total revenues	<u>94,270</u>	<u>168,777</u>	<u>74,507</u>
<b>EXPENDITURES</b>			
Current:			
Direct:			
Operating expenditures			
Contract services	97,738	168,777	(71,039)
Total operating expenditures	<u>97,738</u>	<u>168,777</u>	<u>(71,039)</u>
Total direct expenditures	97,738	168,777	(71,039)
Indirect expenditures	-	-	-
Total expenditures	<u>97,738</u>	<u>168,777</u>	<u>(71,039)</u>
Deficiency of revenues over expenditures	<u>(3,468)</u>	<u>-</u>	<u>3,468</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers in	3,468	-	(3,468)
Total other financing sources	<u>3,468</u>	<u>-</u>	<u>(3,468)</u>
Net change in fund balances	-	-	-
<b>FUND BALANCES, beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## DHS AGING GEORGIA CARES SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>			
Federal sources	\$ 86,092	\$ 86,092	\$ -
State sources	-	4,743	4,743
Total revenues	86,092	90,835	4,743
<b>EXPENDITURES</b>			
Current:			
Direct:			
Personnel services			
Salaries	2,345	2,291	54
Fringe benefits	1,727	1,739	(12)
Total personnel services	4,072	4,030	42
Operating expenditures			
Contract services	79,868	84,612	(4,744)
Motor vehicle	-	41	(41)
Per diem and fees	-	183	(183)
Miscellaneous	148	-	148
Total operating expenditures	80,016	84,836	(4,820)
Total direct expenditures	84,088	88,866	(4,778)
Indirect expenditures	2,004	1,969	35
Total expenditures	86,092	90,835	(4,743)
Net change in fund balances	-	-	-
<b>FUND BALANCES, beginning of year</b>	-	-	-
<b>FUND BALANCES, end of year</b>	\$ -	\$ -	\$ -

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## DHS AGING TITLE III-D MEDICAL MANAGEMENT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>			
Federal sources	\$ 8,771	\$ 8,771	\$ -
State sources	516	516	-
Total revenues	9,287	9,287	-
<b>EXPENDITURES</b>			
Current:			
Direct:			
Personnel services			
Salaries	3,705	3,667	38
Fringe benefits	2,729	2,783	(54)
Total personnel services	6,434	6,450	(16)
Operating expenditures			
Supplies and materials	-	50	(50)
Per diem and fees	-	668	(668)
Miscellaneous	720	-	720
Total operating expenditures	720	718	2
Total direct expenditures	7,154	7,168	(14)
Indirect expenditures	3,165	3,151	14
Total expenditures	10,319	10,319 ✓	-
Deficiency of revenues over expenditures	(1,032)	(1,032)	-
<b>OTHER FINANCING SOURCES</b>			
Transfers in	1,032	1,032	-
Total other financing sources	1,032	1,032	-
Net change in fund balances	-	-	-
<b>FUND BALANCES, beginning of year</b>	-	-	-
<b>FUND BALANCES, end of year</b>	\$ -	\$ - ✓	\$ -

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## DHS AGING TITLE III-E SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>			
Federal sources	\$ 209,934	\$ 209,084	\$ (850)
State sources	30,246	30,076	(170)
Local sources	-	9,545	9,545
Total revenues	240,180	248,705	8,525
<b>EXPENDITURES</b>			
Current:			
Direct:			
Personnel services			
Salaries	62,074	60,781	1,293
Fringe benefits	45,721	44,742	979
Total personnel services	107,795	105,523	2,272
Operating expenditures			
Contract services	96,587	95,454	1,133
Supplies and materials	-	18,769	(18,769)
Motor vehicle	-	2,550	(2,550)
Per diem and fees	-	2,729	(2,729)
Training and education	-	2,061	(2,061)
Miscellaneous	22,499	140	22,359
Total operating expenditures	119,086	121,703	(2,617)
Total direct expenditures	226,881	227,226	(345)
Indirect expenditures	53,031	51,553	1,478
Total expenditures	279,912	278,779	1,133
Deficiency of revenues over expenditures	(39,732)	(30,074)	9,658
<b>OTHER FINANCING SOURCES</b>			
Transfers in	39,732	30,074	(9,658)
Total other financing sources	39,732	30,074	(9,658)
Net change in fund balances	-	-	-
<b>FUND BALANCES, beginning of year</b>	-	-	-
<b>FUND BALANCES, end of year</b>	\$ -	\$ -	\$ -



# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## DSH AGING USDA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Federal sources	\$ 217,318	\$ 217,309	\$ (9)
State sources	80,488	80,485	(3)
Total revenues	<u>297,806</u>	<u>297,794</u>	<u>(12)</u>
<b>EXPENDITURES</b>			
Current:			
Direct:			
Operating expenditures			
Contract services	297,806	297,794	12
Total operating expenditures	<u>297,806</u>	<u>297,794</u>	<u>12</u>
Total direct expenditures	297,806	297,794	12
Indirect expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>297,806</u>	<u>297,794</u> ✓	<u>12</u>
Net change in fund balances	-	-	-
<b>FUND BALANCES, beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u>\$ -</u>	<u>\$ -</u> ✓	<u>\$ -</u>

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## HISTORIC PRESERVATION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>			
State sources	\$ 4,091	\$ 4,091	\$ -
Total revenues	4,091	4,091	-
<b>EXPENDITURES</b>			
Current:			
Direct:			
Personnel services			
Salaries	1,525	1,522	3
Fringe benefits	1,123	1,161	(38)
Total personnel services	2,648	2,683	(35)
Operating expenditures			
Motor vehicle	140	106	34
Total operating expenditures	140	106	34
Total direct expenditures	2,788	2,789	(1)
Indirect expenditures	1,303	1,310	(7)
Total expenditures	4,091	4,099 ✓	(8)
Deficiency of revenues over expenditures	-	(8)	(8)
<b>OTHER FINANCING SOURCES</b>			
Transfers in	-	8	8
Total other financing sources	-	8	8
Net change in fund balances	-	-	-
<b>FUND BALANCES, beginning of year</b>	-	-	-
<b>FUND BALANCES, end of year</b>	\$ -	\$ -	\$ -

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## TMDL 604 (b) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>			
State sources	\$ 3,125	\$ 3,125	\$ -
Total revenues	3,125	3,125	-
<b>EXPENDITURES</b>			
Current:			
Direct:			
Personnel services			
Salaries	1,928	2,858	(930)
Fringe benefits	1,420	2,281	(861)
Total personnel services	3,348	5,139	(1,791)
Operating expenditures			
Motor vehicle	-	282	(282)
Total operating expenditures	-	282	(282)
Total direct expenditures	3,348	5,421	(2,073)
Indirect expenditures	1,648	2,719	(1,071)
Total expenditures	4,996	8,140	(3,144)
Deficiency of revenues over expenditures	(1,871)	(5,015)	(3,144)
<b>OTHER FINANCING SOURCES</b>			
Transfers in	1,871	5,015	3,144
Total other financing sources	1,871	5,015	3,144
Net change in fund balances	-	-	-
<b>FUND BALANCES, beginning of year</b>	-	-	-
<b>FUND BALANCES, end of year</b>	\$ -	\$ -	\$ -

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## AGING MISCELLANEOUS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>			
Aging program income	\$ -	\$ 71	\$ 71
Miscellaneous income	-	52,844	52,844
Total revenues	-	52,915	52,915
<b>EXPENDITURES</b>			
Current:			
Direct:			
Personnel services			
Salaries	-	17,556	(17,556)
Fringe benefits	-	11,765	(11,765)
Total personnel services	-	29,321	(29,321)
Operating expenditures			
Supplies and materials	-	5,044	(5,044)
Motor vehicle	-	133	(133)
Per diem and fees	-	359	(359)
Training and education	-	4,259	(4,259)
Advertising	-	675	(675)
Total operating expenditures	-	10,470	(10,470)
Total direct expenditures	-	39,791	(39,791)
Indirect expenditures	-	14,313	(14,313)
Total expenditures	-	54,104 ✓	(54,104)
Deficiency of revenues over expenditures	-	(1,189)	(1,189)
<b>OTHER FINANCING SOURCES</b>			
Transfers in	-	-	-
Total other financing sources	-	-	-
Net change in fund balances	-	(1,189)	(1,189)
<b>FUND BALANCES, beginning of year</b>	-	4,511	-
<b>FUND BALANCES, end of year</b>	\$ -	\$ 3,322 ✓	\$ (1,189)

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## LOCAL PROJECTS 2011 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>			
Local sources	\$ -	\$ 86,393	\$ 86,393
Total revenues	-	86,393	86,393
<b>EXPENDITURES</b>			
Current:			
Direct:			
Personnel services			
Salaries	-	37,874	(37,874)
Fringe benefits	-	27,378	(27,378)
Total personnel services	-	65,252	(65,252)
Operating expenditures			
Per diem and fees	-	716	(716)
Motor vehicle	-	3,230	(3,230)
Training and education	-	250	(250)
Membership and subscriptions	-	250	(250)
Miscellaneous	-	4,915	(4,915)
Total operating expenditures	-	9,361	(9,361)
Total direct expenditures	-	74,613	(74,613)
Indirect expenditures	-	31,853	(31,853)
Total expenditures	-	106,466 /	(106,466)
Deficiency of revenues over expenditures	-	(20,073)	(20,073)
<b>OTHER FINANCING SOURCES</b>			
Transfers in	-	14,819	14,819
Total other financing sources	-	14,819	14,819
Net change in fund balances	-	(5,254)	(5,254)
<b>FUND BALANCES, beginning of year</b>	-	-	-
<b>FUND BALANCES (deficit), end of year</b>	\$ -	\$ (5,254) /	\$ (5,254)

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## LOCAL PROJECTS 2010 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Local sources	\$ -	\$ 7,999	\$ 7,999
Total revenues	<u>-</u>	<u>7,999</u>	<u>7,999</u>
<b>EXPENDITURES</b>			
Current:			
Direct:			
Personnel services			
Salaries	-	5,653	(5,653)
Fringe benefits	-	3,857	(3,857)
Total personnel services	<u>-</u>	<u>9,510</u>	<u>(9,510)</u>
Operating expenditures			
Motor vehicle	-	32	(32)
Total operating expenditures	<u>-</u>	<u>32</u>	<u>(32)</u>
Total direct expenditures	-	9,542	(9,542)
Indirect expenditures	<u>-</u>	<u>4,642</u>	<u>(4,642)</u>
Total expenditures	<u>-</u>	<u>14,184</u> ✓	<u>(14,184)</u>
Deficiency of revenues over expenditures	<u>-</u>	<u>(6,185)</u>	<u>(6,185)</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers in	-	6,185	6,185
Total other financing sources	<u>-</u>	<u>6,185</u>	<u>6,185</u>
Net change in fund balances	-	-	-
<b>FUND BALANCES, beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u>\$ -</u>	<u>\$ -</u> ✓	<u>\$ -</u>

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## LOCAL PROJECTS 2009 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>			
Local sources	\$ -	\$ 9,507	\$ 9,507
Total revenues	-	9,507	9,507
<b>EXPENDITURES</b>			
Current:			
Direct:			
Personnel services			
Salaries	-	9,031	(9,031)
Fringe benefits	-	6,429	(6,429)
Total personnel services	-	15,460	(15,460)
Operating expenditures			
Motor vehicle	-	331	(331)
Total operating expenditures	-	331	(331)
Total direct expenditures	-	15,791	(15,791)
Indirect expenditures	-	7,547	(7,547)
Total expenditures	-	23,338 ✓	(23,338)
Deficiency of revenues over expenditures	-	(13,831)	(13,831)
<b>OTHER FINANCING SOURCES</b>			
Transfers in	-	590	590
Total other financing sources	-	590	590
Net change in fund balances	-	(13,241)	(13,241)
<b>FUND BALANCES, beginning of year</b>	-	-	-
<b>FUND BALANCES (deficit), end of year</b>	\$ -	\$ (13,241) ✓	\$ (13,241)

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## LOCAL PROJECTS 2012 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>			
Local sources	\$ -	\$ 110,766	\$ 110,766
Total revenues	-	110,766	110,766
<b>EXPENDITURES</b>			
Current:			
Direct:			
Personnel services			
Salaries	-	44,794	(44,794)
Fringe benefits	-	31,672	(31,672)
Total personnel services	-	76,466	(76,466)
Operating expenditures			
Per diem and fees	-	1,243	(1,243)
Motor vehicle	-	2,107	(2,107)
Training and education	-	250	(250)
Total operating expenditures	-	3,600	(3,600)
Total direct expenditures	-	80,066	(80,066)
Indirect expenditures	-	37,328	(37,328)
Total expenditures	-	117,394	(117,394)
Deficiency of revenues over expenditures	-	(6,628)	(6,628)
<b>OTHER FINANCING USES</b>			
Transfers out	-	(898)	(898)
Total other financing uses	-	(898)	(898)
Net change in fund balances	-	(7,526)	(7,526)
<b>FUND BALANCES, beginning of year</b>	-	-	-
<b>FUND BALANCES (deficit), end of year</b>	\$ -	\$ (7,526)	\$ (7,526)



**STATE COMPLIANCE SECTION**

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## SCHEDULE TO COMPUTE FRINGE BENEFITS RATE FOR THE FISCAL YEAR ENDED JUNE 30, 2012 (UNAUDITED)

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<u>Fringe Benefits:</u>	
FICA	\$ 89,702
Unemployment	1,731
Group insurance	222,800
Retirement fund contributions	186,748
Release time	206,501
	<hr/>
Total Fringe Benefits	707,482
	<hr/>
<u>Basis:</u>	
Indirect salaries	227,287
Direct salaries	746,196
Less: Comp time earned	(28,768)
	<hr/>
Total Basis	\$ 944,715
	<hr/>
<u>Ratio:</u>	
Fringe Benefits / Basis	74.89%
	<hr/>

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## SCHEDULE TO COMPUTE INDIRECT COST RATE FOR THE FISCAL YEAR ENDED JUNE 30, 2012 (UNAUDITED)

<u>Indirect Costs:</u>	
Indirect salaries	\$ 227,287
Fringe benefits	167,967
	395,254
Subtotal	395,254
Per diem and fees	3,469
Motor vehicle expenditures	7,032
Supplies and materials	14,614
Office repairs and maintenance	51,739
Utilities	23,990
Rentals - other	16,769
Insurance and bonding	11,453
Postage and freight	14,385
Professional fees	27,000
Computer charges	17,451
Telecommunications	19,798
Miscellaneous	407
Training and education	1,958
Depreciation	13,139
Membership and subscriptions	9,174
	9,174
Total Indirect Costs	\$ 627,632
Direct salary costs	\$ 746,196
Fringe benefits	539,517
	1,285,713
Total Basis	\$ 1,285,713
<u>Ratio:</u>	
Indirect-Costs / Basis	48.82%

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## DHS CONTRACT #427-373-000008192 AREA AGENCY ON AGING - SUMMARY SCHEDULE OF SERVICES FOR THE FISCAL YEAR ENDED JUNE 30, 2012 (UNAUDITED)

	<u>Units Provided</u>	<u>Persons Served</u>
Access Services		
Transportation	32,822	32,822
Total	<u>32,822</u>	<u>32,822</u>
In Home Services		
Homemaker	6,835	66
Personal care	1,617	22
Respite care - In home	14,050	102
Total	<u>22,502</u>	<u>190</u>
Nutrition		
Congregate meals	115,783	990
Home delivered meals	182,041	2,006
Total	<u>297,824</u>	<u>2,996</u>
Other Services		
Material aid	1,896	1,896
Case management	2,792	1,483
Information and assistance	9,042	9,154
Adult daycare	3,490	14
Total	<u>17,220</u>	<u>12,547</u>
Grand Total	<u><u>370,368</u></u>	<u><u>48,555</u></u>

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## SCHEDULE OF STATE CONTRACTUAL ASSISTANCE FOR THE FISCAL YEAR ENDED JUNE 30, 2012 (UNAUDITED)

	State Assistance	Total Expenditures	Settlements Receivable
<b>DHS Contract #427-373-000008192</b>			
Aging FY 12 Title III-B	\$ 25,887	\$ 20,146	\$ 4,039
Aging FY 12 LTCO	66,931	66,717	19,228
Aging FY 12 Title III-C1	29,160	29,160	3,881
Aging FY 12 Title III-C2	18,980	18,979	3,314
Aging FY 12 Title III-D Health & Medications Mgt.	1,972	1,972	440
Aging FY 12 Title III-E	30,246	30,076	4,225
Aging FY 12 Title XIX CCSP	910,549	908,889	166,520
Aging FY 12 Alzheimer's	101,226	101,228	17,236
Aging FY 12 CBS	754,689	754,681	171,229
Aging FY 12 CKOFF	5,057	5,054	1,573
Aging FY 12 USDA	80,488	80,485	17,007
Aging FY 12 ADRC MIPPA	47,000	47,000	15,644
	<u>2,072,185</u>	<u>2,064,387</u>	<u>424,336</u>
<b>Total Contract 427-373-000008192</b>			
<b>DHS Contract 42700-362-000008690</b>			
Coordinated Transportation	1,007,694	1,007,694	332,847
	<u>1,007,694</u>	<u>1,007,694</u>	<u>332,847</u>
<b>Total Contract 42700-362-000008690</b>			
<b>DCA Contract</b>			
DCA Coordinated Planning & Work Program FY12	187,960	187,960	55,990
	<u>187,960</u>	<u>187,960</u>	<u>55,990</u>
<b>Total DCA Contract</b>			
<b>DNR Contract FY 12</b>			
Historic Preservation	4,091	4,091	-
	<u>4,091</u>	<u>4,091</u>	<u>-</u>
<b>Total Historic Preservation</b>			
	<u>4,091</u>	<u>4,091</u>	<u>-</u>
<b>Total State Contractual Assistance</b>	<u>\$ 3,271,930</u>	<u>\$ 3,264,132</u>	<u>\$ 813,173</u>

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## SCHEDULE OF CITY/COUNTY ASSESSMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2012 (UNAUDITED)

City/County Government	Amount Due 6/30/2011	FY 12 Assessment Billed	FY12 Assessment Collections / Adjustments	Amount Due 6/30/2012
Abbeville	\$ -	\$ 2,908	\$ 2,908	\$ -
Appling County	-	13,344	13,344	-
Bleckley County	-	7,913	7,913	-
Candler County	-	6,842	6,842	-
City of Adrian	-	664	664	-
City of Ailey	-	432	432	-
City of Alamo	-	2,797	2,797	-
City of Alston	-	159	159	-
City of Baxley	-	4,400	4,400	-
City of Bellville	-	123	123	-
City of Cadwell	-	528	528	-
City of Chauncey	-	342	342	-
City of Chester	-	1,596	1,596	-
City of Claxton	-	2,746	2,746	-
City of Cochran	-	5,150	5,150	-
City of Daisy	-	129	129	-
City of Denton	-	250	250	-
City of Dexter	-	575	575	-
City of Dublin	-	16,201	16,201	-
City of Dudley	-	571	571	-
City of East Dublin	-	2,441	2,441	-
City of Eastman	-	4,962	4,962	-
City of Garfield	-	201	201	-
City of Glennville	-	5,173	5,173	-
City of Glenwood	-	747	747	-
City of Graham	81	291	372	-
City of Hagan	-	996	996	-
City of Hazlehurst	-	4,226	4,226	-
City of Helena	-	2,883	2,883	-
City of Higgston	-	323	323	-
City of Jacksonville	-	140	140	-
City of Jesup	-	10,214	10,214	-
City of Kite	-	241	241	-
City of Lumber City	-	1,328	1,328	-
City of Lyons	-	4,367	4,367	-
City of McRae	-	5,740	5,740	-
City of Metter	-	4,130	4,130	-
City of Milan	-	700	700	-
City of Montrose	-	215	215	-
City of Mount Vernon	1,067	2,451	-	-
				3,518

(Continued)

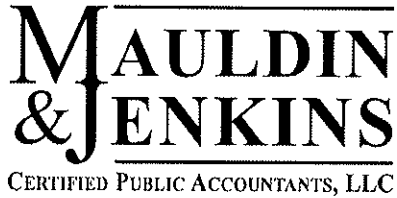
# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## SCHEDULE OF CITY/COUNTY ASSESSMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2012 (UNAUDITED)

<u>City/County Government</u>	<u>Amount Due 6/30/2011</u>	<u>FY 12 Assessment Billed</u>	<u>FY12 Assessment Collections / Adjustments</u>	<u>Amount Due 6/30/2012</u>
City of Nunez	\$ -	\$ 147	\$ 110	\$ 37
City of Oak Park	-	484	484	-
City of Odum	-	504	504	-
City of Pineview	-	523	523	-
City of Pitts	-	320	320	-
City of Pulaski	-	266	266	-
City of Reidsville	-	2,594	2,594	-
City of Rentz	-	295	295	-
City of Rhine	325	394	-	719
City of Rochelle	-	1,174	1,174	-
City of Santa Claus	63	165	228	-
City of Scotland	-	366	366	-
City of Screven	-	766	766	-
City of Soperton	-	3,115	3,115	-
City of Stillmore	-	532	532	-
City of Summertown	-	160	160	-
City of Surrency	-	201	201	-
City of Swainsboro	-	7,277	7,277	-
City of Tarrytown	26	87	87	26
City of Twin City	-	1,742	871	871
City of Uvalda	-	598	598	-
City of Vidalia	-	10,473	10,473	-
City of Wrightsville	-	2,195	2,195	-
Dodge County	-	13,802	13,802	-
Emanuel County	-	11,394	11,394	-
Evans County	-	7,006	7,006	-
Jeff Davis County	-	10,592	10,592	-
Johnson County	-	7,544	7,544	-
Laurens County	-	27,608	27,608	-
Montgomery County	-	5,073	5,073	-
Tattnall County	-	16,724	16,724	-
Telfair County	-	6,043	6,043	-
Toombs County	-	12,218	12,218	-
Treutlen County	-	3,770	3,770	-
Wayne County	-	18,615	18,615	-
Wheeler County	-	3,877	3,877	-
Wilcox County	991	4,330	5,321	-
Total	<u>\$ 2,553</u>	<u>\$ 302,413</u>	<u>\$ 299,795</u>	<u>\$ 5,171</u>

## **SINGLE AUDIT SECTION**





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

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To the Council Members  
Heart of Georgia Altamaha  
Regional Commission  
Eastman, Georgia

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Heart of Georgia Altamaha Regional Commission (the "Regional Commission"), as of and for the year ended June 30, 2012, which collectively comprise the Regional Commission's basic financial statements and have issued our report thereon dated October 31, 2012. 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.

**Internal Control over Financial Reporting**

Management of the Regional Commission is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Heart of Georgia Altamaha Regional Commission's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Regional Commission's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Regional Commission's internal control over financial reporting.

*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 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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Heart of Georgia Altamaha Regional Commission's financial statements are free of 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*.

We noted certain matters that we reported to management of the Heart of Georgia Altamaha Regional Commission in a separate letter dated October 31, 2012.

This report is intended solely for the information and use of management, and the Council, of the Heart of Georgia Altamaha Regional Commission, Federal and state awarding agencies, and is not intended to be and should not be used by anyone other than these specified parties.

*Mauldin & Jenkins, LLC*

Macon, Georgia  
October 31, 2012



CERTIFIED PUBLIC ACCOUNTANTS, LLC

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH OMB CIRCULAR A-133**

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To the Council Members  
Heart of Georgia Altamaha  
Regional Commission  
Eastman, Georgia

**Compliance**

We have audited the Heart of Georgia Altamaha Regional Commission's (the "Regional Commission") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Regional Commission's major federal programs for the year ended June 30, 2012. The Regional Commission's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Regional Commission's management. Our responsibility is to express an opinion on the Regional Commission's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Regional Commission's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Regional Commission's compliance with those requirements.

In our opinion, the Heart of Georgia Altamaha Regional Commission complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

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### Internal Control Over Compliance

Management of the Regional Commission is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Regional Commission's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Regional Commission's internal control over compliance.

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

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses*, as defined above.

This report is intended solely for the information and use of management, the Council, and others within the Heart of Georgia Altamaha Regional Commission, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Mauldin & Jenkins, LLC*

Macon, Georgia  
October 31, 2012

**HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Grant Identification Number	Program or Award Amount	Federal Expenditures
<b><u>U.S. Department of Health and Human Services</u></b>				
Passed through Georgia Department of Health and Human Services:				
Special Programs for Aging - Title III, Part B	93.044	427-373-0000008192	\$ 281,400	\$ 281,400
Special Programs for Aging - Title III, Part B LTCO	93.044	427-373-0000008192	61,061	61,059
				<u>342,459</u>
Special Programs for Aging - Title III, Part C (1)	93.045	427-373-0000008192	495,720	495,720
Special Programs for Aging - Title III, Part C (2)	93.045	427-373-0000008192	322,648	322,647
				<u>818,367</u>
Special Programs for Aging - Title II NSIP Congregate Meals	93.053	427-373-0000008192	59,305	59,302
Special Programs for Aging - Title II NSIP Home Delivered Meals	93.053	427-373-0000008192	158,013	158,007
				<u>217,309</u>
Subtotal Aging Cluster Programs				<u>1,378,135</u>
Special Programs for Aging - Title XIX	93.778	427-373-0000008192	910,549	908,891
Subtotal Medicaid Cluster Programs				<u>908,891</u>
Special Programs for Aging - Title III, Part D Health Prom	93.043	427-373-0000008192	33,531	33,531
Special Programs for Aging - Title III, Part A	93.052	427-373-0000008192	99,939	99,939
Special Programs for Aging - Title III, Part E	93.052	427-373-0000008192	209,934	209,084
Social Services Block Grant- Title XX	93.667	427-373-0000008192	329,280	329,278
Special Services for Aging - LTCO, Activity	93.042	427-373-0000008192	27,339	26,397
Special Services for Aging - GA Cares	93.779	427-373-0000008192	86,092	86,092
ADRC - MIPPA	93.779	427-373-0000008192	58,352	58,352
MFP-(LTCO-Transition-MDSQ Options)	93.779	427-373-0000008192	128,885	124,032
				<u>268,476</u>
Total U.S. Department of Health and Human Services				<u>3,253,731</u>
<b><u>U.S. Department of Commerce</u></b>				
Passed through Georgia EDA				
EDA Funding FY11	11.302	04-83-06499	63,000	32,508
EDA Funding FY12	11.302	04-83-06499	63,000	42,641
				<u>75,149</u>
Total U.S. Department of Commerce				<u>75,149</u>
<b><u>U.S. Department of Transportation</u></b>				
Passed through Georgia Department of Transportation				
DOT Funding	20.205	STP-0009-00(326)	85,600	67,200
Total U.S. Department of Transportation				<u>67,200</u>
(Continued)				(Continued)

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Grant Identification Number	Program or Award Amount	Federal Expenditures
<b>U.S. Department of Labor</b>				
Passed through Georgia Department of Labor				
WIA Adult	17.258	10-10-11-09-016	\$ 219,496	\$ 14,938
	17.258	10-11-11-09-016	86,948	86,948
	17.258	11-11-11-09-016	895,081	599,456
	17.258	11-12-11-09-016	1,148,674	915,859
WIA Youth	17.259	15-10-11-09-016	1,325,823	178,011
	17.259	15-11-11-09-016	1,189,114	1,101,003
	17.259	15-12-11-09-016	1,162,459	231,531
WIA Dislocated Worker	17.278	30-10-11-09-016	232,045	1,288
	17.278	30-11-11-09-016	196,894	183,082
	17.278	31-11-11-09-016	976,705	385,283
	17.278	31-12-11-09-016	730,787	577,344
Rapid Response DLW	17.278	44-12-11-09-016	109,395	109,395
WIA ARRA OJT NEG	17.277	72-11-09-09-016	507,639	473,467
Subtotal WIA Cluster Programs				<u>4,857,605</u>
Total U. S. Department of Labor				<u>4,857,605</u>
<b>Total Expenditures of Federal Awards</b>				<u><u>\$ 8,253,685</u></u>

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2012

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### NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

#### Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Heart of Georgia Altamaha Regional Commission and is presented in accordance with the requirements of OMB Circular A-133, Audits of States Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

#### Measurements Focus

The determination of when an award is expended is based on when the activity related to the award occurs.

#### Amounts Provided to Subrecipients

The total amount provided to subrecipients from each major program is as follows:

U.S. Department of Labor		
WIA Adult	CFDA 17.258	\$ 1,617,201
WIA Youth	CFDA 17.259	1,510,545
WIA ARRA OJT NEG	CFDA 17.277	473,467
WIA Dislocated Worker	CFDA 17.278	1,256,392
Total WIA Cluster		<u>\$ 4,857,605</u>

# HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2011

### SECTION I SUMMARY OF AUDIT RESULTS

#### Financial Statements

Type of auditor's report issued Unqualified

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

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

Noncompliance material to financial statements noted?  Yes  No

#### Federal Awards

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

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

Type of auditor's report issued on compliance for  
major programs Unqualified

Any audit findings disclosed that are required to  
be reported in accordance with OMB Circular  
A-133, Section 510(a)?  Yes  No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.044, 93.045, 93.053	U.S. Department of Human Services – Aging Cluster
93.778	U.S. Department of Human Services – Medicaid Cluster

Dollar threshold used to distinguish between  
Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee?  Yes  No



**HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2012**

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**SECTION II  
FINANCIAL STATEMENT FINDINGS AND RESPONSES**

None reported

**SECTION III  
FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

None reported

**HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION**

**SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2012**

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No prior year findings.