

CENTRAL SAVANNAH RIVER AREA
REGIONAL COMMISSION
AUGUSTA, GEORGIA

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
AND
SCHEDULE OF AWARDS EXPENDED BY CONTRACT NUMBER
GEORGIA DEPARTMENT OF HUMAN SERVICES - DIVISION OF AGING
SERVICES
AS REQUIRED BY O.C.G.A. §50-20-1 THROUGH §50-20-8
FOR THE YEAR ENDED JUNE 30, 2016



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INDEPENDENT AUDITOR'S REPORT

**To the Council Members
Central Savannah River Area
Regional Commission
Augusta, Georgia**

Report on the Schedule

We have audited the accompanying Schedule of State Contractual Assistance and the Schedule of Awards Expended by Contract Number – Georgia DHS – Division of Aging Services of the Central Savannah River Area Regional Commission (the "Commission") for the year ended June 30, 2016 and the related notes.

Management's Responsibility for the Schedule

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

Auditor's Responsibility

Our responsibility is to express an opinion on the schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule is free from material misstatement.

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

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

Opinion

In our opinion, the Schedule of State Contractual Assistance and the Schedule of Awards Expended by Contract Number – Georgia DHS – Division of Aging Services referred to above present fairly, in all material respects, the amount of state revenues earned for each contract completed or in process and amounts due to or from the state agency for each contract of the Central Savannah River Area Regional Commission as required by the Official Code of Georgia Annotated, Sections 50-20-01 through 50-20-08 for the year ended June 30, 2016, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Central Savannah River Area Regional Commission as of and for the year ended June 30, 2016, and our report thereon, dated December 7, 2016, expressed an unmodified opinion on those financial statements.

Mauldin & Jenkins, LLC

Macon, Georgia
December 7, 2016

CENTRAL SAVANNAH RIVER AREA REGIONAL COMMISSION

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE

FOR THE YEAR ENDED JUNE 30, 2016

State Agency	Contract Description and Number	State Revenues			Due from State	Due to State
		Recognized				
DCA	Georgia Dept. of Community Affairs - RDC Support FY16 Support Contract	\$	198,239	\$	47,499	\$ -
DNR	Georgia Dept. of Natural Resources - Historic Preservation Section		4,090		-	-
DHS	GA Dept. of Human Services, Multi-Funded Aging Services Contract #42700-373-0000039953		5,256,921		476,578	11
DHS	GA Dept. of Human Services, CDSME SERVICES #42700-373-0000037098		9,325		-	-
DHS	GA Dept. of Human Services, Matter of Balance #42700-373-0000045522		1,296		1,296	-
DHS	GA Dept. of Human Services, Coordinated Transportation Contract #42700-362-0000023251		2,210,334		191,312	-
DHS	GA Dept. of Human Services, Multi-Funded Aging Services Contract # 42700-373-0000030572 (FY15)		-		-	290,687
DHS	GA Dept. of Human Services, Multi-Funded Aging Services Contract # 42700-373-0000020961 (FY14)		-		-	160,113
DHS	GA Dept. of Human Services, Multi-Funded Aging Services Contract #427000-373-0000012740 (FY13)		-		-	174,543
DHS	GA Dept. of Human Services, FY2012 - Part B Caregiver Education Contract #42700-373-0000011928 (FY13)		-		-	293
DHS	GA Dept. of Human Services, Multi-Funded Aging Services Contract #427000-373-0000008190 (FY12)		-		-	96,460
DHS	GA Dept. of Human Services, Chronic Disease Self-Management Program Contract #427-93-ARRA09012-99 (FY12)		-		-	3,944
DHS	GA Dept. of Human Services, Coordinated Transportation Contract #42700-362-000005517 (FY11)		-		-	14,651
DHS	GA Dept. of Human Services, Multi-Funded Aging Services Contract #427000-373-0000004858 (FY11)		-		-	178,395
DHS	GA Dept. of Human Services, Multi-Funded Aging Services Contract #427-93-10100158-99 (FY10)		-		-	179,096
ED	GA Dept. of Economic Development, Workforce Division - #11-14-14-07-120		4,878		-	-
ED	GA Dept. of Economic Development, Workforce Division - #11-14-15-07-120		348,067		30,155	-
ED	GA Dept. of Economic Development, Workforce Division - #11-15-15-07-120		59,732		-	-
ED	GA Dept. of Economic Development, Workforce Division - #11-15-16-07-120		590,289		185,391	-
ED	GA Dept. of Economic Development, Workforce Division - #14-14-14-07-120		52,116		-	-
ED	GA Dept. of Economic Development, Workforce Division - #15-14-14-07-120		50,611		-	-
ED	GA Dept. of Economic Development, Workforce Division - #15-15-15-07-120		486,453		14,771	-
ED	GA Dept. of Economic Development, Workforce Division - #15-16-16-07-120		93,369		93,369	-
ED	GA Dept. of Economic Development, Workforce Division - #31-14-14-07-120		7,982		-	-
ED	GA Dept. of Economic Development, Workforce Division - #31-14-15-07-120		286,533		102,341	-
ED	GA Dept. of Economic Development, Workforce Division - #31-15-15-07-120		86,172		-	-
ED	GA Dept. of Economic Development, Workforce Division - #31-15-16-07-120		155,772		3,045	-
ED	GA Dept. of Economic Development, Workforce Division - #44-14-14-07-120		3,172		-	-
ED	GA Dept. of Economic Development, Workforce Division - #44-14-15-07-120		2,442		256	-
ED	GA Dept. of Economic Development, Workforce Division - #DEI-15-15-120		35,725		10,515	-
DOT	GA Dept. of Transportation, STP-PI #0013291		15,934		4,858	-
DOT	GA Dept. of Transportation, TIA Agreement for Administrative Services		882		-	-
Totals		\$	9,960,334	\$	1,161,386	\$ 1,098,193

CENTRAL SAVANNAH RIVER AREA REGIONAL COMMISSION
SCHEDULE OF AWARDS EXPENDED BY CONTRACT NUMBER
GEORGIA DEPARTMENT OF HUMAN SERVICES - DIVISION OF AGING SERVICES
FOR THE YEAR ENDED JUNE 30, 2016

Contract/Award	Contract #	Award Amount		Federal & State		Federal & State		Federal & State		Federal & State		Federal & State \$'s Received Prior Periods	Amounts Due To/(From) DHS
		Federal & State \$'s		\$'s	Current Period	\$'s	Current Period	\$'s	Earned Prior Periods	\$'s	Received Prior Periods		
Multi-Funded Services	42700-373-00000030572	\$ 5,429,500		\$ 5,256,921	\$ 5,256,932	\$ -		\$ -		\$ -		\$ 11	
CDSME Services	42700-373-00000037098	\$ 22,399		\$ 9,325	\$ 9,325	\$ 11,580		\$ 11,580		\$ 11,580		\$ -	

CENTRAL SAVANNAH RIVER AREA REGIONAL COMMISSION
NOTES TO SCHEDULE OF STATE CONTRACTUAL ASSISTANCE AND
SCHEDULE OF AWARDS EXPENDED BY CONTRACT NUMBER GEORGIA DEPARTMENT OF HUMAN
SERVICES - DIVISION OF AGING SERVICES
June 30, 2016

1. GENERAL

The schedules present as required by the Official Code of Georgia Annotated, Sections 50-20-1 through 50-20-8, the amount of state assistance earned for each state contract completed or in process during the fiscal year and amounts due to or from the State agency for each contract for the year ended June 30, 2016.

2. BASIS OF ACCOUNTING

State contractual assistance means state or federal funds, or both, received from a state organization through a contractual arrangement.

The accompanying schedules are presented using the modified accrual basis of accounting. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period. The Commission considers all revenues available if they are collected within 150 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured.

3. SUBSEQUENT LIQUIDATION OF DUE FROM STATE

All amounts due from the State of Georgia were received subsequent to June 30, 2016.

4. AMOUNTS DUE TO GEORGIA DEPARTMENT OF HUMAN SERVICES – CURRENT AND PRIOR YEARS

The Commission requested and received more funds than actually earned in the current and prior years. As a result the Commission adjusted accrued revenues for the excess funds requested and reflected the excess as amounts due back to DHS. The Commission has received the funds and awaits the DHS Office of Financial Services to recoup the overpayments from a subsequent payment.

GA Dept. of Human Services, Multi-Funded Aging Services Contract #42700-373-0000039953 (FY16)	\$ 11
GA Dept. of Human Services, Multi-Funded Aging Services Contract #42700-373-0000030572 (FY15)	290,687
GA Dept. of Human Services, Multi-Funded Aging Services Contract #427000-373-0000020964 (FY14)	160,113
GA Dept. of Human Services, Multi-Funded Aging Services Contract #427000-373-0000012740 (FY13)	174,543
GA Dept. of Human Services, FY2012 - Part B Caregiver Education Contract #42700-373-0000011928	293



**CENTRAL SAVANNAH RIVER AREA REGIONAL COMMISSION
NOTES TO SCHEDULE OF STATE CONTRACTUAL ASSISTANCE AND
SCHEDULE OF AWARDS EXPENDED BY CONTRACT NUMBER GEORGIA DEPARTMENT OF HUMAN
SERVICES - DIVISION OF AGING SERVICES
June 30, 2016**

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GA Dept. of Human Services, Coordinated Transportation Contract #42700-362-000005517 (FY11)	14,651
GA Dept. of Human Services, Multi-Funded Aging Services Contract #427000-373-0000004858 (FY11)	178,395
GA Dept. of Human Services, Multi-Funded Aging Services Contract #427-93-10100158-99 (FY10)	<u>179,096</u>
Total- amount remaining to be recouped by Georgia Department of Human Services	<u>\$ 1,098,193</u>

