

CENTRAL SAVANNAH RIVER AREA  
REGIONAL COMMISSION  
AUGUSTA, GEORGIA

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE  
AND  
SCHEDULE OF AWARDS EXPENDED BY CONTRACT NUMBERS  
GEORGIA DEPARTMENT OF HUMAN SERVICES (DHS)  
AS REQUIRED BY O.C.G.A. §50-20-1 THROUGH §50-20-8  
FOR THE YEAR ENDED JUNE 30, 2024



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## INDEPENDENT AUDITOR'S REPORT

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

### ***Opinions***

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"), and the related notes to the schedule.

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 Commission as required by the Official Code of Georgia Annotated ("O.C.G.A."), §50-20-01 through §50-20-08 for the year ended June 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States ("*Government Auditing Standards*"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Responsibilities of Management for the Schedules***

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

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In preparing the Schedule of State Contractual Assistance and the Schedule of Awards Expended by Contract Number – Georgia DHS – Division of Aging Services, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern within one year after the date that the schedule is available to be issued.

***Auditor's Responsibilities for the Audit of the Schedules***

Our objectives are to obtain reasonable assurance about whether the schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedules.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedules.
- Obtain an understanding of internal control relevant to the audit 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 Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedules.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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***Report on the Audit of the Financial Statements***

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Commission, 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, 2024, and our report thereon dated December 11, 2024 expressed an unmodified opinion on those financial statements.

*Mauldin & Jenkins, LLC*

Macon, Georgia  
December 11, 2024

**CENTRAL SAVANNAH RIVER AREA REGIONAL COMMISSION**  
**SCHEDULE OF STATE CONTRACTUAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2024**

State Agency	Contract Description and Number	State Revenues Recognized	Due from State	Due to State
DCA	Georgia Dept. of Community Affairs - RDC Support FY24 Support Contract	\$ 163,400	\$ -	\$ -
DNR	Georgia Dept. of Natural Resources - Historic Preservation Section	4,091	-	-
DHS	GA Dept. of Human Services, Multi-Funded Aging Services Contract #42700-373-0000111817 (FY24)	3,955,662	1,075,316	-
DHS	GA Dept. of Human Services, Adult Protective Services Contract #42700-373-0000111592 (FY24)	33,692	3,687	-
DHS	GA Dept. of Human Services, Consolidated Appropriations Act 2021 Contract #42700-373-0000101630 (FY23)	105,932	-	-
DHS	GA Dept. of Human Services, American Rescue Plan Act, Contract #42700-373-0000106744 (FY23)	394,556	263,234	-
DHS	GA Dept. of Human Services, Multi-Funded Aging Services Contract # 42700-373-0000030572 (FY15)	-	-	290,680
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)	-	-	174,542
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

The accompanying notes are integral part of this schedule.

**CENTRAL SAVANNAH RIVER AREA REGIONAL COMMISSION**  
**SCHEDULE OF STATE CONTRACTUAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2024**

DHS	GA Dept. of Human Services, Multi-Funded Aging Services Contract #427-93-10100158-99 (FY10)	-	-	179,097
DCH	GEORGIA DEPT. OF COMMUNITY HEALTH - COMMUNITY CARE SERVICES PROGRAM CARE COORDINATION CONTRACT #2017006, Amendment 6	902,167	170,099	-
ED	GA Dept. of Economic Development, Workforce Division - #11-22-23-07-012	424,228	-	-
ED	GA Dept. of Economic Development, Workforce Division - #36-22-23-07-012	213,500	-	-
ED	GA Dept. of Economic Development, Workforce Division - #11-23-23-07-012	125,971	-	-
ED	GA Dept. of Economic Development, Workforce Division - #11-23-24-07-012	395,867	225,004	-
ED	GA Dept. of Economic Development, Workforce Division - #15-22-22-07-012	207,851	16,914	-
ED	GA Dept. of Economic Development, Workforce Division - #31-22-22-07-012	106,853	-	-
ED	GA Dept. of Economic Development, Workforce Division - #31-22-23-07-012	211,006	22,290	-
ED	GA Dept. of Economic Development, Workforce Division - #31-23-23-07-012	18,693	18,694	-
ED	GA Dept. of Economic Development, Workforce Division - #RR31-22-23-07-012	3,012	-	-
ED	GA Dept. of Economic Development, Workforce Division - #RR31-23-24-07-012	2,076	618	-
DOT	GA Dept. of Transportation, STP-PI #0019725	4,494	1,334	-
DOT	GA Dept. of Transportation, Contract #IGTA2400105	9,824	3,150	-
Totals		<u>\$ 7,282,875</u>	<u>\$ 1,800,340</u>	<u>\$ 1,098,175</u>

**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, 2024**

<u>Contract/Award</u>	<u>Contract #</u>	<u>Award Amount Federal &amp; State \$'s</u>	<u>Federal &amp; State \$'s Earned Current Period</u>	<u>Federal &amp; State \$'s Received Current Period</u>	<u>Federal &amp; State \$'s Earned Prior Periods</u>	<u>Federal &amp; State \$'s Received Prior Periods</u>	<u>Amounts Due To/(From) DHS</u>
Multi-Funded Services	42700-373-0000111817	<u>\$ 4,216,836</u>	<u>\$ 3,955,662</u>	<u>\$ 2,880,346</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,075,316)</u>
American Rescue Plan Act (ARPA)	42700-373-0000106744	<u>\$ 2,315,433</u>	<u>\$ 394,556</u>	<u>\$ 131,322</u>	<u>\$ 250,987</u>	<u>\$ 250,987</u>	<u>\$ (263,234)</u>
Adult Protective Services Grant	42700-373-0000111592	<u>\$ 96,530</u>	<u>\$ 33,692</u>	<u>\$ 30,005</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,687)</u>
Home Delivered Meals	42700-373-0000101630	<u>\$ 283,061</u>	<u>\$ 105,932</u>	<u>\$ 105,932</u>	<u>\$ 80,357</u>	<u>\$ 80,357</u>	<u>\$ -</u>



**CENTRAL SAVANNAH RIVER AREA REGIONAL COMMISSION**  
**NOTES TO SCHEDULE OF STATE CONTRACTUAL ASSISTANCE AND**  
**SCHEDULE OF AWARDS EXPENDED BY CONTRACT NUMBERS**  
**June 30, 2024**

**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, 2024.

**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, 2024.

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

The Commission requested and received more funds than actually earned in 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 or request payment by check or direct through automated clearinghouse.

GA Dept. of Human Services, Multi-Funded Aging Services Contract #42700-373-0000030572 (FY15)	\$ 290,680
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)	174,542
GA Dept. of Human Services, FY2012 - Part B Caregiver Education Contract #42700-373-0000011928	293
GA Dept. of Human Services, Multi-Funded Aging Services Contract #427000-373-0000008190 (FY12)	96,460



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**June 30, 2024**

GA Dept. of Human Services, Chronic Disease Self-Management Program Contract #427-93-ARRA09012-99 (FY12)	3,944
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>179,097</u>
Total - amount remaining to be recouped by Georgia Department of Human Services	<u>\$ 1,098,175</u>

