

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, 2019



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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, 2019 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 Commission as required by the Official Code of Georgia Annotated, Sections 50-20-01 through 50-20-08 for the year ended June 30, 2019, 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, 2019, and our report thereon, dated December 13, 2019, expressed an unmodified opinion on those financial statements.

Mauldin & Jenkins, LLC

Macon, Georgia
December 13, 2019

**CENTRAL SAVANNAH RIVER AREA REGIONAL COMMISSION
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2019**

State Agency	Contract Description and Number	State Revenues Recognized	Due from State	Due to State
DCA	Georgia Dept. of Community Affairs - RDC Support FY19 Support Contract	\$ 167,993	\$ 41,998	\$ -
DCA	Georgia Dept. of Community Affairs - LUCA Contract	41,502	-	-
DNR	Georgia Dept. of Natural Resources - Historic Preservation Section	4,091	-	-
DHS	GA Dept. of Human Services, Multi-Funded Aging Services Contract #42700-373-0000071611 (FY19)	3,508,915	828,148	48,577
DHS	GA Dept. of Human Services, Assistive Technology Lab Services Program Contract #42700-373-0000073436 (FY19)	10,000	10,000	-
DHS	GA Dept. of Human Services, Senior Hunger Regional Coalition Services Program Contract #42700-373-0000072064 (FY19)	5,000	5,000	-
DHS	GA Dept. of Human Services, Coordinated Transportation Contract #42700-362-0000070194	2,086,448	304,571	-
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.

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**CENTRAL SAVANNAH RIVER AREA REGIONAL COMMISSION
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2019**

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 2	891,614	178,861	-
ED	GA Dept. of Economic Development, Workforce Division - #11-17-17-07-120	5,812	-	-
ED	GA Dept. of Economic Development, Workforce Division - #11-17-18-07-120	37,577	-	-
ED	GA Dept. of Economic Development, Workforce Division - #11-18-18-07-120	124,871	-	-
ED	GA Dept. of Economic Development, Workforce Division - #11-18-19-07-120	663,702	25,056	-
ED	GA Dept. of Economic Development, Workforce Division - #15-17-17-07-120	217,308	-	-
ED	GA Dept. of Economic Development, Workforce Division - #15-18-18-07-120	455,589	199,703	-
ED	GA Dept. of Economic Development, Workforce Division - #31-17-17-07-120	(28,215)	-	-
ED	GA Dept. of Economic Development, Workforce Division - #31-17-18-17-120	382,870	-	-
ED	GA Dept. of Economic Development, Workforce Division - #31-18-19-17-120	181,617	26,918	-
ED	GA Dept. of Economic Development, Workforce Division - #36-17-17-07-120	350,000	-	-
ED	GA Dept. of Economic Development, Workforce Division - #36-18-18-07-120	100,769	100,769	-
ED	GA Dept. of Economic Development, Workforce Division - #DEI-15-15-120	75,060	-	-
ED	GA Dept. of Economic Development, Workforce Division - #VET2-18-19-120	37,737	37,737	-
DOT	GA Dept. of Transportation, STP-PI #0015861	7,841	1,952	-
DOT	GA Dept. of Transportation, Contract #IGTA1600849	2,912	932	-
Totals		<u>\$ 9,331,013</u>	<u>\$ 1,761,645</u>	<u>\$ 1,146,752</u>

The accompanying notes are integral part of this schedule.

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**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, 2019**

<u>Contract/Award</u>	<u>Contract #</u>	<u>Award Amount Federal & State \$'s</u>	<u>Federal & State \$'s Earned Current Period</u>	<u>Federal & State \$'s Received Current Period</u>	<u>Federal & State \$'s Earned Prior Periods</u>	<u>Federal & State \$'s Received Prior Periods</u>	<u>Amounts Due To/(From) DHS</u>
Multi-Funded Services	42700-373-0000071611	<u>\$ 3,916,115</u>	<u>\$ 3,508,915</u>	<u>\$ 2,729,344</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (779,571)</u>
Assistive Technology Lab Services	42700-373-0000073436	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (10,000)</u>
Senior Hunger Regional Coalition Services	42700-373-0000072064	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,000)</u>
Coordinated Transportation	42700-362-0000070194	<u>\$ 2,201,312</u>	<u>\$ 2,086,448</u>	<u>\$ 1,781,877</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (304,571)</u>

The accompanying notes are integral part of this schedule.

**CENTRAL SAVANNAH RIVER AREA REGIONAL COMMISSION
 NOTES TO SCHEDULE OF STATE CONTRACTUAL ASSISTANCE AND
 SCHEDULE OF AWARDS EXPENDED BY CONTRACT NUMBERS
 June 30, 2019**

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, 2019.

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, 2019.

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 or request payment by check or direct through automated clearinghouse.

GA Dept. of Human Services, Multi-Funded Aging Services Contract #42700-373-0000071611 (FY19)	\$ 48,577
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



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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>179,097</u>
Total - amount remaining to be recouped by Georgia Department of Human Services	<u>\$ 1,146,752</u>



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