

CENTRAL SAVANNAH RIVER AREA  
REGIONAL DEVELOPMENT CENTER  
AUGUSTA, GEORGIA

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE  
AS REQUIRED BY O.C.G.A. §50-20-1 THROUGH §50-20-8  
FOR THE YEAR ENDED JUNE 30, 2008



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## Thomas Jeffrey'<sup>sm</sup> CPA

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### INDEPENDENT AUDITORS' REPORT ON THE SCHEDULE OF STATE CONTRACTUAL ASSISTANCE

To the Board of Directors  
Central Savannah River Area  
Regional Development Center  
Augusta, Georgia

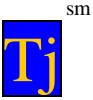
I have audited, in accordance with auditing standards generally accepted in the United States of America, the opinion units of the Central Savannah River Area Regional Development Center for the year ended June 30, 2008, and have issued my report thereon dated November 28, 2008. I have also audited the Schedule of State Contractual Assistance (Schedule) of the Central Savannah River Area Regional Development, as required by the Official Code of Georgia Annotated, Sections 50-20-01 through 50-20-08. This Schedule is the responsibility of management. My responsibility is to express an opinion on the Schedule of State Contractual Assistance based on my audit.

I conducted my audit of the Schedule in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the Schedule is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Schedule presentation. I believe that my audit provides a reasonable basis for my opinion.

The accompanying Schedule of State Contractual Assistance was prepared to present 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 for the year ended June 30, 2008, in accordance with the Official Code of Georgia Annotated, Sections 50-20-01 through 50-20-08. The Schedule of State Contractual Assistance is not intended to be a complete presentation of assets, liabilities, revenues, and expenses.

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Thomas Jeffrey'<sup>sm</sup>  
*Helping you succeed<sup>sm</sup>*



## Thomas Jeffre'<sup>sm</sup>

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In my opinion, the Schedule of State Contractual Assistance referred to above presents 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 as required by the Official Code of Georgia Annotated, Section 50-8-35 for the year ended June 30, 2008, in conformity with accounting principles generally accepted in the United States of America.

This report is intended for the information of the executive committee, management, the Georgia Department of Audits, and the Georgia Department of Community Affairs. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in blue ink that reads 'Thomas Jeffre'.

Thomas Jeffre'  
November 28, 2008

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Thomas Jeffre'<sup>sm</sup>

**CENTRAL SAVANNAH RIVER AREA REGIONAL DEVELOPMENT CENTER  
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE  
FOR THE PERIOD ENDED JUNE 30, 2008**

State Agency	Contract Description and Number	State Revenues Recognized	Due from State	Due to State
DCA	Georgia Dept. of Community Affairs - RDC Support FY08 Support Co \$	128,715 \$	32,179 \$	-
DCA	Georgia Dept. of Community Affairs - LUCA	63,449	11,496	
DCA	Georgia Dept. of Community Affairs - Housing Study	1,250	1,250	
DCH	Georgia Dept. of Community Health - Generating Active Elders Through Education - #06192G	6,767	3,015	
DHR	GA Dept. of Human Resources, Coordinated Transportation Contract #427-93-08080424-99 (Advance)			108,114
DHR	GA Dept. of Human Resources, Coordinated Transportation Contract #427-93-08080424-99	1,825,150	481,557	
DHR	Georgia Dept. of Natural Resources - Historic Preservation Section	17,000	-	
DHR	Georgia Dept. of Natural Resources - Total Maximum Daily Load Implementation Plans #751-70113	3,356	-	
DoAS	Georgia Dept. of Human Resources - FY 2000 LTCO Supplemental #427-93-01232	-	-	6,200
DoAS	Georgia Dept. of Human Resources - FY 2005 Title XIX Comm. Care Program #427-93-45577	-	-	29,268
DoAS	Georgia Dept. of Human Resources - FY 2006 Title XIX Comm. Care Program #427-93-06060270-99	-	-	62,088
DoAS	Georgia Dept. of Human Resources - FY 2006SHIP (GA Cares) #427-93-06060270-99	-	-	3,734
DoAS	Georgia Dept. of Human Resources - FY 2006 Community Based Services Program #427-93-06060270-99			6,294
DoAS	Georgia Dept. of Human Resources - Health Care Financing Research, Demonstrations, and Evaluations - #427-93-07070246-99			6,500

**CENTRAL SAVANNAH RIVER AREA REGIONAL DEVELOPMENT CENTER  
 SCHEDULE OF STATE CONTRACTUAL ASSISTANCE  
 FOR THE PERIOD ENDED JUNE 30, 2008**

State Agency	Contract Description and Number	State Revenues Recognized	Due from State	Due to State
DoAS	Georgia Dept. of Human Resources - Title XIX Comm. Care Program #427-93-07070246-99	-	-	27,957
DoAS	GA Dept. of Human Resources, Multi-Funded Aging Services Contract FY 2007 Advance #427-93-08080191-99 (Advance)			140,500
DoAS	GA Dept. of Human Resources, Multi-Funded Aging Services Contract FY 2007 Advance #427-93-08080191-99	5,332,973	1,148,108	47,561
DOT	Georgia Dept. of Transportation - GIS Services Agreement SPR00-0007-00-192 Project ID 484-32-00000	10,734	-	-
DOT	Georgia Dept. of Transportation - Planning STP-0006-00(070) Project ID 0006070	43,046	15,194	-
<b>Totals</b>		<b>\$ 7,432,440</b>	<b>\$ 1,692,799</b>	<b>\$ 438,216</b>

**CENTRAL SAVANNAH RIVER AREA REGIONAL DEVELOPMENT CENTER**  
**NOTES TO SCHEDULE OF STATE CONTRACTUAL ASSISTANCE**  
June 30, 2008

*This report consists of 8 pages.*

**1. GENERAL**

The Schedule of State Contractual Assistance presents 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, 2006

**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 Schedule of State Contractual Assistance is 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 Center 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 TO'S AND FROM'S**

All amounts due from the State of Georgia were received subsequent to June 30, 2008.

The amount reported as advances (\$140,500 & \$108,114 Due to State) were liquidated shortly after year end. All other reported amounts (\$189,602) remain due to the State of Georgia. See number 6 below.

**4. AMOUNTS DUE TO GEORGIA DEPARTMENT OF HUMAN RESOURCES (DHR) - PRIOR YEARS**

In the Center's FY 2000 audit an amount due to the State was identified and continues to be reported as due to the State. The amount identified resulted from a grantee reporting more revenues than were actually earned. The Center has collected the amount due from the sub-recipient.

The Center requested in FY 2005 more funds than actually earned for the Title XIX Community Care Services Program. As a result the Center adjusted accrued revenues for the excess funds requested and reflected the excess as an amount due back to DHR. The Center has received the funds and awaits the DHR Office of Financial Services (OFS) to recoup the overpayment from a subsequent payment.

The Center was notified August 29, 2006 by letter from DHR Office of Audits (Audits) that DHR OFS was asked to deduct \$29,268.47 for FY 2005 from a subsequent payment to the Center. However, this amount remains unliquidated.

The Center requested in FY 2006 more funds than actually earned for the Title XIX Community Care Services, Community Based Services, and SHIP (GA Cares) programs.



CENTRAL SAVANNAH RIVER AREA REGIONAL DEVELOPMENT CENTER  
 NOTES TO SCHEDULE OF STATE CONTRACTUAL ASSISTANCE  
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The Center has received the funds and intends for the DHR OFS to recoup the overpayments from a subsequent payment.

FY 2007 the Center requested more funds than actually earned for the Title XIX Community Care Services, Community Based Services, and Health Care Financing Research, Demonstrations, and Evaluations (ADRC) programs. The Center has received the funds and awaits the DHR OFS to recoup the overpayment from a subsequent payment.

**5. AMOUNTS DUE GEORGIA DEPARTMENT OF HUMAN RESOURCES – CURRENT YEAR**

The Center requested and received more funds than actually earned. As a result the Center adjusted accrued revenues for the excess funds requested and reflected the excess as amounts due back to DHR. The Center has received the funds and awaits the DHR OFS to recoup the overpayments from a subsequent payment.

**6. SCHEDULE OF AMOUNTS DUE BY FISCAL YEAR AND PROGRAM:**

FY 2000 Long-Term Care Ombudsman, State Supplemental Funds #427-93-0232. Revenues accrued in excess of amount earned by sub-recipient.	\$ 6,200
FY 2005 Title XIX Community Care Program #427-93-45577. Amount requested in excess of funds actually earned.	29,268
FY 2006 Title XIX Community Care Program #427-93-06060270-99. Amount requested in excess of funds actually earned.	62,088
FY 2006 Community Based Services Program #427-93-06060270-99. Amount requested in excess of funds actually earned.	6,294
FY 2006 SHIP (GA Cares) #427-93-06060270-99. Amount requested in excess of funds actually earned.	3,734
FY 2007 - Title XIX Comm. Care Program #427-93-07070246-99	27,957
FY 2007 - Health Care Financing Research, Demonstrations, and Evaluations - #427-93-07070246-99	6,500
FY 2008 GA Dept. of Human Resources, Multi-Funded Aging Services Contract FY 2007 Advance #427-93-08080191-99	<u>47,561</u>
Total- amount remaining to be recouped by Georgia Department of Human Resources	<u><u>\$ 189,602</u></u>

