

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, 2009



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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 (the "RDC") for the year ended June 30, 2009, and have issued my report thereon dated November 2, 2009. I have also audited the Schedule of State Contractual Assistance (the "Schedule") of the Central Savannah River Area Regional Development Center, 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 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, 2009, 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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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, 2009, in conformity with accounting principles generally accepted in the United States.

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.



Thomas Jeffre'
November 2, 2009

Thomas Jeffre'sm

**CENTRAL SAVANNAH RIVER AREA REGIONAL DEVELOPMENT CENTER
 SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
 FOR THE PERIOD ENDED JUNE 30, 2009**

State Agency	Contract Description and Number	State Revenues Recognized	Due from State	Due to State
DCA	Georgia Dept. of Community Affairs - RDC Support FY09 Support Contract	120,992	60,496.00	-
DCA	Georgia Dept. of Community Affairs - Local Assistance Grant - 308-C-L-396	10,000	-	-
DCH	Georgia Dept. of Community Health - Generating Active Elders Through Education - #06192G	3,435	3,435.44	-
DCH	Georgia Dept. of Community Health - SOURCE	10,500	-	-
DHR	GA Dept. of Human Resources, Coordinated Transportation Contract #427-93-09090173-99 FY09 Advance	-	-	55,000.00
DHR	GA Dept. of Human Resources, Coordinated Transportation Contract #427-93-09090173-99	1,892,384	230,732.27	-
DHR	Georgia Dept. of Natural Resources - Historic Preservation Section	14,992	-	-
DHR	Georgia Dept. of Natural Resources - Total Maximum Daily Load Implementation Plans #751-70113	6,911	6,911.24	-
DoAS	GA Dept. of Human Resources, Multi-Funded Aging Services Contract #427-93-09090168-99 FY09 Advance	-	-	144,868.72
DoAS	GA Dept. of Human Resources, Multi-Funded Aging Services Contract #427-93-09090168-99	5,414,834	908,713.02	81,649.75
DOT	Georgia Dept. of Transportation - GIS Services Agreement SPR00-0007-00-192 Project ID 0006070	29,695	12,920.12	-
Totals		7,503,743	1,223,208.09	281,518.47

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, 2009

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, 2009.

The amount reported as advances (\$144,868.72 & \$55,000.00 Due to State) were liquidated shortly after year end. The remaining \$81,649.75 remains due to the State of Georgia. See number 4 below.

4. 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.

