

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, 2005



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

INDEPENDENT AUDITORS' REPORT  
ON THE SCHEDULE OF STATE CONTRACTUAL ASSISTANCE

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 Central Savannah River Area Regional Development Center (the "RDC") as of and for the year ended June 30, 2005, which collectively comprise the RDC's basic financial statements and have issued our report thereon dated November 4, 2005. We have also audited the Schedule of State Contractual Assistance (Schedule) of the RDC, as required by the Official Code of Georgia Annotated, Sections 50-20-01 through 50-20-08. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. This Schedule is the responsibility of management. Our responsibility is to express an opinion on the Schedule of State Contractual Assistance based on our audit.

We conducted our 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 we 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. We believe that our audit provides a reasonable basis for our 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, 2005, 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.

In our 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, 2005, in conformity with accounting principals generally accepted in the United States of America.

This report is intended for the information of the RDC Board of Directors, management, others within the organization, 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.

  
November 4, 2005.

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**CENTRAL SAVANNAH RIVER AREA REGIONAL DEVELOPMENT CENTER  
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE  
FOR THE PERIOD ENDED JUNE 30, 2005**

State Agency	Contract Description and Number	State Revenues Recognized	Due from State	Due to State
DCA	Georgia Dept. of Community Affairs - RDC Support FY 2005 Support Contract	140,348	39,955	-
DCA	Georgia Dept. of Community Affairs - SSBG Enterprise Community #95-EC-R-8-100-2a	11,610	6,000	-
DHR	Georgia Department of Human Resources - Coordinated Transportation Services #427-93-0505489-99	1,713,487	135,395	-
DNR	Georgia Dept. of Natural Resources - Historic Preservation Section	17,000	4,250	-
DoAS	Georgia Dept of Human Resources - Self Directed Care #427-93-45577	12,438	-	-
DoAS	Georgia Dept. of Human Resources - Alzheimer Daycare & Respite Program #427-93-45577	161,767	25,809	-
DoAS	Georgia Dept. of Human Resources - Community Based Services Program #427-93-45577	843,279	178,812	-
DoAS	Georgia Dept. of Human Resources - Title XIX Comm. Care Program #427-93-45155	-	-	24,783
DoAS	Georgia Dept. of Human Resources - FY 2000 LTCO Supplemental #427-93-01232	-	-	6,200
DoAS	Georgia Dept. of Human Resources - GA Caregivers' (Brookdale DC Model) #427-93-45577	4,633	4,633	-
DoAS	Georgia Dept. of Human Resources - FY 2002 Advance #427-93-45577 - Alzheimers	-	-	4,494
DoAS	Georgia Dept. of Human Resources - FY 2002 Advance #427-93-45577 - CBS	-	-	23,986
DoAS	Georgia Dept. of Human Resources - FY 2002 Advance #427-93-45577 - CCSP	-	-	50,969
DoAS	Georgia Dept. of Human Resources - FY 2002 Advance #427-93-45577 - LTCO	-	-	2,479
DoAS	Georgia Dept. of Human Resources - FY 2002 Advance #427-93-45577 - Title III	-	-	55,125
DoAS	Georgia Dept. of Human Resources - SHIP (GA Cares) #427-93-45577	57,526	12,760	-
DoAS	Georgia Dept. of Human Resources - LTCO Supplemental #427-93-45577	61,689	12,488	-
	Georgia Dept. of Human Resources - Health Care Financing Research, Demonstrations, and Evaluations #427-93-45577	92,000	38,331	-
DoAS	Georgia Dept. of Human Resources - Title III B LTCO #427-93-45577	77,393	13,173	-
DoAS	Georgia Dept. of Human Resources - Title III Part B #427-93-45577	566,705	124,558	-
DoAS	Georgia Dept. of Human Resources - Title III Part B & C Admin. #427-93-45577	141,240	23,740	-

**CENTRAL SAVANNAH RIVER AREA REGIONAL DEVELOPMENT CENTER  
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE  
FOR THE PERIOD ENDED JUNE 30, 2005**

State Agency	Contract Description and Number	State Revenues Recognized	Due from State	Due to State
DoAS	Georgia Dept. of Human Resources - Title III Part C #427-93-45577	619,841	115,238	-
DoAS	Georgia Dept. of Human Resources - Title III Part D #427-93-45577	37,966	37,966	-
DoAS	Georgia Dept. of Human Resources - Title III Part E #427-93-45577	211,541	47,709	-
DoAS	Georgia Dept. of Human Resources - Title III Part E (Admin) #427-93-45577	22,420	4,082	-
DoAS	Georgia Dept. of Human Resources - Title VII-G Elder Abuse Prevention #427-93-45577	6,656	1,109	-
DoAS	Georgia Dept. of Human Resources - Title VII-2 LTCO Activity #427-93-45577	17,773	3,057	-
DoAS	Georgia Dept. of Human Resources - Title XIX Comm. Care Program #427-93-45577	1,892,421	353,866	29,269
DoAS	Georgia Dept. of Human Resources - Nutrition Incentive Program #427-93-45577	151,184	23,522	-
DOT	Georgia Dept. of Transportation - GIS Services Agreement PR00-00500-841 Project ID 484-320-3000	3,826	3,826	-
DOT	Georgia Dept. of Transportation - Planning PESTP-006-00(011)	14,545	3,623	-
<b>Totals</b>		<b>\$ 6,879,288</b>	<b>\$ 1,213,902</b>	<b>\$ 197,305</b>

**CENTRAL SAVANNAH RIVER AREA REGIONAL DEVELOPMENT CENTER  
NOTES TO SCHEDULE OF STATE CONTRACTUAL ASSISTANCE  
June 30, 2005**

**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, 2005

**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, 2005, except for the \$33,322 of the \$39,955 due from Georgia Department of Community Affairs (DCA). These funds are being held by DCA pending receipt a deliverable under in accordance with the terms of the Center's contract.

The amounts reported as advances (\$137,053) were liquidated shortly after year end. All other reported amounts (\$60,252) remain due to the State of Georgia. See number 5 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 requested in FY 2004 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 expects the DHR OFS to recoup the overpayment from subsequent payments.

Even though these amounts have been reported in previous years the Georgia Department of Human Resources (DHR), Department of Audits (Audit) has not requested the DHR Office of Financial Services (OFS) to collect the amounts due. The Center has collected all amounts due from the sub-recipients.



**CENTRAL SAVANNAH RIVER AREA REGIONAL DEVELOPMENT CENTER  
NOTES TO SCHEDULE OF STATE CONTRACTUAL ASSISTANCE  
June 30, 2005**

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

The Center requested 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 expects the DHR OFS to recoup the overpayment from subsequent payments.

A schedule of the amounts follows:

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 2004 Title XIX Comm Care Program #427-93-45155. Amount requested in excess of funds actually earned.	24,783
FY 2005 Title XIX Comm Care Program #427-93-45577. Amount requested in excess of funds actually earned.	29,269
	<hr/> <b>\$ 60,252</b> <hr/>



## **MISSION OF THE CSRA REGIONAL DEVELOPMENT CENTER**

**The mission of the Central Savannah River Area Regional Development Center is to provide planning, management and information services to our members in a professional, ethical, cost effective and efficient manner; and to serve as a forum for addressing the needs of local government and its citizens' needs.**

Since 1962  
**CENTRAL SAVANNAH RIVER AREA  
REGIONAL DEVELOPMENT CENTER**



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**For information on the Area Agency on Aging (AAA), a division of the CSRA  
Regional Development Center call 706.210.2018 or toll free 1-888-922-4464. Your  
“one call connection” for finding resources that help senior citizens.**