

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, 2006



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

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

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, 2006, which collectively comprise the RDC's basic financial statements and have issued our report thereon dated October 27, 2006. We have also audited the Schedule of State Contractual Assistance (Schedule) of 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 *Governmental Auditing Standards*, issued by the Comptroller General of the United States. This Schedule is the responsibility of the 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 *Governmental 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 provide 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, 2006, 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 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 as required by the Official Code of Georgia Annotated, Section 50-8-35 for the year ended June 30, 2006, in conformity with accounting principles generally accepted in the United States.

This report is intended solely for the information and use of the RDC Board of Directors, management, others within the organization, the Georgia Department of Audits, and the Georgia Department of Community Affairs and is not intended to be and should not be used by anyone other than these specified parties.

Banks, Finley, White & Co.
October 27, 2006

**CENTRAL SAVANNAH RIVER AREA REGIONAL DEVELOPMENT CENTER
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
FOR THE PERIOD ENDED JUNE 30, 2006**

State Agency	Contract Description and Number	State Revenues	
		Recognized	Due to State
DCA	Georgia Dept. of Community Affairs - RDC Support FY 2006	\$ 149,863.00	\$ 42,063.25
DHR	Georgia Department of Human Resources - Coordinated Transportation Services #427-93-06060477-99	1,771,447.12	257,602.35
DHR	Georgia Department of Human Resources - Coordinated Transportation Services Advance #427-93-06060477-99	-	-
DNR	Georgia Dept. of Natural Resources - Historic Preservation Section	17,000.00	4,250.00
DNR	Georgia Dept. of Natural Resources - Total Maximum Daily Load Implementation Plans	1,250.00	-
DoAS	Georgia Dept. of Human Resources - Alzheimer Daycare & Respite Program #427-93-06060270-99	161,763.83	8,801.00
DoAS	Georgia Dept. of Human Resources - Community Based Services Program #427-93-06060270-99	1,040,647.00	139,121.19
DoAS	Georgia Dept. of Human Resources - FY 2000 LTCO Supplemental #427-93-01232	-	-
DoAS	Georgia Dept. of Human Resources - FY 2000 LTCO Supplemental #427-93-01232	-	-
DoAS	Georgia Dept. of Human Resources - FY 2005 Title XIX Comm. Care Program #427-93-45577	-	-
DoAS	Georgia Dept. of Human Resources - GA Caregivers' (Brookdale DC Model) #427-93-06060270-99	4,633.00	-
DoAS	Georgia Dept. of Human Resources - Health Care Financing Research, Demonstrations, and Evaluations - #427-93-06060270-00	75,000.00	6,250.00
DoAS	Georgia Dept. of Human Resources - LTCO Supplemental #427-93-06060270-99	68,632.00	5,083.00
DoAS	Georgia Dept. of Human Resources - Nutrition Incentive Program #427-93-06060270-99	131,694.00	5,521.00
DoAS	Georgia Dept. of Human Resources - SHIP (GA Cares) #427-93-06060270-99	60,439.90	5,354.00
			3,734.10

**CENTRAL SAVANNAH RIVER AREA REGIONAL DEVELOPMENT CENTER
 SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
 FOR THE PERIOD ENDED JUNE 30, 2006**

State Agency	Contract Description and Number	State Revenues	
		Recognized	Due to State
DoAS	Georgia Dept. of Human Resources - Title III B LTCO #427-93-06060270-99	77,393.00	10,163.03
DoAS	Georgia Dept. of Human Resources - Title III Part B #427-93-06060270-99	570,455.82	46,218.25
DoAS	Georgia Dept. of Human Resources - Title III Part B & C Admin. #427-93-06060270-99	141,243.00	42,755.00
DoAS	Georgia Dept. of Human Resources - Title III Part C #427-93-06060270-99	631,266.36	71,228.12
DoAS	Georgia Dept. of Human Resources - Title III Part D #427-93-06060270-99	37,934.45	23,388.35
DoAS	Georgia Dept. of Human Resources - Title III Part E #427-93-06060270-99	219,357.60	16,364.36
DoAS	Georgia Dept. of Human Resources - Title III Part E (Admin) #427-93-06060270-99	24,526.00	3,659.00
DoAS	Georgia Dept. of Human Resources - Title VII-2 LTCO Activity #427-93-06060270-99	17,399.28	1,437.50
DoAS	Georgia Dept. of Human Resources - Title VII-G Elder Abuse Prevention #427-93-06060270-99	6,655.22	734.82
DoAS	Georgia Dept. of Human Resources - Title XIX Comm. Care Program #427-93-06060270-99	1,856,122.36	129,724.00
DoAS	Georgia Dept. of Human Resources - Social Services Block Grant #427-93-06060270-99	29,142.00	15,865.00
DOT	Georgia Dept. of Transportation - GIS Services Agreement SPR0000700192 Project ID 484-32-00000	1,606.88	66.88
DOT	Georgia Dept. of Transportation - Planning STP-0006-00-011 Project ID 0006011	21,378.96	9,619.06
Totals		\$ 7,116,850.78	\$ 845,269.16
			\$161,654.21

**CENTRAL SAVANNAH RIVER AREA REGIONAL DEVELOPMENT CENTER
NOTES TO SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
June 30, 2006**

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, 2006.

The amount reported as advance (\$54,070.00 Due to State) was liquidated shortly after year end. All other reported amounts (\$107,584.21) 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 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 expects 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.



**CENTRAL SAVANNAH RIVER AREA REGIONAL DEVELOPMENT CENTER
NOTES TO SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
June 30, 2006**

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, Community Based Services, and SHIP (GA Cares) programs. 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 intends for 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.	\$ 6,200.00
FY 2005 Title XIX Community Care Program #427-93-45577. Amount requested in excess of funds actually earned.	29,268.47
FY 2006 Title XIX Community Care Program #427-93-06060270-99. Amount requested in excess of funds actually earned.	62,087.64
FY 2006 Community Based Services Program #427-93-06060270-99. Amount requested in excess of funds actually earned.	6,294.00
FY 2006 SHIP (GA Cares) #427-93-06060270-99. Amount requested in excess of funds actually earned.	3,734.10
Total- amount remaining to be recouped by Georgia Department of Human Resources	<u>\$ 107,584.21</u>



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