Coastal Regional Commission

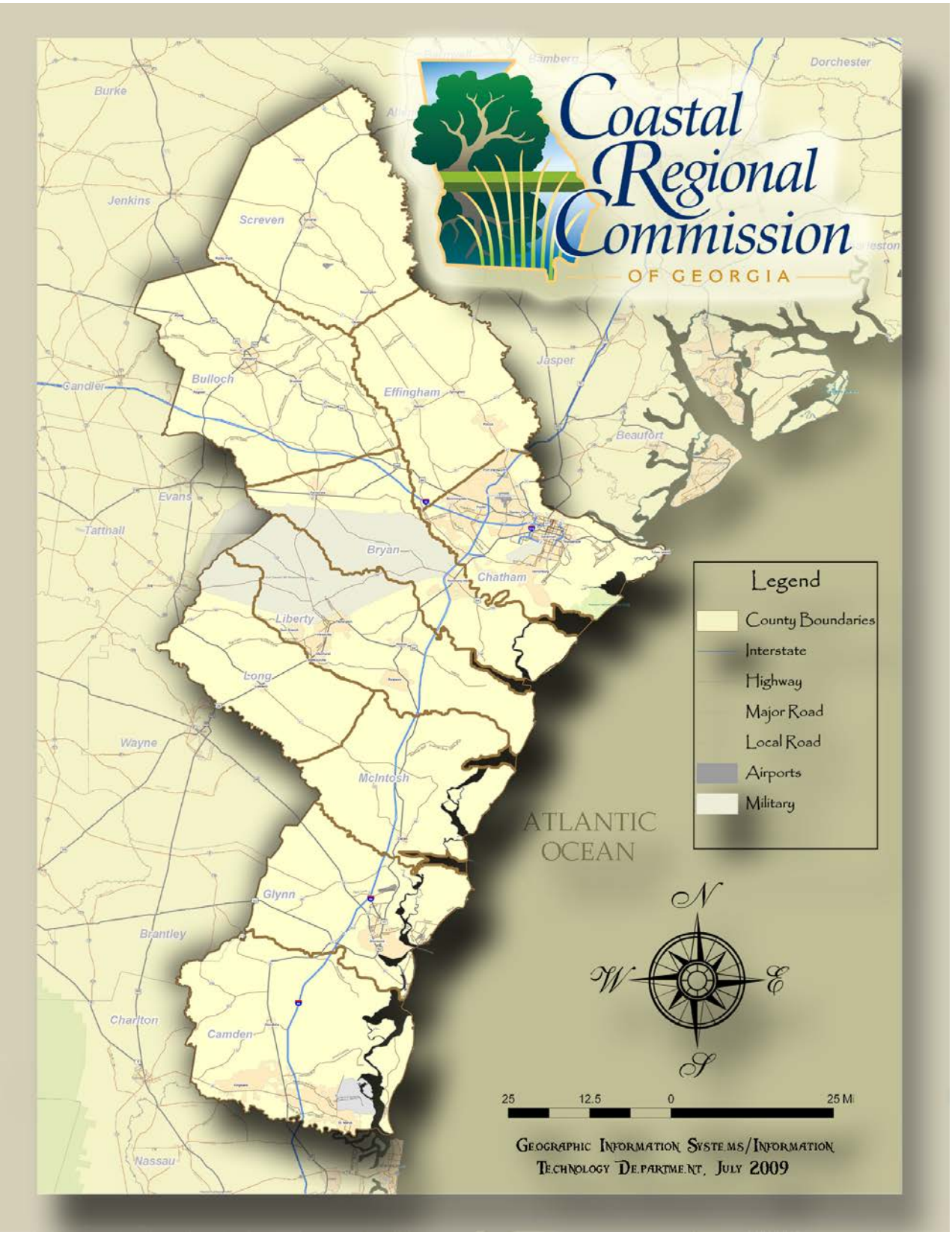
Darien, Georgia

Comprehensive Annual Financial Report

For the fiscal year ended June 30, 2017

Prepared by:

Lena Geiger, Finance Director


Coastal Regional Commission
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COASTAL REGIONAL COMMISSION
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2017

Table of Contents

INTRODUCTORY SECTION **PAGE**

Letter of Transmittal 2
GFOA Certificate of Achievement 7
Organizational Chart 8
List of Council Members 9

FINANCIAL SECTION

Report of Independent Auditors 12

Management's Discussion and Analysis 16

Basic Financial Statements:

Government-Wide Financial Statements:
Statement of Net Position 30
Statement of Activities 31

Fund Financial Statements:
Balance Sheet – Governmental Funds 34
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position 35
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds 36
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities 37
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual - General Fund and Major Special Revenue Funds 38
Statement of Net Position – Proprietary Funds 43
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds 44
Statement of Cash Flows – Proprietary Funds 45

Notes to the Financial Statements 48

Required Supplementary Information:

Schedule of Changes in the Net Pension Liability and Related Ratios 76
Schedule of Contributions 77
Notes to Required Supplemental Information 78

COASTAL REGIONAL COMMISSION
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2017

Table of Contents, continued

Supplemental Information: **PAGE**

Combining and Individual Fund Statements and Schedules:
Combining Balance Sheet – Non-major Governmental Funds 80
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances – Non-major Governmental Funds.....85
Individual Schedules of Revenues, Expenditures and Changes
In Fund Balance – Budget (GAAP Basis) and Actual:
Economic Development Administration 90
Economic Development Administration – Geographic Information Officer 91
Economic Development – Grant Assistance 92
Geographic Information Systems – Technical Assistance 93
Georgian Department of Community Affairs – Regional Planning 94
Georgia Department of Transportation – Planning Grant 95
Planning Technical Assistance 96
Georgia Department of Transportation – Section 5316 JARC.....97
Georgia Department of Transportation – Section 5317 New Freedom.....98
Georgia Department of Transportation – Veterans Transportation and
Community Living Initiative 99
Roslyn Carter Institute – REACH 100
Georgia Department of Human Services – CDSME /MIPPA.....101
Area Agency on Aging – Fundraising for Seniors 102
Care Transitions.....103
Georgia Department of Human Services – Tools for Life 104
Georgia Department of Human Services – Falls Prevention.....105
University of Colorado Denver – The Change Leaders for
a Healthy Community.....106
Georgia Department of Human Services – Sustainability Plan.....107
Georgia Criminal Justice Coordinating Council – End Abuse in Later Life.....108
Schedule to Compute Employee Benefit Cost Pool Rate.....109
Schedule to Compute Indirect Cost Rate.....110
Schedule of State Contractual Assistance.....111
Breakdown of Local Regional Appropriations.....113
Schedule of Salaries and Wages.....115
Reconciliation of Employees' Salaries.....116
Schedule of Travel.....117
Schedule of Vehicles 118
Summary Statement of Services.....121

COASTAL REGIONAL COMMISSION
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2017

Table of Contents, continued

Supplemental Information: **PAGE**

Schedule of Proposed Financial Settlement 122
Report of Independent Auditors on Schedule of Non-Public Funds of the Component Unit 124
Schedule of Non-Public Funds of the Component Unit 125
Notes to the Schedule of Non-Public Funds of the Component Unit 126

STATISTICAL SECTION (Unaudited)

Description of Statistical Section Schedules 128
Net Position by Component 129
Change in Net Position 130
Fund Balances – Governmental Funds 131
Changes in Fund Balances, Governmental Funds 132
Government-wide Expenses by Function 133
Government-wide Revenues 134
Schedule of Local Government Membership Dues 135
Miscellaneous Statistics 137

SINGLE AUDIT SECTION

Schedule of Expenditures of Federal Awards 144

Notes to Schedule of Expenditures of Federal Awards 148

Summary Schedule of Prior Audit Findings 150

Report of Independent Auditors on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 151

Report of Independent Auditors on Compliance for Each Major Program And on Internal Control over Compliance Required by the Uniform Guidance 153

Schedule of Findings and Questioned Costs 155

Coastal Regional Commission

OF GEORGIA

INTRODUCTORY SECTION

November 2, 2017

Reggie Loper, Chairman
Member Governments
Citizens of Coastal Georgia

We are pleased to submit the Comprehensive Annual Financial Report of the Coastal Regional Commission (CRC) for the fiscal year ended June 30, 2017. The purpose of this report is to provide the Council, management, staff, the public and other interested parties with detailed information reflecting the CRC's financial condition. This report also satisfies state law to publish a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

This report consists of management's representations concerning the finances of the Coastal Regional Commission. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in the report. To provide a reasonable basis for making these representations, management of the Coastal Regional Commission has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Coastal Regional Commission's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Coastal Regional Commission's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete in all material respects.

The Coastal Regional Commission's financial statements have been audited by McNair, McLemore, Middlebrooks & Co., LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Coastal Regional Commission for the fiscal year ended June 30, 2017, are free of material misstatements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the Coastal Regional Commission's financial statements for the fiscal year ended June 30, 2017, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the Coastal Regional Commission was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the Single Audit section of this report.

GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of

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Citizens of Coastal Georgia

transmittal is designed to complement MD&A and should be read in conjunction with it. The Coastal Regional Commission's MD&A can be found immediately following the report of the independent auditor.

Profile of the Government

The Coastal Regional Commission, effective July 1, 2010, succeeds the Coastal Georgia Regional Development Center (CGRDC), which was established through the enactment of the Georgia State Planning Act of 1989. The CGRDC succeeded the Coastal Area Planning and Development Commission established in 1965. The Official Code of Georgia Annotated (OCGA) Section 50-8-31 et al., is the basis of the Coastal Regional Commission's existence. Membership in the Commission consists of each municipality and county in Region 12 of the state of Georgia. The territorial boundaries for Region 12 are as follows: Bryan, Bulloch, Camden, Chatham, Effingham, Glynn, Liberty, Long, McIntosh, and Screven counties.

There are thirty-nine (39) members on the Council that establish policy and direction for the Commission and perform such other functions as may be provided or authorized by law. The Council consists of the Chairman of each county commission in the region, the Mayor from the largest municipality (population) in each county in the region, two (2) non-public residents of the region and one (1) member of a school board or superintendent of schools appointed by the Governor, one (1) non-public member appointed by the Lieutenant Governor, one (1) non-public member appointed by the Speaker of the House of Representatives. In order to meet the requirements of various federal agencies that require non-public participation, there is one (1) non-public representative per county. Chatham County will have two additional non-public appointments, Glynn County will have one additional non-public appointment, and Liberty County will have one additional non-public appointment. The Council may elect ex-officio members to serve. Such ex-officio members shall not hold office nor vote on affairs of the Commission. Ex-officio members shall be persons who have valuable input into the programs of the Commission, e.g., Senators, members of congress, state legislators, advisory council chairpersons, environmental organizations, military, and other leading citizens.

The Council appoints an Executive Director, who is the chief administrative officer of the Commission. The Executive Director is responsible to the Council for the administration of the Commission's affairs and for implementing policy directives of the Council.

The Coastal Regional Commission is an organization constituted to serve its members and shall be member driven. The purpose of the Commission is to create, promote, and foster the orderly growth, economic prosperity, and continuing development of the industrial, civic, commercial, educational, natural, and human resources of the Region and member communities. The Commission functions as the regional planning entity for land use, economic development, environmental, transportation, historic preservation planning, coordinated transportation, and services for the elderly, persons with disabilities, and their caregivers.

Local Economy

Coastal Georgia remains poised as an attractive area for the growth of jobs and investment. The full complement of resources such as leadership, industrial infrastructure, strategic industry focus, strong existing industry presence, international outreach, tourism and film continue to generate interest and opportunities for residents of the Coastal Georgia area.

Coastal Georgia's logistics and transportation network is one of its most formidable assets, undergirding all industry in the state by enabling companies to quickly and seamlessly reach domestic and international markets through interconnected airports, seaports, rail and roads. Companies in the state can reach 80 percent of the U.S.

Reggie Loper, Chairman
Member Governments
Citizens of Coastal Georgia

market within a two-day truck haul or a two-hour flight. Foreign trade zones in Savannah and Brunswick allows firms to delay, reduce, and even eliminate certain U.S. customs duties on imported items.

The Georgia Ports Authority continues to be among the strongest ports in the country. Georgia ports are positioned for unprecedented growth with the upcoming completion of the Panama Canal expansion. Port-related distribution is a major economic generator for the area. The Georgia's port system also continues to employ many Coastal Georgians and remains among the main reasons that companies look to Georgia's coast for location of new business opportunities.

The University System of Georgia campuses in the region continue to act as economic engines. Leveraging Georgia's coastal resources helped make the area attractive to business development professionals as major corporations considered new operational opportunities. The availability of more than 15 industrial parks offers flexibility of location and continued access to national and international customer and supplier audiences. That, coupled with convenient access to the pipeline of talented graduates and research expertise from local Georgia Universities and Colleges gives Coastal Georgia a competitive advantage in the global marketplace.

The passage of the Georgia Entertainment Investment Act in May 2008 has made the state, including Coastal Georgia, a top destination for film and TV production. The Act has helped catapult the state into the ranks of the top five entertainment production locations in the U.S., and Georgia now ranks number one for entertainment activity among the southeastern states. Georgia's ability to provide a variety of astounding locations, a highly-skilled workforce, significant infrastructure and cutting-edge tax incentives makes Georgia an extremely desirable place to film.

Tourism is yet another resource that proves to be very important in the promotion of Georgia's Coast. Treasures such as historic forts King George, Pulaski, and McAllister, state parks, waterfronts and islands, historic Downtown Savannah, various film and motion picture sites throughout the region continued to make Coastal Georgia an attractive and inexpensive destination for tourists.

As in previous years, the installations of Fort Stewart/Hunter Army Airfield (HAAF), Kings Bay Naval Submarine Base, Townsend Bombing Range and the Federal Law Enforcement Training Center (FLETC), contribute substantially to the region's economic health. These installations serve as catalysts for a wide variety of indirect businesses and industries — improving the overall economic diversification of the region.

While respecting the natural resources of Georgia's Coast, the region has managed to continue to provide job opportunities and quality of life for many families. Even though the unemployment rates for the region are still slightly higher than the rates prior to the recession, other activity such as the existing industry focus, the expansion of companies, infrastructure development, and continued development of international relationships during fiscal 2017 make Coastal Georgia poised to continue to attract an extraordinary workforce, job opportunities and investment in the future.

Long Range Financial Forecast

The availability of Federal and State funding to support the activities undertaken by the CRC directly affects its financial position. The current state of the national and local economy remains a major concern. With 83% of our funding coming from federal and state resources, we always remain cautious. But, with the economy showing signs of recovery from the recession, we are strategically looking forward.

Reggie Loper, Chairman
Member Governments
Citizens of Coastal Georgia

The Council remains committed to increasing the general fund balance, due to past deficits in the Rural Public Transit program. It is the goal of the Council to have approximately two months of annual expenditures in reserve. Due primarily to an increase in membership dues approved by the Council in 2015, the CRC was able to make progress toward achieving this goal.

We are continuously looking for additional grant opportunities to provide services that are needed by our communities. The CRC's continued success is dependent upon its ability to provide services in a wide variety of programmatic areas to meet the needs of its members. Going forward, we will continue to engage with our citizens, partner with our stakeholders, and strategically invest in efforts to strengthen our community.

Major Initiatives

- ***Area Agency On Aging Services***

  New Software Technology

  During fiscal year 2017, the Georgia Department of Human Services Division of Aging Services implemented a new database system to manage client data. The new system, Harmony Framework, replaces the Aging Information Management System (AIMS). Area Agency On Aging (AAA) staff participated in numerous trainings and data validation exercises to ensure the integrity of the data entered and maintained in the system. With the new database, comes new policy regarding waitlist management. Two waitlists are now maintained in the database: *Tier 1* – to indicate individuals waiting for any variety of home and community-based services that are likely to receive service within one year of calling the AAA; and *Tier 2* – to indicate individuals who will probably not receive services within one year.

- ***Transportation Services***

  Vehicle Replacements

  The best news within the transit program this past year was the final receipt of the 32 new buses from FY16 and FY17. The CRC will see significant cost savings from the reduced maintenance expenses incurred this past year. Conversion of the security cameras from the old buses to the new is currently in process as well as getting each bus wrapped with the CRC information.

  The CRC submitted an application to the United States Department of Agriculture – Rural Development Administration for funds to retrofit and upgrade the HVAC system at the Darien facility. These improvements will allow CRC and transit program to potentially expand call center operations with the installation of equipment and to create individual temperature zones and reduce the overall energy operating cost.

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Member Governments
Citizens of Coastal Georgia

- ***Planning & Government Services***

  Coastal Georgia Greenway

  The Georgia General Assembly passed legislation to provide funding for the Coastal Georgia Greenway project during fiscal year 2017. The centerpiece of the Coastal Georgia Greenway is a continuous trail connecting South Carolina to Florida along various north-south routes including the U.S. Highway 17 corridor, abandoned rail corridors, and historic canal corridors. The outcome is to create a series of trails suitable for bicyclists, joggers, and other non-motorized users. The CRC invited counties and cities to apply for funding to assist in implementing the trail construction. The projects in 2017 include: the Chatham County/Canebrake Road project; St. Marys Tabby Trail project; Brunswick's Liberty Ship Connector project; Ft. King George Dr., to Blue-N-Hall project; the Jekyll Island Hopper Trail; and the Marsh Hen Trail on Tybee Island.

Awards and Acknowledgments

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the CRC for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2016. In order to be awarded a Certificate of Achievement, the CRC had to publish an easily readable and efficiently organized CAFR that satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report could not have been possible without the efficient and dedicated services of the entire staff of the Finance Department, Department Directors and the Administrative Department. We would like to express our appreciation to all members of the departments who assisted and contributed to the preparation of this report.

Credit must also be given to the Chairman and the governing council for their unfailing support for maintaining the highest standards of professionalism in the management of the Coastal Regional Commission's finances.

Respectfully submitted,

Allen Burns
Executive Director

Lena Geiger
Finance Director

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

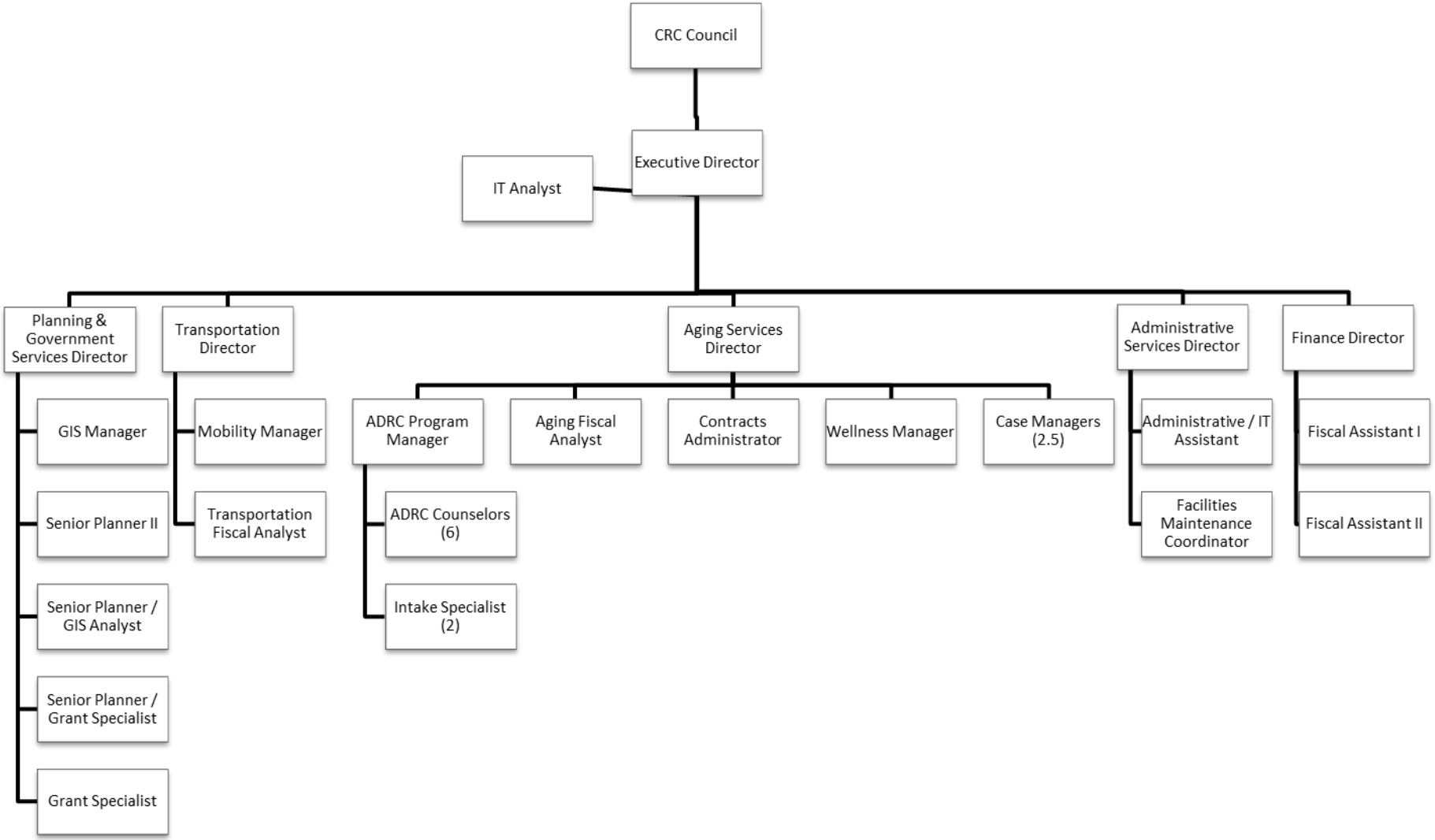
Presented to

Coastal Regional Commission
Georgia

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2016

Coastal Regional Commission Organizational Chart



Coastal Regional Commission
Council Members
For the Fiscal Year Ended June 30, 2017

BRYAN COUNTY
Chairman Carter Infinger
Bryan Co. Commission

Mayor Harold Fowler
City of Richmond Hill

Sean Register
Non-Public

BULLOCH COUNTY
Walter Gibson
Bulloch Co. Commission

Mayor Jan Moore
City of Statesboro

Allen Amason
Non-Public

CAMDEN COUNTY
Chairman Jimmy Starline
Camden Co. Commission

Mayor John Morrissey
City of St. Marys

Craig Root
Non-Public

CHATHAM COUNTY
Chairman Al Scott
Chatham Co. Commission

Alderman Julian Miller
City of Savannah

Chris Blaine
Non-Public

Phil Phillips
Non-Public

Vacant
Non-Public

EFFINGHAM COUNTY
Reggie Loper
Effingham Co.Commission

Mayor Ken Lee
City of Rincon

Herb Jones
Non-Public

GLYNN COUNTY
Chairman Bill Brunson
Glynn Co. Commission

Julie Martin
City of Brunswick

David Boland
Non-Public

Shaw McVeigh
Non-Public

LIBERTY COUNTY
Chairman Donald Lovette
Liberty Co. Commission

Mayor Allen Brown
City of Hinesville

Charles Frasier
Non-Public

Graylan Quarterman
Non-Public

LONG COUNTY
Chairman Mike Riddle
Long Co. Commission

Mary Hamiliton
City of Ludowici

Ray Howard
Non-Public

MCINTOSH COUNTY
Commissioner David Stevens
McIntosh Co. Commission

Mayor Hugh Hodge
City of Darien

Jordy Evans
Non-Public

Coastal Regional Commission
Council Members
For the Fiscal Year Ended June 30, 2017

SCREVEN COUNTY	**APPOINTMENTS**	**EX-OFFICIO**
Rosa Romeo Screven Co. Commission	Tom Ratcliffe State – Non-Public	Ron Elliot Fort Stewart
Mayor Preston Dees City of Sylvania	Dan Coty State – Non-Public	Dorothy Glisson Screven County
Rick Freeman Non-Public	Chap Bennett State – Non-Public	
	Jason Coley State – Non-Public	
	Vacant State – Non-Public	

FINANCIAL SECTION

MCNAIR, MCLEMORE, MIDDLEBROOKS & CO., LLC
CERTIFIED PUBLIC ACCOUNTANTS
389 Mulberry Street • Post Office Box One • Macon, GA 31202
Telephone (478) 746-6277 • Facsimile (478) 743-6858
mmmcpa.com

REPORT OF INDEPENDENT AUDITORS

The Council
Coastal Regional Commission
Darien, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information **Coastal Regional Commission** (the Commission) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents. We did not audit the financial statements of Coastal Area District Development Authority, Inc. (CADDA), which is both a major fund and 100 percent of the assets, net position, and revenues of the component unit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the CADDA, which represents 100 percent of the assets, net position, and revenues of the component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for CADDA, is based solely on the report of the other auditors. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Commission's preparation and fair presentation of the financial statements 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 Commission'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 financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Coastal Regional Commission, as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund and the major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 17 through 25, the schedule of changes in net pension liability and related ratios on page 80, the schedule of contributions on page 81, and the notes to the required supplementary information on page 82 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Coastal Regional Commission's basic financial statements. The introductory section, supplemental schedules, and the statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplemental schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and the statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 2, 2017 on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Coastal Regional Commission's internal control over financial reporting and compliance.

McNair, McLemore, Middlebrooks & Co., LLC

McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

Macon, Georgia

November 2, 2017

MANAGEMENT'S DISCUSSION & ANALYSIS

Management's Discussion and Analysis

As management of the Coastal Regional Commission (CRC), we offer readers of the CRC's financial statements this narrative overview and analysis of the financial activities of the CRC for the fiscal year ended June 30, 2017. We encourage readers to consider the information presented here in conjunction with the additional information that we have furnished in our Letter of Transmittal, which can be found on page 2 of this report. The Letter of Transmittal and Management's Discussion and Analysis are intended to be read in conjunction with the CRC's Basic Financial Statements, which begin on page 30, the Fund Financial Statements, which begin on page 34 and the Notes to Financial Statements, which begin on page 48.

Financial Highlights

As of the close of fiscal year ending June 30, 2017:

- The total assets and deferred outflows of resources of the CRC were $6,044,678. Of this amount, $2,153,483 is invested in capital assets, net of accumulated depreciation.
- The total liabilities and deferred inflows of resources for the CRC were $4,186,841 of which $2,044,783 were long-term liabilities and $231,507 were deferred inflows of resources.
- The total net position was $1,857,837. Of this amount, $783,096 is investment in capital assets, net of accumulated depreciation and related debt and $1,074,742 is unrestricted and may be used to meet the CRC's ongoing obligations.
- Total program revenues, provided primarily through federal and state grants, were $10,938,405.
- The total general revenues were $982,529 (primarily local government dues), all of which were contributed to the program revenue provided by federal and state grants to fund total expenses.
- Total combined revenues for governmental activities were $11,920,934.
- Total expenses were $11,618,422 all of which are classified as governmental activities. Of this amount, $5,696,914 was for Aging Services, $4,811,818 was for Transportation Services, $288,221 was for Economic Development Services, $689,719 was for Planning & Government Services and $131,750 was General Government and Interest expenses.
- The General Fund resources available for appropriation were $29,103 lower than budgeted; expenditures were $1,572 higher than budgeted (see "General Fund Budgetary Highlights").
- The CRC's governmental funds reported combined ending fund balances of $1,263,308, an increase of $70,469 in comparison with the prior year. Approximately 81 % of this amount, $1,026,011, is available for spending at the discretion of the governing council.
- The General Fund fund balance increased $92,009 (8%) to $1,212,517 from $1,120,508 during fiscal year 2017. This compares with an increase of $252,746 for the prior year.
- The total transfers out of the General Fund to Special Revenue Funds were $735,378, which was $38,668 higher than budgeted.
- The CRC's total net position increased by $302,511 (19%) in comparison to the prior year's decrease of $540,749 (26%).
- The ending net position of the CRC as of June 30, 2017 was $1,857,837.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the CRC's Basic Financial Statements. The Basic Financial Statements comprise three components: 1) Government-wide Financial Statements, 2) Fund Financial Statements, and 3) Notes to the Financial Statements. This report also contains supplemental information in addition to the Basic Financial Statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the CRC's finances, in a manner similar to a private-sector business. These statements provide information about the activities of the CRC as a whole and present a longer-term view of the CRC's finances.

The *statement of net position* (on page 30) presents information on all of the CRC's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the CRC is improving or deteriorating.

The *statement of activities* (on page 31) presents information showing how the CRC's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned, but unused paid time off).

Statement No. 34 of the Governmental Accounting Standards Board prescribes that activities be classified in two general categories: "governmental" and "business-type". Most of the CRC's basic services, including the administration of direct federal grants, state administered grants and contracts and local contracts and programs qualify as *governmental activities* and are so classified in the *statement of net position* and the *statement of activities*. Local (member) government dues and federal and state grants finance most of these activities.

The *government-wide financial statements* include not only the CRC itself, but also a legally separate entity – the Coastal Area District Development Authority, Inc. (CADDA) as a *discretely presented component unit* in the Basic Financial Statements. Although legally separate, this *component unit* is important because the CRC maintains control by means of appointments/approval to the governing boards of this organization and is required by the state to report it as a component unit. Financial information for this *component unit* is reported separately from the financial information presented for the primary government itself. The Notes to the Financial Statements provide information regarding CADDA beginning on page 66.

Fund financial statements. The governmental fund financial statements begin on page 34. For governmental activities, these statements tell how services were financed in the short term as well as what remains for future spending. Fund financial statements also report the CRC's operations in more detail than the government-wide statements by providing information about the CRC's most significant funds.

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The CRC uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The CRC reports two kinds of funds – governmental and proprietary.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, government fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Most of the CRC's basic services are reported in governmental funds. The governmental fund statements provide a detailed short-term view of the CRC's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the CRC's programs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, the reader may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*. Reconciliations are on pages 35 and 37, respectively.

The Council adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Proprietary funds. *Internal service funds* are an accounting device used under the provisions of the United States Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, to accumulate and allocate costs internally among the CRC's various functions. The CRC uses internal service funds to account for fringe benefits, compensated absences and indirect costs. The activities maintained in the internal service fund are qualified "business-type" activities. However, in our case, the internal service fund asset and liability balances that are not eliminated in the statement of activities are reported in the governmental activities column. Although internal service funds are reported as proprietary funds, their activities (financing of goods and services for other funds of the CRC) are usually more governmental than business-type in nature.

The proprietary fund statements begin on page 43. The internal service fund balances included in the governmental activities are reported on pages 43-45. The CRC does not have any other business-type activities.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 48-74 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplemental information* concerning the CRC's progress in funding its obligation to provide pension benefits to its employees. Required supplemental information can be found on pages 76-78 of this report.

Combining and individual fund statements and schedules are presented immediately following the required supplemental information on pensions. Combining and individual fund statements and schedules can be found beginning on page 80 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The assets of the CRC exceeded its liabilities at the close of the fiscal year, June 30, 2017, by $1,857,837.

Our analysis, on the following pages, focuses on the net position (Table 1) and changes in net position (Table 2) of the CRC's governmental activities.

Table 1
COASTAL REGIONAL COMMISSION
Net Position
(000's omitted)

	Governmental Activities		Total Primary Government	
	2017	2016	2017	2016
Assets				
Current assets	$ 3,565	$ 3,042	$ 3,565	$ 3,042
Capital assets, net	2,154	2,115	2,154	2,115
Total assets	**5,719**	**5,157**	**5,719**	**5,157**
Deferred Outflows of Resources				
Pension amounts	326	198	326	198
Total Deferred Outflows of Resources	**326**	**198**	**326**	**198**
Liabilities				
Current liabilities	1,911	1,449	1,911	1,449
Long-term liabilities	2,045	2,161	2,045	2,161
Total liabilities	**3,955**	**3,609**	**3,955**	**3,609**
Deferred Inflows of Resources				
Deferred revenues	62	17	62	17
Pension amounts	170	173	170	173
Total deferred inflows of resources	**232**	**190**	**170**	**173**
Net Position				
Net investment in capital assets	783	646	783	646
Unrestricted	1,075	909	1,075	909
Total net position	**$ 1,858**	**$ 1,555**	**$ 1,858**	**$ 1,555**

Net position. The CRC's total net position (governmental activities) was $1,857,837 as of June 30, 2017. Unrestricted net position—the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements was $1,074,742 at the end of this fiscal year.

A significant portion of the CRC's net position (approximately 42%) reflects its investment in capital assets such as land, buildings, equipment and vehicles less any debt used to acquire those assets that remains outstanding. The CRC uses these capital assets to provide services to its member governments; therefore, these assets are not available for future spending. In accordance with generally accepted accounting principles, CRC's investment in capital assets is reported net of related debt. The resources needed to repay any debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Table 2
COASTAL REGIONAL COMMISSION
Changes in Net Position
(000's omitted)

	Governmental Activities		Total Primary Government	
	2017	2016	2017	2016
Revenues				
Program revenues:				
Charges for services	$ 785	$ 663	$ 785	$ 663
Operating grants	9,590	9,728	9,590	9,728
Capital grants	563	-	563	-
General revenues:				
Local government dues	851	851	851	851
Investment income, net	1	1	1	1
Miscellaneous	130	212	130	212
Total general and program revenues	**$ 11,921**	**$ 11,455**	**$ 11,921**	**$ 11,455**
Program Expense				
General government	$ 56	$ 899	$ 56	$ 899
Aging services	5,697	5,725	5,697	5,725
Regional transportation services	4,812	4,260	4,812	4,260
Planning & government services	690	673	690	673
Economic development services	288	357	288	357
Interest	76	81	76	81
Total program expenses	**$ 11,618**	**$ 11,996**	**$ 11,618**	**$ 11,996**
Change in net position (deficit)	**$ 303**	**$ (541)**	**$ 303**	**$ (541)**
Net Position - Beginning	**$ 1,555**	**$ 2,096**	**$ 1,555**	**$ 2,096**
Net Position - Ending	**$ 1,858**	**$ 1,555**	**$ 1,858**	**$ 1,555**

Change in net position. The CRC's combined net position increased $302,511 from a year ago - from $1,555,326 to $1,857,837. This increase is attributable to the acquisition of capital assets. The CRC by-laws require maintaining the unassigned fund balance not less than five percent (5%) of the total budgeted gross revenues for that fiscal year (including operating as well as pass-through funds). The unassigned fund balance as of June 30, 2017 was 8.7% of the total budgeted revenues for fiscal year 2017.

Approximately 85% of the CRC's total revenue was provided by operating and capital grants and the remaining 15% by a combination of local government dues and other revenues in fiscal year 2017, compared to 85% and 15%, respectively, for fiscal year 2016.

The major revenue reported in the General Fund is received from local governmental units within the CRC's region. Georgia law empowers the Council to establish dues for member governments using population data

provided by the Georgia Department of Community Affairs. The current dues structure was increased by the Council, effective April 1, 2015, at a rate of $1.30 per capita, per year, in order to increase the unassigned fund balance. The total amounts assessed to the member local governments for the years ended June 30, 2017 and 2016 were $851,253 and $851,253, respectively.

The CRC's major expenses, at 91% of the combined total for fiscal 2017, are in the area of state administered programs. This compares to 85% in fiscal 2016. These programs are funded by grants and contracts that are awarded to the CRC by agencies of the state of Georgia. These grants and contracts may include federal funds which are being passed-through the state to the CRC. The CRC also receives funding directly from federal agencies and, additionally, may contract with its member governments. These program expenses as a percentage of total program expenses for fiscal 2017 and 2016 were as follows:

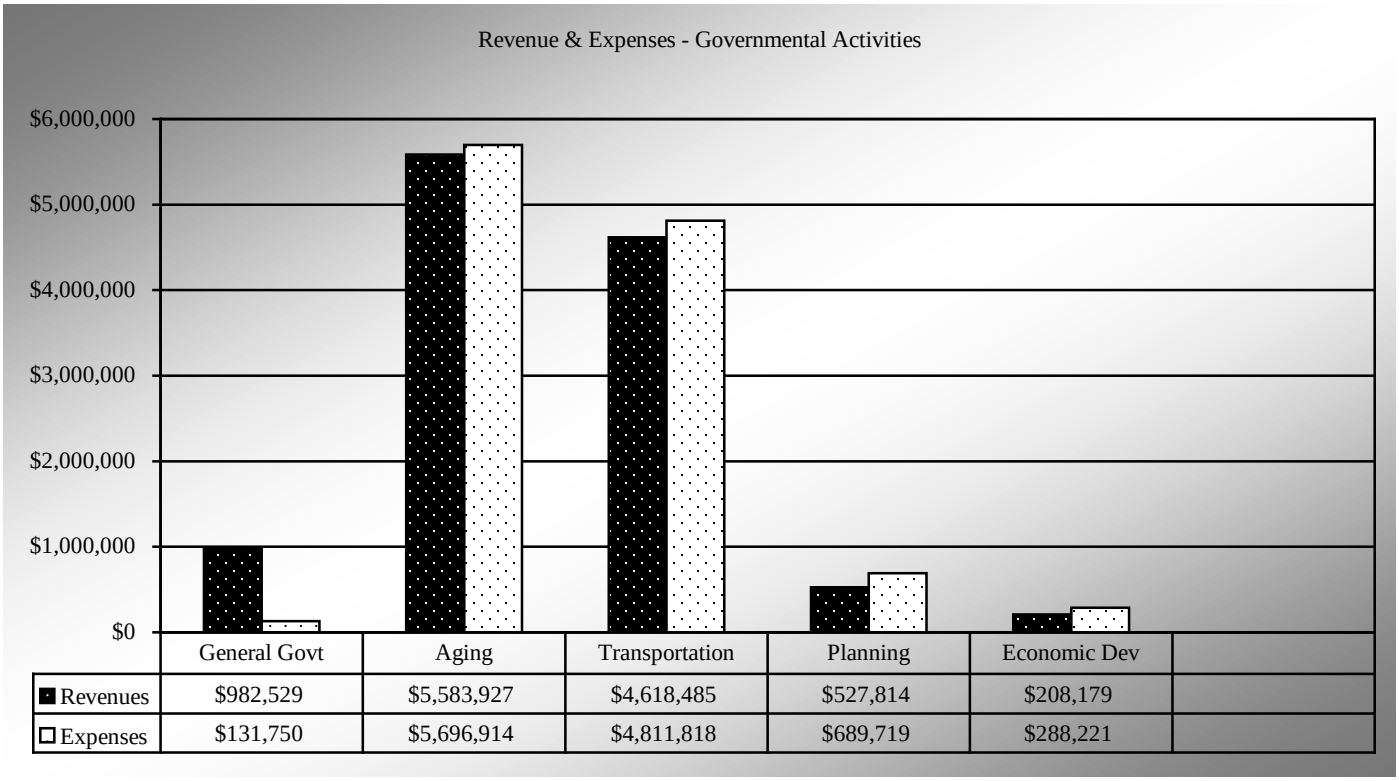
	2017	2016
State Administered	91%	85%
General Government/Local	1%	8%
Direct Federal Programs	1%	1%
Local Programs	7%	6%
TOTAL	100%	100%

Program expenses by function, as a percentage of total program expenses for fiscal 2017 and 2016 were as follows:

	2017	2016
General Government/Local	1%	8%
Aging Services	49%	47%
Transportation Services	37%	32%
Planning & Government Services	4%	5%
Economic Development Services	2%	2%
Local Programs	7%	6%
TOTAL	100%	100%

Depreciation expense of $523,601 and $728,441 was charged to governmental activities for fiscal years ended June 30, 2017 and 2016, respectively.

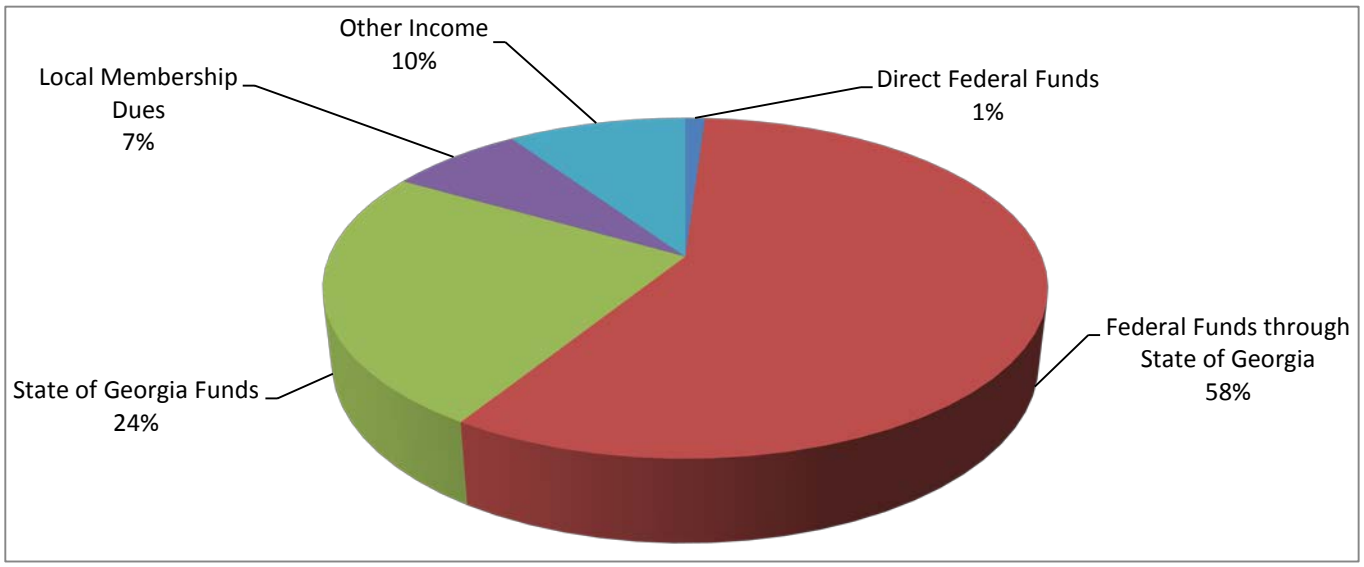
The following chart displays program revenues and expenses by function for governmental activities:



	General Govt	Aging	Transportation	Planning	Economic Dev
Revenues	$982,529	$5,583,927	$4,618,485	$527,814	$208,179
Expenses	$131,750	$5,696,914	$4,811,818	$689,719	$288,221

The following chart displays revenues by source for governmental activities:

Revenues by Source – Governmental Activities



Financial Analysis of the CRC's Funds

As noted earlier, the CRC uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The objective of the CRC's governmental funds is to provide information on near-term activity and balances of spendable resources. Such information is useful in assessing the CRC's financial requirements. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The fund balance at the close of the fiscal year should be large enough to provide adequate financial resources to cover general government operations for the next fiscal year.

The CRC ended fiscal year 2017 with a balance of $1,263,308 in its governmental funds, $1,026,011 of which was unassigned and available for spending at the discretion of the Council. The remaining fund balance of $186,507 was reported as nonspendable and $50,790 was assigned for projects that continue into fiscal year 2018.

Major Funds:

General Fund. The General Fund is the operating fund of the CRC. At the end of the current fiscal year, the fund balance was $1,212,518 of which $1,026,011 was unassigned and available for spending in the coming year at the discretion of the Council. As a measure of liquidity, it may be useful to compare the unassigned fund balance to total expenditures for the General Fund and transfers out to other funds. This amount was $910,816 for the fiscal year ended June 30, 2017. The unassigned General Fund balance represents 113% of that total for 2017 and could, therefore, fund approximately 100% of one year's normal budgeted appropriations.

The fund balance in the General Fund increased by 92,009 (8%) during fiscal year 2017. The majority of this increase is attributable to an increase in membership dues approved by the governing Council, specifically to increase the general reserve. Additional information about the General Fund can be found on pages 34-38.

The Special Revenue Fund. The Special Revenue Funds of the CRC accounts for the proceeds of specific revenue sources that are legally restricted for specified purposes. This includes all grants and contracts received by the CRC. The CRC uses cost centers and sub-accounts identified as elements in its accounting system to account for each grant or contract in the Special Revenue Fund. At the end of the current fiscal year, the fund balance for Other Governmental Funds in the Special Revenue fund was $50,791, a decrease of $21,540 (30%) during fiscal year 2017. This decrease is attributable to funds that were assigned from the prior year. The remaining fund balance is assigned for projects that continue into fiscal year 2018. Additional information on the Special Revenue Fund can be found on page 34-42.

Proprietary Funds. The CRC does not report any major enterprise funds. The only proprietary fund type used by the CRC is an internal service fund. This fund accounts for employee benefits and indirect costs in accordance with its cost allocation plan. These costs are pooled and billed to the grants and contracts accounted for in the Special Revenue Fund. These reimbursements from the Special Revenue Fund are recognized as revenue in the internal service fund as cost recoveries. More detailed information about the CRC's proprietary funds can be found beginning on pages 43-45.

General Fund Budgetary Highlights

The legal level of control (the level at which expenditures may not legally exceed appropriations) is at the agency-wide functional expense level. The Council amends budgets throughout the fiscal year, as required. Variations between the original and final budget amounts were a result of changes in funding from grantor agencies and projected usage of total funding.

The CRC's original budget for the General Fund projected an excess in revenues over expenditures of $221,142. The amended budget anticipated an excess in revenues over expenditures of $161,352. The actual was an excess in revenues over expenditures of $92,009. Actual revenues were $29,103 lower than the amended budget, and actual expenditures were $1,572 higher than the amended budget.

Capital Asset and Debt Administration

Capital Assets. The CRC's investment in capital assets for its governmental activities as of June 30, 2017 amounts to $2,153,483, net of accumulated depreciation of $4,589,424. The comparable balances for June 30, 2016 were $2,114,799 and $4,225,775, respectively. This investment in capital assets includes land, buildings and building improvements, equipment, and vehicles.

The CRC does not own any infrastructure assets such as roads, bridges, curbs, gutters, storm drains, and so forth.

The CRC acquired new capital assets of $690,149, and disposed old capital assets of $287,817 during fiscal year 2017. This net increase in capital assets was offset by depreciation expense for the period of $523,601. Additional information on Capital Assets can be found in Note 3 of the Notes to Financial Statements, beginning on page 56.

Long-Term Debt. On September 1, 2012, the CRC entered into a capital lease agreement with the McIntosh County Industrial Development Authority for the lease of the new CRC headquarters. The total amount of the capital lease with the Authority was $1,800,000. The financing period is 15 years, with a balloon payment due in 7 years. Additional information on Capital Leases can be found in Note 5 of the Notes to Financial Statements, beginning on page 58.

Economic Factors and Next Year's Budgets and Rates

The Council annually adopts a balanced budget, sets the dues to provide general revenues to cover the costs of all CRC programs that are not covered by specific program revenues (grants and contracts), maintains an adequate unassigned General Fund balance, and adopts such financial policies as deemed necessary to enhance their ability to maintain a safe and sound financial structure for the CRC.

The CRC's Council considered many factors when setting the fiscal year 2017 budget, including, but not limited to, dues from member governments and grants and contracts anticipated to administer its programs. The sustainability of the transportation program is a major concern and priority for the Commission. The Commission is focused on efficiencies, system safety, reliability and enhanced customer service. It is critical that the Commission strive to restore and maintain a balanced, comprehensive regional transit system to be competitive for economic development, housing, employment and overall quality of life.

It is the desire of the Council to provide the highest level of service at the most economical cost to its member governments. The CRC actively participates in regional planning with state and federal agencies, and counties and municipalities within the CRC to maximize services to the region's citizens and to provide those services as economically reasonable as possible.

Request for Information

This financial report is designed to provide the Council, the member governments, the region's citizens, and federal and state agencies with a general overview of the CRC's finances and to demonstrate the CRC's accountability for the money it receives. Questions concerning any of the information provided in this report or

requests for additional financial information should be addressed to the Office of the Finance Director, 1181 Coastal Drive SW, Darien, GA 31320.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Coastal Regional Commission

Statement of Net Position
June 30, 2017

	Primary Government		
	Governmental - Type Activities	Total	Component Unit
ASSETS			
Cash and Cash equivalents	$ 333,223	$ 333,223	$ 3,207,388
Receivables, net	2,585,689	2,585,689	10,281,588
Note Receivables, net	460,000	460,000	-
Prepaid items	186,507	186,507	-
Capital assets, net of depreciation	2,153,481	2,153,481	36,464
Land	2	2	-
Other assets	-	-	319,005
Total Assets	5,718,902	5,718,902	13,844,445
DEFERRED OUTFLOWS OF RESOURCES			
Pensions amounts	325,777	325,777	-
Total Deferred Outflows of Resources	325,777	325,777	-
Total Assets and Deferred Outflows of Resources	6,044,678	6,044,678	13,844,445
LIABILITIES			
Accounts payable	1,780,611	1,780,611	50,862
Noncurrent liabilities:			
Due within one year	129,940	129,940	64,927
Due in more than one year	2,044,783	2,044,783	616,138
Total Liabilities	3,955,334	3,955,334	731,927
DEFERRED INFLOWS OF RESOURCES			
Deferred Revenue	61,500	61,500	-
Pensions amounts	170,007	170,007	-
Total Deferred Inflows of Resources	231,507	231,507	-
Total Liabilities and Deferred Inflows of Resources	4,186,841	4,186,841	731,927
NET POSITION			
Net Investment in Capital Assets	783,096	783,096	36,464
Restricted			
Revolving Loan Fund	-	-	11,868,917
Intermediary Relending Program	-	-	386,831
Internal Service Fund	-	-	183,536
Unrestricted	1,074,742	1,074,742	636,770
Total Net Position	$ 1,857,837	$ 1,857,837	$ 13,112,518

The accompanying notes are an integral part of these financial statements.

COASTAL REGIONAL COMMISSION

Statement of Activities
Fiscal Year Ended June 30, 2017

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Component Unit
Primary government:						
Governmental activities:						
General government	$ 55,934	$ -	$ -	$ -	$ (55,934)	$ -
Aging Services	5,696,914	22,150	5,561,777	-	(112,987)	-
Regional Transportation Services	4,811,818	494,597	3,560,504	563,384	(193,333)	-
Planning & Government Services	689,719	184,612	343,202	-	(161,905)	-
Economic Development Services	288,221	83,261	124,918	-	(80,043)	-
Interest	75,816	-	-	-	(75,816)	-
Total governmental activities	11,618,422	784,620	9,590,401	563,384	(680,018)	-
Total primary government	$ 11,618,422	$ 784,620	$ 9,590,401	$ 563,384	(680,018)	-
Component unit:						
Coastal Area District Development Authority, Inc.	$ 1,192,805	$ -	$ 1,204,903	$ -	-	12,098
Total component unit	$ 1,192,805	$ -	$ 1,204,903	$ -	-	12,098
General revenues:						
Local government dues					851,253	-
Investment income, net					829	8,549
Miscellaneous					130,447	23,706
Total general revenues					982,529	32,255
Change in net position					302,511	44,353
Net position - Beginning					1,555,326	13,068,165
Net position - Ending					$ 1,857,837	$ 13,112,518

The accompanying notes are an integral part of these financial statements.

Coastal Regional Commission
OF GEORGIA

FUND FINANCIAL STATEMENTS

COASTAL REGIONAL COMMISSION

Balance Sheet - Governmental Funds
June 30, 2017

		Special Revenue Funds					
ASSETS	**General Fund**	**GA DHS-Area Agency On Aging**	**GA DCH-Area Agency On Aging**	**GDOT Section 5311 Rural Public Transit**	**GA DHS Coordinated Transportation**	**Other Governmental Funds**	**Total Governmental Funds**
Cash	$ 280,313	$ 2,120	$ -	$ -	$ -	$ 50,790	$ 333,223
Receivables:							
Federal grants	-	473,661	178,406	236,431	236,897	248,579	1,373,974
State grants	-	442,591	178,406	2,971	27,962	139,996	791,926
Local funding, net	62,505	1,917	-	120,179	-	235,188	419,789
Due from other funds	749,488	-	-	97,838	-	-	847,326
Prepaid items	186,507	-	-	-	-	-	186,507
Total Assets	$ 1,278,813	$ 920,289	$ 356,812	$ 457,419	$ 264,859	$ 674,553	$ 3,952,745
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable and Accrued Expenditures	$ 10,926	$ 861,897	$ 283,666	$ 332,025	$ 167,021	$ 79,723	$ 1,735,258
Due to other funds	45,353	58,392	23,162	125,394	97,838	542,540	892,679
Total Liabilities	56,279	920,289	306,828	457,419	264,859	622,263	2,627,937
Deferred Inflows of Resources							
Deferred revenue	10,016	-	49,984	-	-	1,500	61,500
Total Deferred Inflows of Resources	10,016	-	49,984	-	-	1,500	61,500
Fund Balances							
Fund Balance:							
Nonspendable	186,507	-	-	-	-	-	186,507
Assigned	-	-	-	-	-	50,790	50,790
Unassigned	1,026,011	-	-	-	-	-	1,026,011
Total Fund Balances	1,212,518	-	-	-	-	50,790	1,263,308
TOTAL LIABILITIES, DEFERRED INFOWS OF RESOURCES AND FUND BALANCES	$ 1,278,813	$ 920,289	$ 356,812	$ 457,419	$ 264,859	$ 674,553	$ 3,952,745

The accompanying notes are an integral part of these financial statements.

COASTAL REGIONAL COMMISSION

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2017

Total fund balances for governmental funds		$	1,263,308
Total net position reported for governmental activities in the statement of net position is different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:			
Land	2		
Buildings and improvements, net of $1,314,607 accumulated depreciation	1,149,101		
Equipment, net of $1,207,732 accumulated depreciation	66,867		
Vehicles, net of $165,591 accumulated depreciation	69,240		
Coastal Regional Coaches, net of $1,844,992 accumulated depreciation	860,187		
Furniture & Fixtures, net of $56,503accumulated depreciation	8,086		2,153,483
Long-term assets, such as notes receivable, applicable to the CRC's governmental activities are not current financial resources and are not reported in the fund financial statements, but are included in the governmental activities in the Statement of Net Position			460,000
Deferred outflows of resources in regards to the recognition of pension amounts are used in governmental activities and are not financial resources.			325,777
Long-term liabilities applicable to the CRC's governmental activities are not due and payable in the current period and accordingly are not reported in the fund financial statements, but are included in the governmental activities in the Statement of Net Position:			
Compensated Absenses			(105,603)
Capital Leases			(1,370,387)
Deferred Inflows of Resources Related to Pensions			(170,007)
Net Pension Liability			(698,733)
Total net position of governmental activities		$	1,857,837

The accompanying notes are an integral part of these financial statements.

COASTAL REGIONAL COMMISSION

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
Fiscal Year Ended June 30, 2017

	General Fund	GA DHS-Area Agency On Aging	GA DCH-Area Agency On Aging	GA DHS-Coordinated Transportation	GDOT Section 5311 Rural Public Transit	Other Governmental Funds	Total Governmental Funds
Revenues							
Local government dues	$ 851,253	$ -	$ -	$ -	$ -	$ -	$ 851,253
Grants and contracts:							
Federal	-	2,222,921	772,326	1,123,802	2,189,843	712,792	7,021,684
State	-	1,482,005	772,326	277,996	65,569	316,159	2,914,055
Other revenues:							
Investment income, net	829	-	-	-	-	-	829
Contributions/Local	-	-	-	-	494,597	331,779	826,376
In-kind Revenues	-	131,577	-	44,711	-	-	176,288
Other Income	150,744		-		-	-	150,744
Total Revenues	1,002,826	3,836,503	1,544,653	1,446,508	2,750,010	1,360,730	11,941,231
Expenditures							
Direct							
Current operating							
Personal services	-	508,332	323,601	91	142	768,919	1,601,085
Operating expenditures	159,855	3,042,825	1,016,215	961,181	2,962,416	423,563	8,566,056
Capital outlay	15,583	48,584	-	-	625,982	-	690,149
Total Direct Expenditures	175,438	3,599,741	1,339,816	961,272	3,588,541	1,192,482	10,857,290
Indirect cost							
Cost allocation plan	-	328,212	204,836	57	90	480,275	1,013,470
Total Expenditures	175,438	3,927,953	1,544,653	961,330	3,588,631	1,672,757	11,870,760
Excess (deficiency) of revenues and other sources over expenditures	827,388	(91,449)	-	485,179	(838,621)	(312,027)	70,470
Other Financing Sources (Uses)							
Transfers In (out)	(735,378)	91,449	-	(485,179)	838,621	290,487	-
Total Other Financing Sources (Uses)	(735,378)	91,449	-	(485,179)	838,621	290,487	-
Net Change in Fund Balance	92,010	-	-	-	-	(21,541)	70,470
Fund Balance - Beginning of Year	1,120,508	-	-	-	-	72,331	1,192,839
Fund Balance - End of Year	$ 1,212,518	$ -	$ -	$ -	$ -	$ 50,790	$ 1,263,309

The accompanying notes are an integral part of these financial statements.

COASTAL REGIONAL COMMISSION

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities Fiscal Year Ended June 30, 2017

Total net change in fund balances - governmental funds	$	70,470
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are: capital outlays ($690,149), depreciation expense ($523,601) and loss on disposals ($55,412).		111,136
Internal Service Fund revenues and expenses are combined with governmental fund revenues and expenses on the government-wide financial statements.		(22,271)
In the statement of activities, certain operating expenses - compensated absences and pension amounts - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts paid).		143,176
. **Change in net position of governmental activities**	$	302,511

The accompanying notes are an integral part of these financial statements.

COASTAL REGIONAL COMMISSION

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual
General Fund
Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance
Revenues				
Local government dues	$ 851,253	$ 851,253	$ 851,253	$ -
Other revenues				
Interest and Dividend income, net	1,000	825	829	4
Other income	171,325	179,850	150,744	(29,106)
Total Revenues	1,023,578	1,031,928	1,002,826	(29,102)
Expenditures				
Direct				
Current operating				
Operating expenditures	197,116	158,366	159,855	(1,489)
Capital outlay	25,000	15,500	15,583	(83)
Total Direct Expenditures	222,116	173,866	175,438	(1,572)
Indirect cost				
Cost allocation plan	-	-	-	-
Total Expenditures	222,116	173,866	175,438	(1,572)
Excess (deficiency) of revenues over expenditures	801,462	858,062	827,388	(30,674)
Other Financing Sources (Uses)				
Transfers In (out)	(580,320)	(696,710)	(735,378)	(38,668)
Total Other Financing Sources (Uses)	(580,320)	(696,710)	(735,378)	(38,668)
Net Change in Fund Balance	221,142	161,352	92,010	(69,342)
Fund Balance - Beginning of Year	1,120,508	1,120,508	1,120,508	-
Fund Balance - End of Year	$ 1,341,650	$ 1,281,860	$ 1,212,518	$ (69,342)

The accompanying notes are an integral part of these financial statements

COASTAL REGIONAL COMMISSION

Statement of Revenues, Expenditures and Changes in Fund Balance Budget (GAAP) Basis) and Actual - Major Special Revenue Fund Georgia Department of Human Services-Area Agency On Aging

Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance
Revenues				
Grants and Contracts-Federal	$ 2,071,694	$ 2,276,774	$ 2,222,921	$ (53,853)
Grants and Contracts-State	1,344,233	1,551,891	1,482,005	(69,886)
Contributions/Local	-	-	-	-
Sub-recipient Cash & In-Kind Revenues	134,424	135,155	131,577	(3,578)
Total Revenues	3,550,351	3,963,820	3,836,503	(127,317)
Expenditures				
Direct				
Personal services				
Salaries & wages	414,950	346,934	342,738	4,195
Released time & fringe benefits	204,398	165,375	165,593	(218)
Total Personal Services	619,348	512,309	508,332	3,977
Operating Expenditures				
Travel	46,346	48,669	41,137	7,532
Contracts	2,504,127	3,000,905	2,920,724	80,181
Capital Outlays	-	48,600	48,584	16
Other expenditures	70,456	117,911	80,964	36,947
Total Operating Expenditures	2,620,929	3,216,085	3,091,409	124,675
Total Direct	3,240,278	3,728,394	3,599,741	128,653
Indirect				
Indirect cost allocations	399,009	327,048	328,212	(1,164)
Total Expenditures	3,639,287	4,055,442	3,927,953	127,489
Excess (Deficiency) of Revenues over Expenditures	(88,936)	(91,622)	(91,449)	172
Other Financing Sources & (Uses)				
Transfers In (out)	88,936	91,622	91,449	(173)
Total Other Sources & (Uses)	88,936	91,622	91,449	(173)
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -	$ -

The accompanying notes are an integral part of these financial statements

COASTAL REGIONAL COMMISSION

Schedule of Revenues Expenditures and Changes in Fund Balance Budget (GAAP) Basis) and Actual - Major Special Revenue Fund Georgia Department of Community Health-Area Agency On Aging

Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance
Revenues				
Grants and Contracts-Federal	$ 851,487	$ 849,780	$ 772,326	$ (77,454)
Grants and Contracts-State	852,487	849,780	772,326	(77,454)
Contributions/Local	-	-	-	-
Sub-recipient Cash & In-Kind Revenues	-	-	-	-
Total Revenues	1,703,974	1,699,560	1,544,653	(154,907)
Expenditures				
Direct				
Personal services				
Salaries & wages	207,984	213,387	218,008	(4,621)
Released time & fringe benefits	89,726	101,824	105,593	(3,769)
Total Personal Services	297,710	315,211	323,601	(8,390)
Operating Expenditures				
Travel	4,200	5,200	3,271	1,929
Contracts	1,140,404	1,157,081	998,524	158,557
Capital Outlays	-	-	-	-
Other expenditures	70,084	20,879	14,420	6,459
Total Operating Expenditures	1,214,688	1,183,160	1,016,215	166,945
Total Direct	1,512,398	1,498,371	1,339,816	158,555
Indirect				
Indirect cost allocations	191,576	201,189	204,836	(3,647)
Total Expenditures	1,703,974	1,699,560	1,544,653	154,907
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-
Other Financing Sources & (Uses)				
Transfers In (out)	-	-	-	-
Total Other Sources & (Uses)	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -	$ -

The accompanying notes are an integral part of these financial statements

COASTAL REGIONAL COMMISSION

Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP) Basis) and Actual - Major Special Revenue Fund
Georgia Department of Transportation-Section 5311-Rural Public Transit

Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance
Revenues				
Grants and Contracts-Federal	$ 2,369,625	$ 2,275,720	$ 2,189,843	$ (85,877)
Grants and Contracts-State	74,078	71,541	65,569	(5,972)
Contributions/Local	448,500	487,600	494,597	6,997
Sub-recipient Cash & In-Kind Revenues	-	-	-	-
Total Revenues	2,892,203	2,834,861	2,750,010	(84,851)
Expenditures				
Direct				
Personal services				
Salaries & wages	-	100	98	2
Released time & fringe benefits	-	-	44	(44)
Total Personal Services	-	100	142	(42)
Operating Expenditures				
Travel	-	-	2,666	(2,666)
Contracts	1,875,000	1,905,134	1,936,977	(31,843)
Capital Outlays	710,783	715,408	625,982	89,426
Other expenditures	1,178,305	985,889	1,022,773	(36,884)
Total Operating Expenditures	3,764,088	3,606,431	3,588,398	18,033
Total Direct	3,764,088	3,606,531	3,588,541	17,990
Indirect				
Indirect cost allocations	-	-	90	(90)
Total Expenditures	3,764,088	3,606,531	3,588,631	17,900
Excess (Deficiency) of Revenues over Expenditures	(871,885)	(771,670)	(838,621)	(66,951)
Other Financing Sources & (Uses)				
Transfers In (out)	871,885	771,670	838,621	66,951
Total Other Sources & (Uses)	871,885	771,670	838,621	66,951
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -	$ -

The accompanying notes are an integral part of these financial statements

COASTAL REGIONAL COMMISSION

Statement of Revenues, Expenditures and Changes in Fund Balance Budget (GAAP) Basis) and Actual - Major Special Revenue Fund Georgia Department of Human Services-Coordinated Transportation

Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance
Revenues				
Grants and Contracts-Federal	$ 1,580,448	$ 1,101,521	$ 1,123,802	$ 22,281
Grants and Contracts-State	244,000	299,460	277,996	(21,464)
Contributions/Local	-	-	-	-
Sub-recipient Cash & In-Kind Revenues	45,933	44,711	44,711	0
Total Revenues	1,870,381	1,445,692	1,446,508	816
Expenditures				
Direct				
Personal services				
Salaries & wages	-	-	62	(62)
Released time & fringe benefits	-	-	28	(28)
Total Personal Services	-	-	91	(91)
Operating Expenditures				
Travel	-	-	-	-
Contracts	1,181,737	974,292	961,131	13,161
Capital Outlays	-	-	-	-
Other expenditures	200	62	51	11
Total Operating Expenditures	1,181,937	974,354	961,181	13,173
Total Direct	1,181,937	974,354	961,272	13,082
Indirect				
Indirect cost allocations	-	-	57	(57)
Total Expenditures	1,181,937	974,354	961,330	13,024
Excess (Deficiency) of Revenues over Expenditures	688,444	471,338	485,179	13,841
Other Financing Sources & (Uses)				
Transfers In (out)	(688,444)	(471,338)	(485,179)	(13,841)
Total Other Sources & (Uses)	(688,444)	(471,338)	(485,179)	(13,841)
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -	$ -

The accompanying notes are an integral part of these financial statements

COASTAL REGIONAL COMMISSION

Statement of Net Position
Proprietary Funds
June 30, 2017

	Governmental Activities
	Internal Service
Assets	
Current Assets:	
Due from other funds	$ 45,353
Total current assets	45,353
Noncurrent assets:	
Capital assets, net of depreciation	786,817
Notes receivable, net	460,000
Total noncurrent assets	1,246,817
Total Assets	1,292,170
Liabilities	
Current liabilities:	
Accounts payable	45,353
Capital leases	103,539
Total current liabilities	148,892
Noncurrent liabilities:	
Capital leases	1,266,848
Total noncurrent liabilities	1,266,848
Total Liabilities	1,415,740
Net Position	
Net Investment in Capital Assets	(583,570)
Unrestricted	460,000
Total Net Position	$ (123,570)

The accompanying notes are an integral part of these financial statements

COASTAL REGIONAL COMMISSION

Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
Fiscal Year Ended June 30, 2017

	Governmental Activities
	Internal Service Fund
Operating Revenues	
RT & FB Recoveries	$ 727,611
Indirect Cost Recovery	1,013,470
Total Operating Revenues	1,741,081
Operating Expenses	
RT & FB Pool:	
Annual Leave Taken	131,584
Emergency Leave, Military Leave and Jury Duty	4,310
Holiday Leave	79,024
Sick Leave	63
Employer FICA	117,960
Pension	198,350
Health Insurance	168,853
Dental Insurance	9,083
Long-Term Disability Insurance	14,223
Workers' Compensation and Unemployment	4,160
Total RT & FB Costs	727,611
Indirect Costs	
Compensation	425,307
Fringe Benefits	205,492
Automatic Data Processing	62,637
Travel	9,213
Building Operations	119,974
Communications	14,669
Postage and Freight	2,935
Personnel Administration	164
Memberships, Subscriptions and Professional Activities	7,748
Audit and Accounting	25,000
Printing and Reproduction	2,676
Materials and Supplies	12,783
Equipment Lease and Purchase	25,515
Maintenance and Repair	22,091
Depreciation	72,455
Miscellaneous	27,079
Total indirect cost pool	1,035,741
Operating Income (Loss)	(22,271)
Change in net position	(22,271)
Net Position - Beginning of Year	(101,299)
Net Position - End of Year	$ (123,570)

The accompanying notes are an integral part of these financial statements.

COASTAL REGIONAL COMMISSION

Statement of Cash Flows
Proprietary Funds
Fiscal Year Ended June 30, 2017

	Governmental Activities- Internal Service Funds
Cash Flows from Operating Activities:	
Cash received from indirect cost recovery	$ 1,731,536
Cash payments to suppliers	(528,433)
Cash payments to employees	(1,152,918)
Net Cash Provided by (Used for) Operating Activities	50,184
Cash from (Used For) Capital & Related Financing Activities:	
Principal paid on capital lease	(98,184)
Net Cash Provided by (Used For) Capital & Related Financing Activities	(98,184)
Cash Flows from Investing Activities:	
Proceeds from notes receivable	
Payments on notes receivable	48,000
Net Cash Provided by (Used For) Investing Activities	48,000
Net Increase (Decrease) in Cash and Cash Equivalents	-
Cash & Cash Equivalents - Beginning of Year	-
Cash & Cash Equivalents - End of Year	$ -
Reconciliation of Net Operating Income to Net Cash Provided by Operating Activities:	
Net Operating Income (Loss)	$ (22,271)
Depreciation expenses	72,455
Transfer of assets	-
Change in Assets and Liabilities:	
(Increase) decrease in due from other funds	(9,545)
Increase (decrease) in accounts payable	9,545
Increase (decrease) in compensated absences	-
Net Cash Provided by Operating Activities	$ 50,184

The accompanying notes are an integral part of these financial statements.

Coastal Regional Commission
OF GEORGIA

NOTES TO THE FINANCIAL STATEMENTS

The accounting methods adopted by Coastal Regional Commission conform to generally accepted accounting principles as applied to governmental entities. The following Notes to Financial Statements are an integral part of Coastal Regional Commission's financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Coastal Regional Commission (the "CRC") began operations in 1964 as the then Coastal Area Planning and Development Commission. The Official Code of Georgia Annotated (OCGA) Section 50-8-41 provided for the succession, effective July 1, 1989. The OCGA Sections 50-8-30 through 50-8-67 outline the responsibilities and authority of regional commissions, of which there are twelve in Georgia. The CRC services 10 counties and 35 cities, providing local and regional comprehensive planning services as well as specialized planning services in transportation, water resources, and historic preservation. It also serves as the Economic Development District for Coastal Georgia, and as the Area Agency on Aging for nine of the ten counties in the region (excluding Screven). County members of the CRC are Bryan, Bulloch, Camden, Chatham, Effingham, Glynn, Liberty, Long, McIntosh and Screven. Municipal members are Pembroke, Richmond Hill, Statesboro, Brooklet, Portal, Register, Kingsland, St Marys, Woodbine, Bloomingdale, Garden City, Pooler, Port Wentworth, Savannah, Thunderbolt, Tybee Island, Guyton, Rincon, Springfield, Brunswick, Allenhurst, Flemington, Gumbranch, Hinesville, Midway, Riceboro, Walthourville, Ludowici, Darien, Sylvania, Hiltonia, Oliver, Newington, and Rocky Ford.

The Coastal Regional Commission, effective July 1, 2009, succeeds the Coastal Georgia Regional Development Center. Changes to the Official Code of Georgia Annotated (OCGA) Section 50-8-31 et al., provided for this succession. Pursuant to OCGA Section 50-8-41, all contractual obligations, obligations to employees, other duties, rights and benefits of the Coastal Georgia Regional Development Center shall automatically become duties, obligations, rights and benefits of the Coastal Regional Commission.

The Governmental Accounting Standards Board (GASB) defines the reporting entity as (a) the primary government; (b) organizations for which the primary government is financially accountable; and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The financial statements of the reporting entity include those of the CRC (the primary government) and its component unit, Coastal Area District Development Authority, Inc. (CADDA), based upon criteria (b), above. On May 9, 1996, the Attorney General of the state of Georgia issued an official opinion regarding the Authority's legal relationship to the CRC, which created the Authority in 1976. The official opinion concluded that the CRC could not legally divest itself of its oversight responsibilities with respect to the Authority. Accordingly, as a result of this opinion, the Authority is considered a component unit of the CRC for financial reporting purposes in accordance with GASB 14. As prescribed in GASB 14, "The Financial Reporting Entity," the financial statements of CADDA have been included as a discretely presented component unit to emphasize that it is a separate legal entity from the CRC. The component unit column in the basic financial statements includes the financial data for CADDA as reflected in its most recent audited financial statements.

CADDA acts as a loan administration agent for the Small Business Administration. It also administers revolving loan funds for Economic Development Administration and Rural Development. Complete financial statements of CADDA may be obtained directly from its administrative office at 501 Gloucester Street, Suite 201, Brunswick, Georgia 31520.

B. Basis of Presentation, Basis of Accounting

Basis of Presentation

Pursuant to GASB Statement No. 34, the CRC reporting model consists of the following:

***Government-wide Statements**:* The statement of net position and the statement of activities display information about the primary government (the CRC) and its component unit. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. Governmental activities generally are financed through local government dues, revenues from federal and state grantor agencies, and contracts with member governments. Business-type activities of the CRC consist of internal service fund transactions which bill the governmental activities for fringe benefit and indirect costs incurred. Internal service fund activity has been eliminated to remove the "doubling-up" effect. Internal service fund asset and liability balances not eliminated in the statement of activities are reported in the governmental activities column.

The statement of activities presents a comparison between direct expenses and program revenues for the different functions and/or programs of the CRC's governmental activities (general government, direct federal programs, state administrated programs, and local programs). Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular program. Program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all local government dues, investment income, and miscellaneous revenues, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the CRC's funds. Separate statements for each fund category – governmental and proprietary are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The CRC reports the following major governmental funds:

General Fund. The general fund of the CRC accounts for all financial resources except those required to be accounted for in another fund. Specifically, the general fund will account for all activity not associated with a grant and/or contract. Non-contractual services performed by the CRC for a local government may be accounted for in the general fund. Dues from member governments are accounted for in the general fund. Any portion of member dues used as matching funds for grant and contracts are transferred to the special revenue fund. Likewise, any member dues needed to cover indirect costs that are not recovered from revenues earned from grants and contracts are transferred to the internal service fund. The general fund also accounts for any activity of the CRC that is not allowable for reimbursement under a grant or contractual agreement.

Special Revenue Fund. The special revenue funds of the CRC accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. This includes all grants and contracts received by the CRC. The CRC uses cost centers and sub-accounts identified as elements in its accounting system to account for each grant or contract in the special revenue fund. The following were major special revenue funds at June 30, 2017:

- Georgia Department of Human Services (GA DHS) - Area Agency On Aging

- Georgia Department of Community Health (GA DCH) - Area Agency On Aging
- Georgia Department of Transportation (GDOT) - Section 5311 Rural Public Transit
- Georgia Department of Human Services (GA DHS)- Coordinated Transportation

The CRC reports the following fund types:

Internal Service Fund. This fund accounts for employee benefits and indirect costs in accordance with the CRC's cost allocation plan. These costs are pooled and billed to the grants and contracts accounted for in the special revenue fund. These reimbursements from the special revenue fund are recognized as revenue in the internal service fund as cost recoveries. Operating expenses for the internal service fund include the cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-wide and Proprietary Fund Financial Statements. The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the CRC gives (or receives) value without directly receiving (or giving) equal value in exchange, include donations.

Governmental Fund Financial Statements. 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. The CRC considers all revenues reported in the governmental funds to be available if the revenues are collected within twelve (12) months after year-end. Dues from member county and municipal governments and the earned portion of grants and contracts are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the CRC funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the CRC's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

D. Assets, Liabilities, and Equity

Deposits and Investments

The CRC's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are reported at fair market value using published market prices. Cash deposits are reported at carrying amounts.

Receivables and Accounts Payable

Dues from member governments are recognized as receivables and revenues (net of estimated uncollectible amounts) quarterly as assessments are billed. Receivables and revenues (net of estimated uncollectible amounts) from government–mandated or voluntary non-exchange transactions (grants and contracts) are recognized when all applicable eligibility requirements, including time requirements, are met. Resources received by the CRC before the eligibility requirements are met are recorded as deferred revenues. The CRC also recognizes liabilities and expenses to sub-recipients related to grant programs and contractual relationships when the sub-recipients meet all eligibility and time requirements.

Prepaid Items

Payments made to vendors for services that will benefit subsequent periods are recorded as prepaid items in the government-wide financial statements. The general fund records prepaid items using the consumption method.

Capital Assets

Capital assets, which include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, computers, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond one year are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are recorded at cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at what their acquisition value would be at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. The CRC capitalizes all capital assets, as defined above, with a cost in excess of $5,000.

Major outlays for constructed capital assets and improvements are capitalized as projects are constructed. Interest incurred during construction phase of capital assets, net of related interest earned, is included as part of the capitalized value of the assets constructed. There were no constructed projects with capitalized interest for the year ended June 30, 2017.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Asset Class	Estimated Useful Lives
Buildings / Improvements	10 – 50 Years
Equipment	4 – 10 Years
Furniture & Fixtures	10 – 20 Years
Vehicles	4 – 6 Years

Depreciation is reported in the government-wide statement of activities.

Under GASB Statement 34, the CRC is required to capitalize infrastructure projects completed during the year, and to retroactively capitalize all major general infrastructure assets that were acquired in fiscal years ended after June 30, 1980 for its fiscal year ending June 30, 2008. Because the CRC does not engage directly in infrastructure projects, no capitalization under these provisions is required.

Compensated Absences

The CRC charges employee benefits and compensated absences in accordance with its cost allocation plan as an allowable reimbursable cost under the provisions of United States Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. The compensated

absences and employee benefits are recorded in the internal service fund, pooled and allocated to the general fund and the special revenue fund based on the ratio that each fund's total personnel compensation bears to total allocable compensation. Allocations are made monthly based on costs incurred for the month. Accordingly, allocation percentages of the various special revenue funds may vary. Recoveries of these costs are transferred to the internal service fund and are recognized as operating revenue.

Employees are awarded sixteen days per year of paid time off (PTO) (twenty-one days and twenty-six days per year after continuous service of five years and ten years, respectively). No more than forty-five days of PTO may be carried over into the next calendar year. In the event that an employee terminates employment, the employee is compensated for the accumulated PTO not taken. The liability for compensated absences reported in the government-wide statements consists of unpaid PTO. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

Long-Term Obligations

In the government-wide financial statement, and the proprietary fund types in the fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

Fund Equity

In the financial statements, governmental funds report the following classifications of fund balance:

- Nonspendable – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

- Restricted – amounts restricted when constraints have been placed on the use of resources by (a) externally imposed by creditors, grantors, contributors or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

- Committed – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Council. The Council approves committed resources by a motion and vote during the voting session of Council meetings.

- Assigned – amounts that are constrained by the Council's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the Council has authorized the Executive Director to assign fund balances.

- Unassigned – amounts that have not been assigned to other funds and that are not restricted, committed or assigned to specific purposes within the General Fund.

Flow Assumptions – When committed assigned and unassigned amounts of fund balance are available for use for expenditures incurred, it is the Commission's policy to use committed amounts first, then assigned and then unassigned amounts as they are needed. For unrestricted amounts of fund balance, it is the Commission's policy to use fund balances in the following order:

- Committed

- Assigned

- Unassigned

The CRC's Executive Director has the authority to assign fund balances. The CRC's Council has not formally adopted a policy for fund balance classifications

The by-laws of the Commission require a minimum 5% fund balance policy of the annual budgeted revenues.

The following is a summary of the fund balance classifications as of June 30, 2017.

	General Fund	Non-Major Governmental Funds	Total
Fund Balances			
Nonspendable:			
Prepaids	$ 186,507	$ -	$ 186,507
Assigned for:			
Aging Services	-	50,790	50,790
Unassigned	1,026,011	-	1,026,011
Total fund balances	**$ 1,212,518**	**$ 50,790**	**$ 1,263,308**

E. Budget and Budgetary Accounting

An annual operating budget is prepared and legally adopted for the General and Special Revenue Funds. Legal provisions govern the budgetary process. The CRC follows these procedures in establishing the budgetary data reflected in the financial statements:

- The Executive Director submits to the Council a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them. The budget is formally adopted on an agency-wide, functional expense level, which is the legal level of budgetary control.

- The budget so adopted may be revised during the year only by formal action of the Council in a regular meeting. The Council will make any changes necessary to amend the budget.

- Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general and special revenue funds. No reconciliation of budget basis to GAAP is necessary.

- Budgeted amounts, as presented in the accompanying financial statements, are as originally adopted and as amended by the Council. Unobligated appropriations in the annual operating budget lapse at fiscal year-end.

F. Compensated Absences and Employee Benefits Rate

The CRC charges employee benefits and compensated absences in accordance with its cost allocation plan as an allowable reimbursable cost under the provisions of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (OMB Uniform Guidance). The compensated absences and employee benefits are recognized in the internal service fund and accumulated in an employee benefit pool. The compensated absences are identified in the internal service fund as released time (identifying these costs as time the employee is released from work). These costs are pooled with other paid benefits (fringe benefits) to be shared by all programs and not directly charged to a particular program.

Total compensated absences and employee benefits incurred by the CRC for the fiscal year ended June 30, 2017 totaled $727,611. These costs were recognized in the internal service fund. Released time and fringe benefit allocations are recorded in the special revenue funds (at actual costs) each month. Recoveries of these costs are recognized as revenue in the internal service fund. The CRC's released time and fringe benefit rate for the fiscal year ended June 30, 2017 was 48%. The allocation base used is chargeable salaries, which were $1,504,272 for the fiscal year ended June 30, 2017.

G. Indirect Cost Rates

The CRC also charges its central support costs in accordance with the provisions of OMB Uniform Guidance. The CRC's central support costs are pooled and recorded in the internal service fund as indirect costs in the CRC's accounting system and recovered from benefiting programs based on a rate that uses salary plus fringe benefit cost as the base. Recoveries of these costs are recognized as revenue in the internal service fund.

During budget preparation, the CRC prepares an indirect cost allocation plan that computes a fixed rate for indirect costs (including indirect salaries and the fringe benefits that relate to indirect salaries) of total direct salaries and the fringe benefits that are related to those direct salaries. The U.S. Department of Commerce, Economic Development Administration (EDA) is designated as the CRC's cognizant agency for the federal government, with responsibility for negotiation, approval and audit of the CRC's central support services cost allocation plan. The EDA has informed the CRC that pursuant to OMB Uniform Guidance, the CRC is not required to submit the actual cost allocation plan, but to retain it for audit purposes.

Annually, the CRC submits a Certificate of Indirect Costs to the EDA, within six months of the fiscal year end, with a rate that is calculated based on the actual costs for that fiscal year. This certificate is used to establish a billing rate for the next fiscal year. The EDA notified the Commission in 2016 that it accepted the CRC's Certificate of Indirect Costs for the period July 1, 2016 through June, 30, 2017, with a rate of 60.86%. We were also informed that pursuant to OMB Uniform Guidance, when the actual costs are known at the end of the fiscal year June 30, 2017, the CRC is required to account for the difference between the estimated and actual costs by means of either: a) making an adjustment to next year's indirect cost rate calculation to account for carry-forward (the difference between the estimated costs used to establish the rate and the actual costs of the fiscal year covered by the rate); or b) making adjustments to the costs charged to the various programs based on the actual charges calculated. The CRC chooses to make the adjustments based on the actual charges calculated for the fiscal year.

The budgeted indirect cost allocation plan rate for the fiscal year ended June 30, 2017 was 63.83% and the actual rate was 63.30% of direct salaries and fringe benefits related to those direct salaries.

H. Risk Management

The CRC is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; and errors and omissions. The CRC purchases commercial insurance for these types of risk. Insurance coverage by major categories of risk has not changed significantly from the prior year. Settlements in excess of coverage are expensed as incurred. There were no settlements in the last nine fiscal years.

I. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that may affect the amounts reported in the financial statements and related notes. Accordingly, actual results may differ.

J. Deferred Outflows / Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The Commission has deferred outflows of resources related to pensions.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Commission has deferred inflows of resources related to unearned revenues and resources related to pensions.

K. Subsequent Events

The CRC has evaluated events and transactions for potential recognition or disclosure in the financial statements through November 2, 2017, the date in which the financial statements were issued. The CRC has determined that there are no other subsequent events to report or disclose.

NOTE 2 – DEPOSITS AND INVESTMENTS

A. Demand Deposits and Certificates of Deposits

The Official Code of Georgia requires that deposited funds be secured by the Federal Deposit Insurance Corporation (FDIC), pledged securities, or a combination of these methods. The fair value of pledged securities should equal or exceed 110 percent of the deposited public funds.

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the CRC will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. All the CRC's deposits are covered by a combination of federal depository insurance and securities pledged by financial institutions as collateral to protect the deposits of the CRC as required under state law. Therefore, the CRC has no custodial credit risk.

The carrying amount of the CRC's deposits with financial institutions as of June 30, 2017 was $333,223. The bank balance was $537,697 on June 30, 2017. Of the bank balances, $250,000 was covered by federal depository insurance, $316,467 was collateralized in a pool of pledged securities, in the CRC's name, established and maintained by SunTrust Bank in accordance with Georgia Uniform Commercial Code Chapter 8, Title 45, Code Section 45-8-1.

B. Investments

The CRC has not adopted a formal investment policy.

Interest Rate Risk/Credit Risk - The CRC does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The CRC has no investment policy that would limit its investment choices other than approval by the Council.

Concentration of Credit Risk - The CRC places no limit on the amount the CRC may invest in any one issuer.

The CRC had no investments as of June 30, 2017.

NOTE 3 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2017 was as follows:

Governmental Activities:	Balances July 1, 2016	Increases	Decreases	June 30, 2017
Capital assets not being depreciated:				
Land	$ 1	$ -	$ -	$ 1
Total capital assets not being depreciated	1	-	-	1
Capital assets being depreciated:				
Buildings	1,184,414	15,583	-	1,199,997
Automobiles	233,480	48,584	(47,233)	234,831
Public Transportation Vehicles	2,319,781	625,982	(240,584)	2,705,179
Equipment	1,249,002	-	-	1,249,002
Furniture & fixtures	64,589	-	-	64,589
Total capital assets being depreciated	5,051,265	690,149	(287,817)	5,453,597
Less Accumulated depreciation for:				
Buildings	742,663	95,050	-	837,713
Automobiles	197,481	15,343	(47,233)	165,591
Public Transportation Vehicles	1,668,242	361,925	(185,175)	1,844,992
Equipment	1,135,949	46,186	-	1,182,135
Furniture & fixtures	51,406	5,097	-	56,503
Total accumulated depreciation	3,795,740	523,601	(232,408)	4,086,933
Total capital assets being depreciated, net	1,255,526	166,548	(55,409)	1,366,665
Governmental activities capital assets, net	$ 1,255,527	$ 166,548	$ (55,409)	$ 1,366,666
Program Activities:				
Capital assets not being depreciated:				
Land	$ 1	$ -	$ -	$ 1
Total capital assets not being depreciated	1	-	-	1
Capital assets being depreciated:				
Buildings	1,263,711	-	-	1,263,711
Equipment	25,597	-	-	25,597
Total capital assets being depreciated	1,289,308	-	-	1,289,308
Less Accumulated depreciation for:				
Buildings	404,439	72,455	-	476,894
Equipment	25,597	-	-	25,597
Total accumulated depreciation	430,036	72,455	-	502,491
Total capital assets being depreciated, net	859,272	(72,455)	-	786,817
Program activities capital assets, net	$ 859,273	$ (72,455)	$ -	$ 786,818
Less outstanding debt				(1,370,387)
Program Activities Net investment in Capital Assets				(583,569)
Net Investment in Capital Assets				$ 783,096

Depreciation expense was charged to governmental functions as follows:

Governmental Depreciation:	
General Government	$ 523,601
Total depreciation expense	$ 523,601

NOTE 4 – INTERFUND BALANCES AND ACTIVITY

Balances Due to/from Other Funds

Major Funds	Interfund Receivable (Due From)	Interfund Payable (Due To)
Governmental Funds	Due From Other Funds	Due To Other Funds
General Fund	$ 749,488	$ 45,353
GA DHS - Area Agency On Aging	-	80,546
GA DCH - Area Agency On Aging	-	23,162
GDOT - Section 5311 Rural Public Transit	97,838	125,394
GA DHS - Coordinated Transportation	-	97,838
Other Governmental Funds	-	520,386
Proprietary Funds		
Internal Service Fund	45,353	-
Totals	$ 892,679	$ 892,679

During the course of its operations, the Commission has numerous transactions between funds to finance operations and to provide services. To the extent that certain transactions between funds had not been paid or received as of June 30, 2017, balances of interfund amounts receivable or payable have been recorded. To the extent that these balances are between Governmental Funds, they have been eliminated on the statement of net position.

Transfers to/from Other Funds

	Transfer In			
Transfer Out	**GA DHS-Area Agency on Aging**	**GDOT-Section 5311 Rural Public Transit**	**Other Governmental Funds**	**Total**
General Fund	$ 91,449	$ 353,442	$ 290,487	$ 735,378
GA DHS-Coordinated Transportation	-	485,179	-	485,179
Totals	$ 91,449	$ 838,621	$ 290,487	$ 1,220,557

Transfers are used to move unrestricted fund revenues to finance various programs that the Commission must account for in other funds, including amounts provided as matching funds for various grant programs.

NOTE 5 – LONG-TERM OBLIGATIONS

Long-term liability activity for the year ended June 30, 2017 was as follows:

A. Capital Lease

On September 1, 2012, the CRC entered into a capital lease agreement with the McIntosh County Industrial Development Authority for the lease of the new CRC headquarters. As part of the lease agreement, the CRC assigned the land, land improvements and existing building to the Authority. The total amount of the capital lease with the Authority was $1,800,000. The financing period is 15 years, with a balloon payment due in 7 years. The CRC may renew the note after 7 years with the remaining principal to be amortized based upon a new rate. Payments of $14,500 at a 5.25% interest rate are due the last day of each month. Payments began September 30, 2012.

The CRC can purchase the land, building and improvements back from the Authority at the end of the capital lease for $10. The CRC has the option to purchase the property prior to the expiration of the lease, in which the amount payable would be any amounts owing, including the unpaid principal portion of the lease agreement, plus the sum of $10.

The CRC may also sub-lease the property upon the approval of the McIntosh County Industrial Development Authority. A sub-lease does not relieve the CRC from its primary liability for any if its obligations pertaining to the capital lease agreement with the McIntosh County Industrial Development Authority.

Annual debt service requirements for this capital lease are as follows:

For the Year Ending June 30,	Principal	Interest
2018	103,539	70,461
2019	109,187	64,813
2020	1,157,661	10,425
	$ 1,370,387	$ 145,699

Amortization of the capital lease is as follows:

Capital Lease	$ 1,800,000
Less Note Receivable on Capital Sub-leases	(672,000)
Lease Capital Assets being Depreciated	$ 1,128,000
Total Current Year Depreciation	$ 72,455
Total Accumulated Depreciation	$ 341,183

B. Compensated Absences

Employees are awarded sixteen days per year of paid time off (PTO) (twenty-one days and twenty-six days per year after continuous service of five years and ten years, respectively). No more than forty-five days of PTO may be carried over into the next calendar. In the event that an employee terminates employment, the employee is compensated for the accumulated PTO not taken. The liability for compensated absences reported in the

government-wide statements consists of unpaid PTO. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included. Liabilities related to compensated absences are liquidated with resources from the CRC's Special Revenue Fund.

C. Net Pension Liability

Detailed information concerning net pension liability is presented in Note 9.

The following are changes in the long-term liabilities for the year ended June 30, 2017:

	Balance 06/30/16	Increases	Decreases	Balance 06/30/17	Within One Year
Governmental Activities					
Capital Lease	$ 1,468,571	$ -	$ (98,184)	$ 1,370,387	$ 103,539
Accrued compensated absences	107,579	214,982	(216,958)	105,603	26,401
Net Pension Liability	709,567	237,220	(248,054)	698,733	-
Total - Governmental Activities	$ 2,285,717	$ 452,202	$ (563,196)	$ 2,174,723	$ 129,940

NOTE 6 – NOTE RECEIVABLES

On January 23, 2013, the CRC entered into an agreement with the City of Darien, to sub-lease a portion of the property pertaining to the capital lease agreement with the McIntosh County Industrial Development Authority.

The total amount of the sub-lease with the City of Darien was $672,000. The financing period is 14 years. Payments of $4,000 at a 0.00% interest rate are due the first day of each month. Payments began February 1, 2013. The City can purchase the land, building and improvements back from the CRC at the end of the capital lease for $1. The City has the option to purchase the property prior to the expiration of the lease, in which the amount payable would be any amounts owing, including the unpaid principal portion of the lease agreement, plus the sum of $1.

Annual debt service requirements from the City of Darien to amortize this capital lease are as follows:

June 30	Principal
2018	48,000
2019	48,000
2020	48,000
2021	48,000
2022	48,000
2023-2027	220,000
	$ 460,000

NOTE 7 – RECEIVABLES

Revenues from grants and contracts are recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. Amounts shown on the Statement of Net Position represent the unpaid portion of qualifying expenditures.

A detail of accounts receivables follows:

	Accounts Receivable
Governmental Activities:	
Major Funds:	
General Fund:	
Member government dues	$ 50,541
Miscellanous Receivables	11,964
Sub-total General Fund	62,505
Special Revenue Funds:	
Grants and Contracts:	
GA DHS - Area Agency On Aging	918,169
GA DCH - Area Agency On Aging	356,812
GA DHS - Coordinated Transportation	264,859
GDOT-Section 5311 Rural Public Transit	359,581
Sub-total Special Revenue Funds	1,899,421
Non-Major Funds:	
Grants and Contracts:	
Georgia Department of Transportation-Section 5316 JARC	212,938
Economic Development Administration	17,500
Georgia Department of Communitty Affairs-Regional Planning	116,336
Georgia Department of Transportation-Planning Grant	32,652
Local Contracts - Aging Programs	23,041
Planning Technical Assistance	98,724
Geographic Information Systems Technical Assistance	122,572
Sub-total Non-Major Funds	623,763
Total Receivables	$ 2,585,689

NOTE 8 – REGIONAL APPROPRIATIONS

The major revenue reported in the General Fund is received from local governmental units within the Coastal Georgia Region. Georgia law stipulates an annual local funding formula, under which the amounts recognized as revenue in the General Fund by the CRC from the local units of government are assessed to the member governments at a minimum rate of $1.00 per capital. The dues structure was increased by the Council, effective April 1, 2015, to a rate of $1.30 per capita, per year, in order to increase the unassigned fund balance.

The total amount assessed to the member local governments for the year ended June 30, 2017 was $851,253.

NOTE 9 – RETIREMENT PLANS

The CRC provides retirement benefits to eligible employees through two plans: a 401(k) plan and a defined benefit plan. The CADDA does not participate in the CRC's retirement plans.

401(k) Plan

An employee is eligible to participate in the 401(k) plan, with respect to making salary reduction contributions and matching contributions once the employee has attained age 21 and completed three months of service. Employee contributions to the 401(k) plan may not exceed the dollar limitations set by law. Each year the CRC will match $.50 for every dollar up to a maximum of 6% of an employee's salary. The employer and employee contributions to the 401(k) plan for the fiscal year ended June 30, 2017 were $30,724 and $80,476 respectively.

Management and administration of the 401(k) plan are provided by ICMA-RC Services, LLC, 777 North Capitol Street, NE, Washington, DC 20002-4240.

Agent Multiple-Employer Defined Benefit Retirement Plan

Prior to April 1, 2006, the primary retirement benefit vehicle for employees was a Defined Contribution (DC) Plan. The DC Plan included both a defined employer contribution component and a 401(k) component. The DC Plan was amended effective April 1, 2006 to: (a) provide that no future discretionary employer contributions would be made to the DC Plan; and (b) permit a one-time trustee-to-trustee transfer of all or part of each participant's account balances to the Defined Benefit (DB) Plan for the purpose of purchasing service credit, as more fully discussed below. This amendment was effected to allow for the transition from the defined employer contribution component of the DC Plan to the DB Plan as the primary retirement benefit vehicle. Employees requested a trustee-to-trustee transfers of amounts accrued to their benefit in the DC Plan to the DB Plan. All funds from the previous DC Plan have been transferred to the DB Plan or liquidated, as discussed below.

The Coastal Regional Commission DB Plan was established effective April 1, 2006 with the Georgia Municipal Employees Benefit System (GMEBS). The DB Plan, an agent multiple-employer plan, provides for retirement benefits of 2% of the participant's annual average ending compensation for every credited year of service. All full-time employees as of April 1, 2006 were eligible to participate immediately in the DB Plan. Individuals employed by the CRC after that date must satisfy a one-year waiting period to participate. Benefits accrued under the DB Plan vest 100% to the participants upon the completion of five years of total credited service. GMEBS provided an actuarial calculation of prior service costs under the DB Plan for existing employees as of April 1, 2006 so that they might "purchase" prior service credits. Employees had the option of requesting trustee-to-trustee transfers of amounts accrued to their benefit in the DC Plan to make such purchases. Employees could either forfeit any excess prior service costs over their accrued DC Plan balances, or could provide alternative financing to purchase such service credits. For those employees with accrued benefits in the defined contribution component of the DC Plan exceeding the calculated prior service costs under the DB Plan, such excess was transferred to their 401(k) account.

The GMEBS issues a publicly available financial report that includes financial statements and required supplemental information for the plan. The report may be obtained by writing to Georgia Municipal Employees Benefit System, 201 Pryor Street, SW, Atlanta, GA 30303.

The DB Plan records are maintained on a calendar year, and are governed by the laws of the state of Georgia. Trustees have the right to amend the Plan at any time, with approval by the Council. In no event, however, will any amendment authorize or permit any part of the plan's assets to be used for purposes other than the exclusive benefit of participants or their beneficiaries. Benefits provided by the Plan are not insured by the Pension Benefit Guaranty Corporation (PBGC) because the insurance provisions under the Employee Retirement Income Security Act (ERISA) are not applicable to the Plan.

Funding Policy

Contributions to the DB Plan are made by the CRC based on the annual actuarially determined service cost. Since April 2006, the GMEBS has provided the CRC an actuarial valuation of the plan as of January 1st of each year. The GMEBS implemented changes in the Actuarial Valuation and Review as of January 1, 2010, in order to provide agencies with a recommended contribution rate that coincides with the agency's fiscal year. CRC is required to contribute the remaining amounts necessary to fund the plan in compliance with the minimum funding standards of the Public Retirement Systems Standards Law. This funding policy, as specified by ordinance, has been the same since the inception of the plan.

The required contribution from the Actuarial Valuation and Review prepared as of January 1, 2016 was for the period of July 1, 2016 through June 30, 2017. The required contribution was $168,073. Actual contributions made during the year amounted to $168,073.

Membership in the plan consisted of the following as of January 1, 2016, the date of the latest actuarial valuation:

Retirees and beneficiaries currently receiving benefits	4
Terminated employees entitled to benefits but not yet receiving them	11
Active plan members	29
Total membership in the plan	44

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources Related to Pensions

At June 30, 2017, the Commission reported a liability of $698,733. The net pension liability (NPL) was measured as of September 30, 2016, and the total pension liability used to calculate the NPL was determined by an actuarial valuation as of that date.

For the year ended June 30, 2017, the Commission recognized pension expense of $57,151. At June 30, 2017, the Commission reported deferred outflows/inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	$ 191,078	$ -
Changes in Assumptions	8,644	-
Contributions made after the measurement date	126,055	
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	-	170,007
	$ 325,777	$ 170,007

Amounts reported as deferred outflows of resources will be recognized in pension expense as follows for the years ending June 30:

	Deferred Outflows of Resources	Deferred Inflows of Resources
2018	43,559	(54,099)
2019	43,559	(54,099)
2020	42,390	(54,099)
2021	42,390	(7,710)
2022	27,824	-
2023 and Thereafter	-	-
	$ 199,722	$ (170,007)

Benefit Changes

Effective January 1, 2015, the Plan was amended to provide for immediate participation for Employees. This change has no impact on service credited under the Plan and has no impact on benefits.

Actuarial Assumptions

Valuation Date	January 1, 2017
Actuarial Cost Method	Entry Age Method
Amortization Method	Closed level dollar for remaining unfunded liability
Remaining Amortization Period	Remaining amortization period varies for the bases, with a net effective amortization period of 10 years.
Asset Valuation Method	Sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amount that the value exceeds or is less than the market value at the end of the year. The actuarial value is adjusted, if necessary, to be within 20% of market value.

Actuarial Assumptions:	
Investment Rate of Return	7.75%
Projected Salary Increases	3.25% plus service based merit increases
Cost of Living Adjustments	0.00%

The amortization of the unfunded actuarial accrued liability is level dollar over 30 years for the initial unfunded accrued liability, 15 years for actuarial gains and losses, 10 years for temporary retirement incentive programs,

20 years for other changes to plan provisions, and 30 years for actuarial assumptions and cost methods. The total amortization must be within a corridor of the 10-year and 30-year amortization of the unfunded/(surplus) actuarial accrued liability. In a year when the 10-year or 30-year corridor applies, the following year, the prior year bases are combined into one 10-year or 30-year base.

Mortality rates were based on the RP-2000 Healthy Mortality Table with sex-distinct rates, set forward two years for males and one year for females and RP-2000 Disabled Retiree Mortality Table with sex-distinct rates. The mortality assumptions were based on the results of an actuarial experience study for the period January 1, 2010 through June 30, 2015.

All participants are assumed to elect the life annuity form of payment and the valuation includes the 36 months of guaranteed benefits. On a system-wide basis, the optional forms of payments are essentially actuarially equivalent.

The on-going basis (7.75 percent) is based on long-term expected rate of return on pension plan investments.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of September 30, 2015 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	45.00%	6.75%
International Equity	20.00%	7.45%
Real Estate	10.00%	4.55%
Global Fixed Income	5.00%	3.30%
Domestic Fixed Income	20.00%	1.75%
Cash	0.00%	0.00%
	100.00%	

Discount Rate

The discount rate used to measure the total pension liability was 7.75 percent. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at the actuarially-determined recommended rates. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability

Changes in the Commission's Net Pension Liability for the year ended June 30, 2017, were as follows:

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at September 30, 2015	$ 2,511,347	$ 1,801,780	$ 709,567
Service Cost	103,368	-	103,368
Interest	190,720	-	190,720
Difference between Expected and Actual Experience	44,009	-	44,009
Changes in Assumptions	-	-	-
Benefit Payments, Including Refunds of Employee Contributions	(100,877)	(100,877)	-
Contributions - Employer	-	166,009	(166,009)
Net Investment Income	-	192,046	(192,046)
Administrative Expense		(9,124)	9,124
Other	-	-	-
	237,220	248,054	(10,834)
Balance at September 30, 2016	$ 2,748,567	$ 2,049,834	$ 698,733

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability calculated using the discount rate of 7.75 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75 percent) or 1-percentage-point higher (8.75 percent) than the current rate:

	Discount Rate	Net Pension Liability
1 Percent Decrease	6.75%	$ 1,096,312
Current Discount Rate	7.75%	698,733
1 Percent Increase	8.75%	369,383

Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in the separately issued GMEBS financial report. That report may be obtained by writing to the Georgia Municipal Association or by calling (404) 688-0472.

NOTE 10 – DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources for the fiscal year ended June 30, 2017 are as follows:

GA DCH-Area Agency On Aging	$ 49,984
Geographic Information Systems Technical Assistance	1,500
General Fund	10,016
	$ 61,500

NOTE 11 – COMPONENT UNIT

The Coastal Area District Development Authority, Inc. (CADDA) has a September 30 year-end. The financial information presented discretely in this report is as of September 30, 2016.

A. Summary of Significant Accounting Policies

The accounting policies of the Coastal Area District Development Authority, Inc. (a not-for-profit Georgia corporation) (the Authority) conform to the practices prescribed or permitted by the Economic Development Administration (EDA) and by the state of Georgia. The following is a summary of the significant policies:

Component-unit financial reporting requirements

On May 9, 1996, the Attorney General of the state of Georgia issued an official opinion regarding the Authority's legal relationship to the Coastal Regional Commission (CRC), which created the Authority in 1976. The official opinion concluded that the CRC could not legally divest itself of its oversight responsibilities with respect to the Authority. Accordingly, as a result of this opinion, the Authority is considered a component unit of the CRC for financial reporting purposes in accordance with Governmental Accounting Standards Board (GASB) 61. The Authority does not have oversight responsibilities for any component units. Thus, no such component units are considered in the accompanying financial statements.

Measurement focus and basis of accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus in the fund financial statements.

The proprietary funds utilize a flow of economic resources measurement focus. All assets and liabilities associated with the operation of these funds are included on the balance sheet using this measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position, financial position and cash flow. Proprietary fund equity is classified as net position. Proprietary Fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

In the Government-wide Statement of Net Position and Statement of Activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized as soon as they are earned, and expenses are recognized when the liability is incurred or the economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange occurs.

All proprietary funds are accounted for on the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when incurred or the economic asset used.

Basis of presentation

Government-wide Financial Statements – The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements – Fund financial statements reflect the activities of the Authority's individual funds. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Authority (general fund) or meets the following criteria:

(a) Total assets plus deferred outflows of resources, liabilities plus deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 % of the corresponding element total for all funds of that category or type; and

(b) The same element that met the 10 % criterion is at least 5 % of the corresponding element total for all governmental and enterprise funds combined.

The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principals. The Authority has elected to apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989 in the government-wide financial statements and the fund financial statements for the proprietary funds, unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails.

As a general rule, the effects of internal activity have been eliminated from the governmental-wide statements. Amounts charged through the Authority's indirect cost allocation plan are broken out in a separate column on the Statement of Activities. Where internal activity is representative of an interfund service provided and used, no elimination has been made. Internal activities have not been eliminated from the fund financial statements.

In proprietary funds, operating revenues and expenses result from the provision of goods and/or services as well as the production and delivery of goods and/or services. Nonoperating revenues and expenses would include all revenues and expenses related to capital and related financing and contributions, noncapital financing, taxes, or investment activities.

Columnar headings and description of funds

The Authority uses funds to report financial position and the results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. Funds shown in the Basic Financial Statements are described below:

1. Major Proprietary Funds

The major proprietary funds of the Authority are described below:

a. Revolving Loan Fund (RLF) – This fund was created by a $5 million grant. As loan payments are received, the funds are loaned to other qualified businesses within the nine-county coastal Georgia regional area serviced by the Authority. This fund is used to target community projects that result in a positive economic impact and the creation of jobs.

b. Rural Development Intermediary Relending Program (RD IRP) – In 1990 the Authority recognized the need to provide rural areas with attractive funds and applied for the Intermediary Relending Program. Funds were made available to the Authority for relending in 1991. The service area of the program has been expanded to include sixteen counties. Rural Development assistance is available through the Authority at a reasonable interest rate designated to provide assistance to businesses in rural areas.

c. Rural Development Intermediary Relending Program #2 (RD IRP #2) – In 2002, the Authority was approved for a second IRP commitment of $750,000 for relending to qualified businesses in the sixteen-county area.

d. Non-public Fund – Non-public funds are unrestricted funds generated primarily through charges for loan services. Revenues are recognized when earned, rather than when received, and expenses are recognized when incurred, rather than when disbursed. The Schedule of Non-public Funds details the composition of the balance at September 30, 2016.

2. Other Reported Fund Types

Internal Service Funds – The Internal Service Fund (ISF) was created to handle operating expenses and carry fixed asset balances. Various inter-company transfers were made to properly establish the fund balances. Funding necessary to cover operating expenses is allocated among the Non-public Fund, RD IRP, RD IRP #2 and RLF projects based on the percentage of time Authority personnel spend on the respective projects.

Statement of Activities – Program Revenues

Transactions included in program revenues for governmental activities are revenues of the ISF from the business-type activity funds generated to cover the various operating expenses of the Authority. Transactions included in program revenues for business-type activities are charged for services provided by the RLF, RD IRP, RD IRP #2, and Non-public Fund.

Capital Assets

Capital assets are recorded at cost. Depreciation is calculated using the straight-line method and is based on estimated useful lives of five years for vehicles and five to seven years for furniture and equipment. Maintenance, repairs and improvements that do not materially improve or extend the useful lives of the respective assets are expensed when incurred.

Restricted assets

When both restricted and unrestricted assets are available for certain uses, the Authority follows the policy of utilizing restricted resources prior to applying unrestricted resources.

Grants

Grants from the EDA and other governmental agencies are recorded as additions to the principal fund balance based on grant terms and conditions.

Income taxes

The Internal Revenue Service has determined that the Authority is exempt from income taxes under Section 501(c)(4) of the Internal Revenue Code. Accordingly, there has been no provision or liability recorded in the accompanying financial statements for income taxes.

Allocated expenses / interfund transfers

All expenses not directly charged to the Non-public Fund, RD IRP, RD IRP #2 or the RLF are charged to the ISF. These expenses are then allocated to the other four projects based on the percentage of time Authority personnel spend on the respective projects. On the accompanying statement of revenues, expenses and changes in net position-proprietary funds, the ISF includes ‘indirect cost recovery’ as revenue which is offset by ‘allocated expenses’ included by the Non-public Fund, RD IRP, RD IRP #2 and the RLF. Interfund due to/from balances are expected to be settled within one year of September 30, 2016.

Cash and cash equivalents

For purposes of the statement of cash flows, the Authority considers all highly-liquid debt instruments and interest-bearing deposits in banks purchased with a maturity of twelve months or less to be cash equivalents.

All bank deposits are insured or collateralized with securities held by the government or by its agent in the government's name.

Vacation and sick pay

The Authority's employees with less than three years of service may accrue a maximum of ten days of vacation pay, employees with three to fifteen years of service may accrue a maximum of fifteen days of vacation pay, and employees with fifteen years of service may accrue a maximum of twenty days of vacation pay. Accrued vacation pay amounted to $19,593 and $19,673 as of September 30, 2016 and 2015 respectively, and is included with accrued liabilities in the accompanying financial statements.

Retirement pay

During 1985, the Authority adopted The Coastal Area District Development Authority Money Purchase Plan (the Plan) for its employees. The Plan is a defined contribution profit-sharing plan that is administered by Principal Financial. The Plan provisions and contribution requirements were established by the Authority's Board of Directors and may be amended at the Authority's Board of Directors' discretion. All employees age eighteen and older who meet the service requirement are covered. The Plan does not vest during the first and second year of service, and is 100% vested after the third year of service. During fiscal years 2016 and 2015, employer contributions totaled 8% of total compensation. For the years ended September 30, 2016 and 2015, expense related to the Plan totaled $35,727 and $35,957, respectively. No contribution requirements exist for members of the Plan; however, employees may elect to contribute to a 401k or Roth IRA.

Reclassifications

Certain prior year amounts have been reclassified to conform with current year presentation.

Risk management

The Authority is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Authority carries commercial insurance, which sufficiently covers the risk of loss.

Subsequent events

The Authority has evaluated subsequent events through December 14, 2016, the date the financial statements were available to be issued.

Interfund payables and receivables

During the course of operations, transactions may occur between individual funds that result in amounts owed between funds. Activity that is representative of lending/borrowing arrangements outstanding at the end of the fiscal period is referred to as either "due to/from other funds." Short-term interfund loans are reported as "interfund receivables and payables." Interfund receivables and payables between the same fund types, i.e., within governmental activities or within business-type activities, are eliminated on

the Statement of Net Position. Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide statements as "due (to) from other fund."

The following interfund receivable and (payable) balances existed at September 30, 2016:

Internal Service Fund (ISF)		
Due from Non-public Fund	$ 32,206	
Due from RLF	28,978	
Due from RD IRP Fund	948	
Due from RD #2 IRP Fund	949	
		63,081
Non-Public Fund		
Due to RLF	(32,206)	
		(32,206)
Revolving Loan Fund (RLF)		
Due to ISF	(28,978)	
		(28,978)
Rural Development (RD IRP)		
Due to ISF	(948)	
		(948)
Rural Development #2 (RD IRP #2)		
Due to ISF	(949)	
		(949)
Total		$ -

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that may affect the amounts reported in the financial statements and related notes.

B. Nature of Operations

The purpose of most of the Authority's economic development loan programs is to create or retain permanent jobs and to increase productivity within the coastal Georgia area. The increased tax base directly benefits cities and counties, with a positive effect from the region in terms of growth and prosperity.

The Authority was created in 1976 to administer a $5 million grant to a seafood processor in Glynn County, Georgia. This grant agreement permitted the creation of the RLF. As loan payments are received, the funds are loaned to other qualified businesses within the nine-county coastal Georgia regional area serviced by the Authority. This fund is used to target community projects that result in a positive economic impact and the creation of jobs. In addition to assisting businesses through the RLF, in May 1982, the Authority became a Certified Development Company for the purpose of delivering the Small Business Administration (SBA) 504 Program to all of Georgia as well as areas of Florida and South Carolina. This program provides longer repayment terms, a fixed reasonable interest rate, and up to 90% financing of eligible fixed assets, to expanding small businesses in the region.

In 1986, the Authority broadened its scope of assistance to small businesses by adding the service of packaging SBA guaranteed loans for banks under the SBA 7(A) program. This program enables the Authority to assist

small business customers with a loan program structured to fit the needs of most companies, especially those companies not initially creating jobs.

In 1990, the Authority recognized the need to provide rural areas with attractive funds and applied for the Rural Development Intermediary Relending Program. Funds were made available to the Authority for relending in 1991. The service area of the program has been expanded to include sixteen counties. Rural Development assistance is available through the Authority at a reasonable interest rate designated to provide assistance to businesses in rural areas. In 2002, the Authority was approved for second IRP commitment of $750,000. No amounts were drawn on these funds in 2016 or 2015. This fund required a $112,500 match from the Nonpublic Fund.

C. Designated Funds

A portion of cash and cash equivalents, which includes money market funds and certificates of deposit, has been committed to the funding of additional development loans. As of September 30, 2016 and 2015, the following amounts had been approved by the Board of Directors of the Authority as loan commitments, but remained unfunded:

	2016	2015
RLF	$ 719,000	$ 1,046,750

As of September 30, 2016 and 2015, the following amounts were unfunded, but had been approved by the Board of Directors and were associated with closed loan agreements:

	2016	2015
RLF	$ 36,629	$ 241,669

D. Development Loan Receivable

Development loans receivable, both direct and participating, consisted of the following as of September 30, 2016 and 2015:

	2016	2015
RLF	$ 9,995,507	$ 9,399,880
RD IRP	379,470	185,778
RD IRP #2	437,982	475,080
	$ 10,812,959	$ 10,060,738

Changes in the allowance for loan losses on both categories of development loans receivable as of September 30, 2016 and 2015 are summarized as follows:

	2016	2015
Balance at the beginning of the year	$ 574,714	$ 568,167
Provision for losses	9,395	238,187
Charge-offs	-	(231,637)
Balance at the end of the year	$ 584,109	$ 574,717

In fiscal year 2016 the Authority became an approved lender under the SBA Community Advantage program. This program requires cash of 5% of the unguaranteed loan balance to be held in a separate bank account. At September 30, 2016, a total of $117,000 was receivable under the Community Advantage program, with an unguaranteed amount of 15% ($17,550) and cash of $878 was properly held in the Community Advantage loan reserve account.

E. Capital Assets

Capital assets are included in the Governmental Activities - Internal Service Fund and consisted of the following as of September 30, 2016 and 2015:

	2016	2015
Automobiles	$ 80,515	$ 68,586
Furniture and equipment	98,974	98,709
	179,489	167,295
Accumulated depreciation-Automobiles	(54,489)	(68,585)
Accumulated depreciation-Furniture and equipment	(88,536)	(84,618)
	(143,025)	(153,203)
	$ 36,464	$ 14,092

The Authority had automobile additions or disposals of $30,029 and $18,100, respectively, during the year ended September 30, 2016. Furniture and equipment additions and disposals totaled $265 and $0, respectively, during the year ended September 30, 2016. Accumulated depreciation was increased for the current year depreciation totaling $7,922 and decreased by $18,100 related to automobile dispositions.

Concentrations of Credit Risk

Due to the limitations placed on the Authority by the original grant agreement (Note 9.B.), the Authority is prohibited from making RLF loans outside the member area of the CRC. This area consists of the counties of Bryan, Bulloch, Camden, Chatham, Effingham, Glynn, Liberty, Long, and McIntosh located in southeastern Georgia.

Under the RD IRP and RD IRP #2, the Authority is prohibited from making loans outside of the designated areas in the counties of Bryan, Camden, Candler, Effingham, Emanuel, Glynn, Liberty, Long, McIntosh, Appling, Bacon, Brantley, Charlton, Evans, Pierce, Tattnall, Ware, and Wayne.

The Authority is consequently subject to credit risks from factors affecting the economy of this area.

F. Long-Term Debt Related to Business-Type Activities

RD IRP Original

On November 13, 1992, the Authority entered into an agreement with the U.S. Department of Agriculture whereby the Rural Development loaned the Authority $1,000,000 to be used in accordance with the RD IRP. Interest was paid annually through January 1994. Beginning in January 1994, the loan became payable in twenty-nine equal annual payments of principal and interest of $39,900. The loan accrues interest at 1% per annum and is secured by the portfolio of investments derived from the loan proceeds and assignment of UCC and mortgage securities, received from ultimate recipient borrowers.

At September 30, 2016 and 2015, the outstanding balance under this agreement totaled $228,670 and $265,911, respectively. During fiscal year 2016, $37,241 was paid to decrease the outstanding balance. The principal portion of the amount due to be paid in fiscal year ending September 30, 2017 is $37,613.

Future debt service requirements in aggregate are as follows:

For the Year Ending September 30,	Principal	Interest
2017	$ 37,613	$ 2,287
2018	37,989	1,911
2019	38,369	1,531
2020	38,753	1,147
2021	39,141	759
2022	36,805	368
	$ 228,670	$ 8,003

RD IRP #2

In 2002, the U.S. Department of Agriculture approved a second IRP commitment of $750,000 for the Authority. Interest only was payable annually through April 2006. Beginning in April 2006, the loan became payable in twenty-seven equal annual payments of principal and interest of $31,838. The loan accrues interest at 1% per annum and is secured by the portfolio of investments derived from the loan proceeds and assignment of UCC and mortgage securities, received from ultimate recipient borrowers.

At September 30, 2016 and 2015, the outstanding balance under this agreement totaled $452,395 and $479,738, respectively. During fiscal year 2016, $27,043 was paid to decrease the outstanding balance. The principal portion of the amount due to be paid in fiscal year ending September 30, 2017 is $27,314

Future debt service requirements in aggregate are as follows:

For the Year Ending September 30,	Principal	Interest
2017	$ 27,314	$ 4,524
2018	27,587	4,251
2019	27,863	3,975
2020	28,141	3,696
2021	28,423	3,415
2022 - 2026	146,434	12,754
2027 - 2031	153,903	5,284
2032	12,730	127
	$ 452,395	$ 38,026

G. Contingencies

Performance audits related to grant agreements

In the event that the Authority fails to comply with the terms and conditions of the grant agreement (Note 9.B.), the EDA may suspend or terminate the grant agreement and require the Authority to deliver to them all funds, including all loan agreements, note security agreements, deeds to secure debt, and other property (including real and personal property) arising from the Authority's utilization or expense of the grant monies.

Operating leases

The Authority leases office space in Brunswick and Savannah under non-cancelable, operating agreements requiring future minimum payments as follows:

For the year ending September 30,	
2017	$ 71,345
2018	47,274
2019	45,719
2021	45,255
2021	34,407
	$ 244,000

For the year ended September 30, 2016, expenses recorded under operating leases totaled $67,597.

Additionally, the Authority subleases a portion of this office space to a third party. Future minimum rental receipts due under this agreement are $16,508 for the year ended September 30, 2017.

REQUIRED SUPPLEMENTAL INFORMATION

COASTAL REGIONAL COMMISSION

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Fiscal Year End	
Total Pension Liability	2017	2016
Service Cost	$ 103,368	$ 130,168
Interest	190,720	163,403
Difference between Expected and Actual Experience	44,009	159,789
Changes in Assumptions	-	-
Benefit Payments, Including Refunds of Employee Contributions	(100,877)	(100,876)
Net Change in Total Pension Liability	237,220	352,484
Total Pension Liability - Beginning	2,511,347	2,158,863
Total Pension Liability - Ending (a)	$ 2,748,567	$ 2,511,347
Plan Fiduciary Net Position		
Contributions - Employer	$ 166,009	$ 162,015
Contributions - Employee	-	-
Net Investment Income	192,046	332,172
Benefit Payments, Including Refunds of Employee Contributions	(100,877)	(100,876)
Administrative Expense	(9,124)	(10,096)
Net Change in Fiduciary Net Position	248,054	383,215
Plan Fiduciary Net Position - Beginning	1,801,780	1,418,565
Plan Fiduciary Net Position - Ending (b)	$ 2,049,834	$ 1,801,780
Net Pension Liability		
Net Pension Liability - Ending (a)-(b)	$ 698,733	$ 709,567
Plan's Fiduciary Net Position as a Percentage of the Total Pension Liability	74.58%	71.75%
Covered-Employee Payroll	$ 1,595,787	$ 1,486,766
Net Pension Liability as a Percentage of Covered-Employee Payroll	43.79%	47.73%

COASTAL REGIONAL COMMISSION

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Fiscal Year End	
	2017	2016
Actuarially-Determined Contribution	--*	$ 165,321
Contributions in Relation to the Actuarially-Determined Contribution	--*	165,321**
Contribution Deficiency (Excess)	--*	--
Covered-Employee Payroll	--*	1,486,766***
Contributions as a Percentage of Covered-Employee Payroll	--*	11.12%

* 2017 information will be determined after fiscal year end and will be included in the 2018 valuation report.

** Contributions are recorded based on date of receipt into the GMEBS trust. Minor timing issues in receipt of monthly payments are not indicative of non-compliance with GMEBS funding policy. A plan is in compliance with the GMEBS funding policy if it pays either the dollar amount or the percentage of employee-covered payroll of the actuarially determined contributions.

*** 2016 covered payroll is based on data collected as of August 31, 2015 for the 2016 actuarial valuation.

COASTAL REGIONAL COMMISSION

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

1. Notes to Required Supplemental Information

Valuation Date	The actuarially-determined contribution rate was determined as of January 1, 2017, with an interest adjustment to the fiscal year. Contributions in relation to this actuarially-determined contribution rate will be reported for the fiscal year ending June 30, 2018.
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Closed Level Dollar for Remaining Unfunded Liability
Remaining Amortization Period	Remaining amortization period varies for the bases, with a net effect amortization period of 10 years.
Asset Valuation Method	Sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amount that the value exceeds or is less than the market value at end of year. The actuarial value is adjusted, if necessary, to be within 20% of market value.
Actuarial Assumptions:	
Net Investment rate of Return	7.75%
Projected Salary Increases	3.25% Plus Service Based Merit Increases
Cost of Living Adjustments	0.00%

The accompanying schedules of the Commission's net pension liability and contributions are required supplemental information to be presented for 10 years. However, until a full 10-year trend is compiled, information is presented in the schedules for those years for which information is available.

SUPPLEMENTAL INFORMATION

COASTAL REGIONAL COMMISSION
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2017

ASSETS	Economic Development Administration	Economic Development Administration-Geographic Information Officer	Economic Development Grant Assistance	Geographic Information Systems Technical Assistance
Cash	$ -	$ -	$ -	$ -
Receivables:				
Federal grants	17,500	-	-	-
State grants	-	-	-	-
Local funding, net	-	-	-	122,572
Due from other funds	-	-	-	-
Prepaid items	-	-	-	-
Total Assets	$ 17,500	$ -	$ -	$ 122,572
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable and accrued expenses	$ -	$ -	$ -	$ 4,994
Due to other funds	17,500	-	-	116,078
Total Liabilities	17,500	-	-	121,072
Deferred Inflows of Resources				
Deferred revenue	-	-	-	1,500
Total Deferred Inflows of Resources	-	-	-	1,500
Fund Balances				
Fund Balance:				
Nonspendable	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	-	-	-	-
TOTAL LIABILITIES, DEFERRED INFOWS OF RESOURCES AND FUND BALANCES	$ 17,500	$ -	$ -	$ 122,572

COASTAL REGIONAL COMMISSION
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2017
(Continued)

ASSETS	Georgia Department of Community Affairs-Regional Planning	Georgia Department of Transportation-Planning Grant	Planning Technical Assistance	Georgia Department of Transportation-Section 5316 JARC
Cash	$ -	$ -	$ -	$ -
Receivables:				
Federal grants	-	32,652	-	189,278
State grants	116,336	-	-	23,660
Local funding, net	-	-	98,724	-
Due from other funds	-	-	-	-
Prepaid items	-	-	-	-
Total Assets	$ 116,336	$ 32,652	$ 98,724	$ 212,938
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable and accrued expenses	$ 64,198	$ 48	$ 1,029	$ -
Due to other funds	52,138	32,604	97,695	212,938
Total Liabilities	116,336	32,652	98,724	212,938
Deferred Inflows of Resources				
Deferred revenue	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances				
Fund Balance:				
Nonspendable	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	-	-	-	-
TOTAL LIABILITIES, DEFERRED INFOWS OF RESOURCES AND FUND BALANCES	$ 116,336	$ 32,652	$ 98,724	$ 212,938

COASTAL REGIONAL COMMISSION
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2017
(Continued)

ASSETS	GDOT Sec 5317 New Freedom	Georgia Department of Transportation-Veterans Transportation & Community Living Initiative	Roslyn Carter Institute-REACH	Georgia Department of Human Services-CDSME/MIPPA
Cash	$ -	$ -	$ -	$ -
Receivables:				
Federal grants	-	-	-	-
State grants	-	-	-	-
Local funding, net	-	-	4,892	-
Due from other funds	-	-	-	-
Prepaid items	-	-	-	-
Total Assets	$ -	$ -	$ 4,892	$ -
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable and accrued expenses	$ -	$ -	$ 4,892	$ -
Due to other funds	-	-	-	-
Total Liabilities	-	-	4,892	-
Deferred Inflows of Resources				
Deferred revenue	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances				
Fund Balance:				
Nonspendable	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	-	-	-	-
TOTAL LIABILITIES, DEFERRED INFOWS OF RESOURCES AND FUND BALANCES	$ -	$ -	$ 4,892	$ -

COASTAL REGIONAL COMMISSION
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2016
(Continued)

ASSETS	Area Agency On Aging-Fundraising for Seniors	Care Transitions	Georgia Department of Human Services-Tools for Life	Georgia Department of Human Services-Falls Prevention
Cash	$ 4,711	$ -	$ 13,186	$ -
Receivables:				
Federal grants	-	-	-	-
State grants	-	-	-	-
Local funding, net	-	9,000	-	-
Due from other funds	-	-	-	-
Prepaid items	-	-	-	-
Total Assets	$ 4,711	$ 9,000	$ 13,186	$ -
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable and accrued expenses	$ -	$ -	$ -	$ -
Due to other funds	-	9,000	-	-
Total Liabilities	-	9,000	-	-
Deferred Inflows of Resources				
Deferred revenue	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances				
Fund Balance:				
Nonspendable	-	-	-	-
Assigned	4,711	-	13,186	-
Unassigned	-	-	-	-
Total Fund Balances	4,711	-	13,186	-
TOTAL LIABILITIES, DEFERRED INFOWS OF RESOURCES AND FUND BALANCES	$ 4,711	$ 9,000	$ 13,186	$ -

COASTAL REGIONAL COMMISSION
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2017
(Continued)

ASSETS	University of Colorado Denver-The Change Leaders for a Healthy Community	Georgia Department of Human Services-Sustainability Plan	Georgia Criminal Justice Coordinating Council-End Abuse In Later Life	Total Non-Major Governmental
Cash	$ -	$ 32,893	$ -	$ 50,790
Receivables:				-
Federal grants	-	-	9,149	248,579
State grants	-	-	-	139,996
Local funding, net	-	-	-	235,188
Due from other funds	-	-	-	-
Prepaid items	-	-	-	-
Total Assets	$ -	$ 32,893	$ 9,149	$ 674,553
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable and accrued expenses	$ -	$ -	$ 4,562	$ 79,723
Due to other funds	-	-	4,587	542,540
Total Liabilities	-	-	9,149	622,263
Deferred Inflows of Resources				
Deferred revenue	-	-	-	1,500
Total Deferred Inflows of Resources	-	-	-	1,500
Fund Balances				
Fund Balance:				
Nonspendable	-	-	-	-
Assigned	-	32,893	-	50,790
Unassigned	-	-	-	-
Total Fund Balances	-	32,893	-	50,790
TOTAL LIABILITIES, DEFERRED INFOWS OF RESOURCES AND FUND BALANCES	$ -	$ 32,893	$ 9,149	$ 674,553

COASTAL REGIONAL COMMISSION

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Non-major Governmental Funds
Fiscal Year Ended June 30, 2017

	Economic Development Administration	Economic Development Administration-Geographic Information Officer	Economic Development Grant Assistance	Geographic Information Systems Technical Assistance
Revenues				
Grants and Contracts-Federal	$ 55,898	$ 69,020	$ -	$ 31,327
Grants and Contracts-State	-	-	-	-
Contributions/Local	-	69,020	14,241	118,385
Sub-recipient Cash & In-Kind Revenues	-	-	-	-
Total Revenue	55,898	138,040	14,241	149,712
Expenditures				
Direct				
Personal services				
Salaries & wages	46,423	6,646	6,813	52,180
Released time & fringe benefits	22,492	3,220	3,301	25,281
Total Personal Services	68,915	9,866	10,114	77,461
Operating Expenditures				
Travel	2,142	113	75	1,741
Contracts	-	121,730	-	17,500
Capital Outlays	-	-	-	-
Other expenditures	1,761	-	-	5,574
Total operating expenditures	3,903	121,843	75	24,815
Total Direct	72,818	131,709	10,189	102,276
Indirect				
Indirect cost allocations	43,623	6,245	6,402	49,032
Total Expenditures	116,441	137,954	16,591	151,308
Excess (Deficiency) of Revenues over Expenditures	(60,543)	86	(2,350)	(1,596)
Other Financing Sources & (Uses)				
Transfers In (out)	60,543	(86)	2,350	1,596
Total Other Sources & (Uses)	60,543	(86)	2,350	1,596
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -	$ -

COASTAL REGIONAL COMMISSION

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Non-major Governmental Funds
Fiscal Year Ended June 30, 2017
(Continued)

	Georgia Department of Community Affairs-Regional Planning	Georgia Department of Transportation-Planning Grant	Planning Technical Assistance	Georgia Department of Transportation-Section 5316 JARC
Revenues				
Grants and Contracts-Federal	$ -	$ 41,140	$ -	$ 305,266
Grants and Contracts-State	270,735	-	-	38,158
Contributions/Local	65,000	-	1,227	-
Sub-recipient Cash & In-Kind Revenues	-	-	-	-
Total Revenue	335,735	41,140	1,227	343,425
Expenditures				
Direct				
Personal services				
Salaries & wages	138,111	22,996	24,097	157,407
Released time & fringe benefits	66,807	11,139	11,674	76,264
Total Personal Services	204,918	34,135	35,771	233,671
Operating Expenditures				
Travel	4,579	613	699	-
Contracts	64,400	-	-	-
Capital Outlays	-	-	-	-
Other expenditures	4,617	567	31,388	-
Total operating expenditures	73,596	1,180	32,086	-
Total Direct	278,513	35,315	67,858	233,671
Indirect				
Indirect cost allocations	129,711	21,607	22,643	147,912
Total Expenditures	408,224	56,922	90,500	381,583
Excess (Deficiency) of Revenues over Expenditures	(72,489)	(15,782)	(89,274)	(38,158)
Other Financing Sources & (Uses)				
Transfers In (out)	72,489	15,782	89,274	38,158
Total Other Sources & (Uses)	72,489	15,782	89,274	38,158
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -	$ -

COASTAL REGIONAL COMMISSION

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Non-major Governmental Funds
Fiscal Year Ended June 30, 2017
(Continued)

	Georgia Department of Transportation-Section 5317 New Freedom	Georgia Department of Transportation-Veterans Transportation & Community Living Initiative	Roslyn Carter Institute-REACH	Georgia Department of Human Services-CDSME/MIPPA
Revenues				
Grants and Contracts-Federal	$ 58,120	$ 13,156	$ -	$ 106,048
Grants and Contracts-State	7,265	-	-	-
Contributions/Local	-	-	37,793	-
Sub-recipient Cash & In-Kind Revenues	-	-	-	-
Total Revenue	65,385	13,156	37,793	106,048
Expenditures				
Direct				
Personal services				
Salaries & wages	31,052	5,538	3,895	4,002
Released time & fringe benefits	15,045	2,683	1,859	1,939
Total Personal Services	46,098	8,221	5,754	5,941
Operating Expenditures				
Travel	-	221	464	-
Contracts	-	-	29,136	96,346
Capital Outlays	-	-	-	-
Other expenditures	-	-	2,435	-
Total operating expenditures	-	221	32,035	96,346
Total Direct	46,098	8,442	37,789	102,287
Indirect				
Indirect cost allocations	29,179	5,204	4	3,762
Total Expenditures	75,277	13,646	37,793	106,048
Excess (Deficiency) of Revenues over Expenditures	(9,891)	(489)	-	-
Other Financing Sources & (Uses)				
Transfers In (out)	9,891	489	-	-
Total Other Sources & (Uses)	9,891	489	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -	$ -

COASTAL REGIONAL COMMISSION

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Non-major Governmental Funds
Fiscal Year Ended June 30, 2017
(Continued)

	Area Agency On Aging-Fundraising for Seniors	Care Transitions	Georgia Department of Human Services-Tools for Life	Georgia Department of Human Services-Falls Prevention
Revenues				
Grants and Contracts-Federal	$ -	$ -	$ -	$ 2,250
Grants and Contracts-State	-	-	-	-
Contributions/Local	3,566	22,150	398	-
Sub-recipient Cash & In-Kind Revenues	-	-	-	-
Total Revenue	3,566	22,150	398	2,250
Expenditures				
Direct				
Personal services				
Salaries & wages	-	10,048	-	-
Released time & fringe benefits	-	4,868	-	-
Total Personal Services	-	14,916	-	-
Operating Expenditures				
Travel	894	-	447	1,113
Contracts	1,924	-	-	-
Capital Outlays	-	-	-	-
Other expenditures	829	-	736	1,137
Total operating expenditures	3,647	-	1,183	2,250
Total Direct	3,647	14,916	1,183	2,250
Indirect				
Indirect cost allocations	-	9,441	-	-
Total Expenditures	3,647	24,357	1,183	2,250
Excess (Deficiency) of Revenues over Expenditures	(81)	(2,207)	(786)	-
Other Financing Sources & (Uses)				
Transfers In (out)	-	-	-	-
Total Other Sources & (Uses)	-	-	-	-
Net Change in Fund Balance	(81)	(2,207)	(786)	-
Fund Balance - Beginning of Year	4,792	2,207	13,972	-
Fund Balance - End of Year	$ 4,711	$ -	$ 13,186	$ -

COASTAL REGIONAL COMMISSION

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Non-major Governmental Funds
Fiscal Year Ended June 30, 2017
(Continued)

	University of Colorado Denver-The Change Leaders for a Healthy Community	Georgia Department of Human Services-Sustainability Plan	Georgia Criminal Justice Coordinating Council-End Abuse In Later Life	Total Non-Major Governmental
Revenues				
Grants and Contracts-Federal	$ -	$ -	$ 30,566	$ 712,792
Grants and Contracts-State	-	-	-	316,159
Contributions/Local	-	-	-	331,779
Sub-recipient Cash & In-Kind Revenues	-	-	-	-
Total Revenue	-	-	30,566	1,360,730
Expenditures				
Direct				
Personal services				
Salaries & wages	6,188	-	2,662	518,059
Released time & fringe benefits	2,998	-	1,290	250,860
Total Personal Services	9,186	-	3,952	768,919
Operating Expenditures				
Travel	-	-	500	13,601
Contracts	-	3,184	26,689	360,908
Capital Outlays	-	-	-	-
Other expenditures	-	-	11	49,054
Total operating expenditures	-	3,184	27,200	423,563
Total Direct	9,186	3,184	31,152	1,192,482
Indirect				
Indirect cost allocations	5,815	-	(304)	480,275
Total Expenditures	15,001	3,184	30,848	1,672,757
Excess (Deficiency) of Revenues over Expenditures	(15,001)	(3,184)	(282)	(312,027)
Other Financing Sources & (Uses)				
Transfers In (out)	-	-	-	290,487
Total Other Sources & (Uses)	-	-	-	290,487
Net Change in Fund Balance	(15,001)	(3,184)	(282)	(21,541)
Fund Balance - Beginning of Year	15,001	36,077	282	72,331
Fund Balance - End of Year	$ -	$ 32,893	$ -	$ 50,790

COASTAL REGIONAL COMMISSION

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Economic Development Administration
Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance
Revenues				
Grants and Contracts-Federal	$ 63,000	$ 55,898	$ 55,898	$ -
Grants and Contracts-State	-	-	-	-
Contributions/Local	-	-	-	-
Sub-recipient Cash & In-Kind Revenues	-	-	-	-
Total Revenues	63,000	55,898	55,898	-
Expenditures				
Direct				
Personal services				
Salaries & wages	38,959	54,525	46,423	8,102
Released time & fringe benefits	18,346	26,018	22,492	3,526
Total Personal Services	57,305	80,543	68,915	11,628
Operating Expenditures				
Travel	4,000	2,500	2,142	358
Contracts	-	-	-	-
Capital Outlays	-	-	-	-
Other expenditures	3,050	1,675	1,761	(86)
Total Operating Expenditures	7,050	4,175	3,903	272
Total Direct	64,355	84,718	72,818	11,900
Indirect				
Indirect cost allocations	37,062	51,409	43,623	7,786
Total Expenditures	101,417	136,127	116,441	19,686
Excess (Deficiency) of Revenues over Expenditures	(38,417)	(80,229)	(60,543)	19,686
Other Financing Sources & (Uses)				
Transfers In (out)	38,417	80,229	60,543	(19,686)
Total Other Sources & (Uses)	38,417	80,229	60,543	(19,686)
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -	$ -

COASTAL REGIONAL COMMISSION

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Economic Development Administration-Geographic Information Officer
Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance
Revenues				
Grants and Contracts-Federal	$ 80,808	$ 70,012	$ 69,020	$ (992)
Grants and Contracts-State	-	-	-	-
Contributions/Local	80,808	70,012	69,020	(992)
Sub-recipient Cash & In-Kind Revenues	-	-	-	-
Total Revenues	161,616	140,024	138,040	(1,984)
Expenditures				
Direct				
Personal services				
Salaries & wages	5,827	6,647	6,646	1
Released time & fringe benefits	2,744	3,172	3,220	(48)
Total Personal Services	8,571	9,819	9,866	(47)
Operating Expenditures				
Travel	-	113	113	-
Contracts	147,500	130,664	121,730	8,934
Capital Outlays	-	-	-	-
Other expenditures	-	-	-	-
Total Operating Expenditures	147,500	130,777	121,843	8,934
Total Direct	156,071	140,596	131,709	8,887
Indirect				
Indirect cost allocations	5,545	6,266	6,245	21
Total Expenditures	161,616	146,862	137,954	8,908
Excess (Deficiency) of Revenues over Expenditures	-	(6,838)	86	6,924
Other Financing Sources & (Uses)				
Transfers In (out)	-	6,838	(86)	(6,924)
Total Other Sources & (Uses)	-	6,838	(86)	(6,924)
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -	$ -

COASTAL REGIONAL COMMISSION

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Economic Development Grant Assistance
Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance
Revenues				
Grants and Contracts-Federal	$ -	$ -	$ -	$ -
Grants and Contracts-State	-	-	-	-
Contributions/Local	12,500	11,420	14,241	2,821
Sub-recipient Cash & In-Kind Revenues	-	-	-	-
Total Revenues	12,500	11,420	14,241	2,821
Expenditures				
Direct				
Personal services				
Salaries & wages	23,886	4,694	6,813	(2,119)
Released time & fringe benefits	11,249	2,240	3,301	(1,061)
Total Personal Services	35,135	6,934	10,114	(3,180)
Operating Expenditures				
Travel	290	61	75	(14)
Contracts	-	-	-	-
Capital Outlays	-	-	-	-
Other expenditures	2,370	-	-	-
Total Operating Expenditures	2,660	61	75	(14)
Total Direct	37,795	6,995	10,189	(3,194)
Indirect				
Indirect cost allocations	22,724	4,425	6,402	(1,977)
Total Expenditures	60,519	11,420	16,591	(5,171)
Excess (Deficiency) of Revenues over Expenditures	(48,019)	-	(2,350)	(2,350)
Other Financing Sources & (Uses)				
Transfers In (out)	48,019	-	2,350	2,350
Total Other Sources & (Uses)	48,019	-	2,350	2,350
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -	$ -

COASTAL REGIONAL COMMISSION

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Geographic Information Systems Technical Assistance
Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance
Revenues				
Grants and Contracts-Federal	$ -	$ 20,375	$ 31,327	$ 10,952
Grants and Contracts-State	-	-	-	-
Contributions/Local	166,653	118,020	118,385	365
Sub-recipient Cash & In-Kind Revenues	-	-	-	-
Total Revenues	166,653	138,395	149,712	11,317
Expenditures				
Direct				
Personal services				
Salaries & wages	68,576	49,212	52,180	(2,968)
Released time & fringe benefits	32,292	23,483	25,281	(1,798)
Total Personal Services	100,868	72,695	77,461	(4,766)
Operating Expenditures				
Travel	-	862	1,741	(879)
Contracts	-	17,500	17,500	-
Capital Outlays	-	-	-	-
Other expenditures	548	2,000	5,574	(3,574)
Total Operating Expenditures	548	20,362	24,815	(4,453)
Total Direct	101,416	93,057	102,276	(9,219)
Indirect				
Indirect cost allocations	65,237	46,398	49,032	(2,634)
Total Expenditures	166,653	139,455	151,308	(11,853)
Excess (Deficiency) of Revenues over Expenditures	-	(1,060)	(1,596)	(536)
Other Financing Sources & (Uses)				
Transfers In (out)	-	1,060	1,596	536
Total Other Sources & (Uses)	-	1,060	1,596	536
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -	$ -

COASTAL REGIONAL COMMISSION

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Georgia Department of Community Affairs-Regional Planning
Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance
Revenues				
Grants and Contracts-Federal	$ -	$ -	$ -	$ -
Grants and Contracts-State	213,102	305,865	270,735	(35,130)
Contributions/Local	132,000	56,000	65,000	9,000
Sub-recipient Cash & In-Kind Revenues	-	-	-	-
Total Revenues	345,102	361,865	335,735	(26,130)
Expenditures				
Direct				
Personal services				
Salaries & wages	140,546	137,648	138,111	(463)
Released time & fringe benefits	66,182	65,682	66,807	(1,125)
Total Personal Services	206,728	203,330	204,918	(1,588)
Operating Expenditures				
Travel	14,300	7,501	4,579	2,922
Contracts	40,000	92,000	64,400	27,600
Capital Outlays	-	-	-	-
Other expenditures	18,756	3,466	4,617	(1,151)
Total Operating Expenditures	73,056	102,967	73,596	29,371
Total Direct	279,784	306,297	278,513	27,784
Indirect				
Indirect cost allocations	133,701	129,780	129,711	69
Total Expenditures	413,485	436,077	408,224	27,853
Excess (Deficiency) of Revenues over Expenditures	(68,383)	(74,212)	(72,489)	1,723
Other Financing Sources & (Uses)				
Transfers In (out)	68,383	74,212	72,489	(1,723)
Total Other Sources & (Uses)	68,383	74,212	72,489	(1,723)
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -	$ -

COASTAL REGIONAL COMMISSION

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Georgia Department of Transportation-Planning Grant
Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance
Revenues				
Grants and Contracts-Federal	$ 80,412	$ 39,806	$ 41,140	$ 1,334
Grants and Contracts-State	-	-	-	-
Contributions/Local	-	-	-	-
Sub-recipient Cash & In-Kind Revenues	-	-	-	-
Total Revenues	80,412	39,806	41,140	1,334
Expenditures				
Direct				
Personal services				
Salaries & wages	38,074	21,017	22,996	(1,979)
Released time & fringe benefits	17,929	10,029	11,139	(1,110)
Total Personal Services	56,003	31,046	34,135	(3,089)
Operating Expenditures				
Travel	1,524	2,872	613	2,259
Contracts	-	-	-	-
Capital Outlays	-	-	-	-
Other expenditures	6,768	634	567	67
Total Operating Expenditures	8,292	3,506	1,180	2,326
Total Direct	64,295	34,552	35,315	(763)
Indirect				
Indirect cost allocations	36,220	19,816	21,607	(1,791)
Total Expenditures	100,515	54,368	56,922	(2,554)
Excess (Deficiency) of Revenues over Expenditures	(20,103)	(14,562)	(15,782)	(1,220)
Other Financing Sources & (Uses)				
Transfers In (out)	20,103	14,562	15,782	1,220
Total Other Sources & (Uses)	20,103	14,562	15,782	1,220
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -	$ -

COASTAL REGIONAL COMMISSION

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Planning Technical Assistance
Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance
Revenues				
Grants and Contracts-Federal	$ 4,090	$ 4,090	$ -	$ (4,090)
Grants and Contracts-State	-	-	-	-
Contributions/Local	-	42,184	1,227	(40,957)
Sub-recipient Cash & In-Kind Revenues	-	-	-	-
Total Revenues	4,090	46,274	1,227	(45,047)
Expenditures				
Direct				
Personal services				
Salaries & wages	21,306	38,636	24,097	14,539
Released time & fringe benefits	10,032	18,436	11,674	6,762
Total Personal Services	31,338	57,072	35,771	21,301
Operating Expenditures				
Travel	2,114	1,131	699	432
Contracts	-	-	-	-
Capital Outlays	-	-	-	-
Other expenditures	33,180	33,455	31,388	2,067
Total Operating Expenditures	35,294	34,586	32,086	2,500
Total Direct	66,632	91,658	67,858	23,800
Indirect				
Indirect cost allocations	20,269	36,426	22,643	13,783
Total Expenditures	86,901	128,084	90,500	37,584
Excess (Deficiency) of Revenues over Expenditures	(82,811)	(81,810)	(89,274)	(7,464)
Other Financing Sources & (Uses)				
Transfers In (out)	82,811	81,810	89,274	7,464
Total Other Sources & (Uses)	82,811	81,810	89,274	7,464
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -	$ -

COASTAL REGIONAL COMMISSION

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Georgia Department of Transportation-Section 5316 JARC
Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance
Revenues				
Grants and Contracts-Federal	$ 190,840	$ 310,171	$ 305,266	$ (4,905)
Grants and Contracts-State	23,855	38,771	38,158	(613)
Contributions/Local	-	-	-	-
Sub-recipient Cash & In-Kind Revenues	-	-	-	-
Total Revenues	214,695	348,942	343,425	(5,517)
Expenditures				
Direct				
Personal services				
Salaries & wages	98,485	158,960	157,407	1,553
Released time & fringe benefits	46,376	77,070	76,264	806
Total Personal Services	144,861	236,030	233,671	2,359
Operating Expenditures				
Travel	-	-	-	-
Contracts	-	-	-	-
Capital Outlays	-	-	-	-
Other expenditures	-	-	-	-
Total Operating Expenditures	-	-	-	-
Total Direct	144,861	236,030	233,671	2,359
Indirect				
Indirect cost allocations	93,689	151,683	147,912	3,771
Total Expenditures	238,550	387,713	381,583	6,130
Excess (Deficiency) of Revenues over Expenditures	(23,855)	(38,771)	(38,158)	613
Other Financing Sources & (Uses)				
Transfers In (out)	23,855	38,771	38,158	(613)
Total Other Sources & (Uses)	23,855	38,771	38,158	(613)
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -	$ -

COASTAL REGIONAL COMMISSION

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Georgia Department of Transportation-Section 5317 New Freedom
Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance
Revenues				
Grants and Contracts-Federal	$ 190,840	$ 58,182	$ 58,120	$ (62)
Grants and Contracts-State	23,855	7,273	7,265	(8)
Contributions/Local	-	-	-	-
Sub-recipient Cash & In-Kind Revenues	-	-	-	-
Total Revenues	214,695	65,455	65,385	(70)
Expenditures				
Direct				
Personal services				
Salaries & wages	98,485	31,053	31,052	1
Released time & fringe benefits	46,376	13,863	15,045	(1,182)
Total Personal Services	144,861	44,916	46,098	(1,182)
Operating Expenditures				
Travel	-	-	-	-
Contracts	-	-	-	-
Capital Outlays	-	-	-	-
Other expenditures	-	-	-	-
Total Operating Expenditures	-	-	-	-
Total Direct	144,861	44,916	46,098	(1,182)
Indirect				
Indirect cost allocations	93,689	27,812	29,179	(1,367)
Total Expenditures	238,550	72,728	75,277	(2,549)
Excess (Deficiency) of Revenues over Expenditures	(23,855)	(7,273)	(9,891)	(2,618)
Other Financing Sources & (Uses)				
Transfers In (out)	23,855	7,273	9,891	2,618
Total Other Sources & (Uses)	23,855	7,273	9,891	2,618
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -	$ -

COASTAL REGIONAL COMMISSION

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Georgia Department of Transportation-Veterans Transportation & Community Living Initiative
Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance
Revenues				
Grants and Contracts-Federal	$ 160,000	$ 13,156	$ 13,156	$ -
Grants and Contracts-State	-	-	-	-
Contributions/Local	40,000	-	-	-
Sub-recipient Cash & In-Kind Revenues	-	-	-	-
Total Revenues	200,000	13,156	13,156	-
Expenditures				
Direct				
Personal services				
Salaries & wages	-	5,538	5,538	-
Released time & fringe benefits	-	2,428	2,683	(256)
Total Personal Services	-	7,965	8,221	(256)
Operating Expenditures				
Travel	-	221	221	-
Contracts	200,000	-	-	-
Capital Outlays	-	-	-	-
Other expenditures	-	-	-	-
Total Operating Expenditures	200,000	221	221	-
Total Direct	200,000	8,186	8,442	(256)
Indirect				
Indirect cost allocations	-	4,970	5,204	(234)
Total Expenditures	200,000	13,156	13,646	(489)
Excess (Deficiency) of Revenues over Expenditures	-	-	(489)	(489)
Other Financing Sources & (Uses)				
Transfers In (out)	-	-	489	489
Total Other Sources & (Uses)	-	-	489	489
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -	$ -

COASTAL REGIONAL COMMISSION

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Roslyn Carter Institute-REACH
Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance
Revenues				
Grants and Contracts-Federal	$ -	$ -	$ -	$ -
Grants and Contracts-State	-	-	-	-
Contributions/Local	40,000	30,500	37,793	7,293
Sub-recipient Cash & In-Kind Revenues	-	-	-	-
Total Revenues	40,000	30,500	37,793	7,293
Expenditures				
Direct				
Personal services				
Salaries & wages	-	721	3,895	(3,174)
Released time & fringe benefits	-	344	1,859	(1,515)
Total Personal Services	-	1,065	5,754	(4,689)
Operating Expenditures				
Travel	-	1,000	464	536
Contracts	40,000	26,255	29,136	(2,881)
Capital Outlays	-	-	-	-
Other expenditures	-	1,500	2,435	(935)
Total Operating Expenditures	40,000	28,755	32,035	(3,280)
Total Direct	40,000	29,820	37,789	(7,969)
Indirect				
Indirect cost allocations	-	680	4	676
Total Expenditures	40,000	30,500	37,793	(7,293)
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-
Other Financing Sources & (Uses)				
Transfers In (out)	-	-	-	-
Total Other Sources & (Uses)	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -	$ -

COASTAL REGIONAL COMMISSION

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Georgia Department of Human Services-CDSME/MIPPA
Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance
Revenues				
Grants and Contracts-Federal	$ 59,953	$ 106,048	$ 106,048	$ -
Grants and Contracts-State	-	-	-	-
Contributions/Local	-	-	-	-
Sub-recipient Cash & In-Kind Revenues	-	-	-	-
Total Revenues	59,953	106,048	106,048	-
Expenditures				
Direct				
Personal services				
Salaries & wages	-	3,716	4,002	(286)
Released time & fringe benefits	-	1,773	1,939	(166)
Total Personal Services	-	5,489	5,941	(452)
Operating Expenditures				
Travel	-	-	-	-
Contracts	59,953	97,054	96,346	708
Capital Outlays	-	-	-	-
Other expenditures	-	-	-	-
Total Operating Expenditures	59,953	97,054	96,346	708
Total Direct	59,953	102,543	102,287	257
Indirect				
Indirect cost allocations	-	3,505	3,762	(257)
Total Expenditures	59,953	106,048	106,048	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-
Other Financing Sources & (Uses)				
Transfers In (out)	-	-	-	-
Total Other Sources & (Uses)	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -	$ -

COASTAL REGIONAL COMMISSION

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Area Agency On Aging-Fundraising for Seniors
Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance
Revenues				
Grants and Contracts-Federal	$ -	$ -	$ -	$ -
Grants and Contracts-State	-	-	-	-
Contributions/Local	-	-	3,566	3,566
Sub-recipient Cash & In-Kind Revenues	-	-	-	-
Total Revenues	-	-	3,566	3,566
Expenditures				
Direct				
Personal services				
Salaries & wages	-	-	-	-
Released time & fringe benefits	-	-	-	-
Total Personal Services	-	-	-	-
Operating Expenditures				
Travel	-	-	894	(894)
Contracts	-	-	1,924	(1,924)
Capital Outlays	-	-	-	-
Other expenditures	-	-	829	(829)
Total Operating Expenditures	-	-	3,647	(3,647)
Total Direct	-	-	3,647	(3,647)
Indirect				
Indirect cost allocations	-	-	-	-
Total Expenditures	-	-	3,647	(3,647)
Excess (Deficiency) of Revenues over Expenditures	-	-	(81)	(81)
Other Financing Sources & (Uses)				
Transfers In (out)	-	-	-	-
Total Other Sources & (Uses)	-	-	-	-
Net Change in Fund Balance	-	-	(81)	(81)
Fund Balance - Beginning of Year	-	-	4,792	4,792
Fund Balance - End of Year	$ -	$ -	$ 4,711	$ 4,711

COASTAL REGIONAL COMMISSION

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Care Transitions
Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance
Revenues				
Grants and Contracts-Federal	$ -	$ -	$ -	$ -
Grants and Contracts-State	-	-	-	-
Contributions/Local	54,101	25,000	22,150	(2,850)
Sub-recipient Cash & In-Kind Revenues	-	-	-	-
Total Revenues	54,101	25,000	22,150	(2,850)
Expenditures				
Direct				
Personal services				
Salaries & wages	19,890	10,000	10,048	(48)
Released time & fringe benefits	8,580	4,900	4,868	32
Total Personal Services	28,470	14,900	14,916	(16)
Operating Expenditures				
Travel	-	-	-	-
Contracts	7,310	600	-	600
Capital Outlays	-	-	-	-
Other expenditures	-	-	-	-
Total Operating Expenditures	7,310	600	-	600
Total Direct	35,780	15,500	14,916	584
Indirect				
Indirect cost allocations	18,321	9,500	9,441	59
Total Expenditures	54,101	25,000	24,357	643
Excess (Deficiency) of Revenues over Expenditures	-	-	(2,207)	(2,207)
Other Financing Sources & (Uses)				
Transfers In (out)	-	-	-	-
Total Other Sources & (Uses)	-	-	-	-
Net Change in Fund Balance	-	-	(2,207)	(2,207)
Fund Balance - Beginning of Year	2,207	2,207	2,207	-
Fund Balance - End of Year	$ 2,207	$ 2,207	$ -	$ (2,207)

COASTAL REGIONAL COMMISSION

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Georgia Department of Human Services-Tools for Life
Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance
Revenues				
Grants and Contracts-Federal	$ -	$ -	$ -	$ -
Grants and Contracts-State	-	-	-	-
Contributions/Local	-	-	398	398
Sub-recipient Cash & In-Kind Revenues	-	-	-	-
Total Revenues	-	-	398	398
Expenditures				
Direct				
Personal services				
Salaries & wages	-	-	-	-
Released time & fringe benefits	-	-	-	-
Total Personal Services	-	-	-	-
Operating Expenditures				
Travel	-	500	447	53
Contracts	-	-	-	-
Capital Outlays	-	-	-	-
Other expenditures	-	2,750	736	2,014
Total Operating Expenditures	-	3,250	1,183	2,067
Total Direct	-	3,250	1,183	2,067
Indirect				
Indirect cost allocations	-	-	-	-
Total Expenditures	-	3,250	1,183	2,067
Excess (Deficiency) of Revenues over Expenditures	-	(3,250)	(786)	2,464
Other Financing Sources & (Uses)				
Transfers In (out)	-	-	-	-
Total Other Sources & (Uses)	-	-	-	-
Net Change in Fund Balance	-	(3,250)	(786)	2,464
Fund Balance - Beginning of Year	13,972	13,972	13,972	-
Fund Balance - End of Year	$ 13,972	$ 10,722	$ 13,186	$ 2,464

COASTAL REGIONAL COMMISSION

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Georgia Department of Human Services-Falls Prevention
Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance
Revenues				
Grants and Contracts-Federal	$ -	$ 2,250	$ 2,250	$ -
Grants and Contracts-State	-	-	-	-
Contributions/Local	-	-	-	-
Sub-recipient Cash & In-Kind Revenues	-	-	-	-
Total Revenues	-	2,250	2,250	-
Expenditures				
Direct				
Personal services				
Salaries & wages	-	-	-	-
Released time & fringe benefits	-	-	-	-
Total Personal Services	-	-	-	-
Operating Expenditures				
Travel	-	870	1,113	(243)
Contracts	-	-	-	-
Capital Outlays	-	-	-	-
Other expenditures	-	1,380	1,137	243
Total Operating Expenditures	-	2,250	2,250	-
Total Direct	-	2,250	2,250	-
Indirect				
Indirect cost allocations	-	-	-	-
Total Expenditures	-	2,250	2,250	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-
Other Financing Sources & (Uses)				
Transfers In (out)	-	-	-	-
Total Other Sources & (Uses)	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	$ -	$ -	$ -	$ -

COASTAL REGIONAL COMMISSION

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
University of Colorado Denver-The Change Leaders for a Healthy Community
Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance
Revenues				
Grants and Contracts-Federal	$ -	$ -	$ -	$ -
Grants and Contracts-State	-	-	-	-
Contributions/Local	-	-	-	-
Sub-recipient Cash & In-Kind Revenues	-	-	-	-
Total Revenues	-	-	-	-
Expenditures				
Direct				
Personal services				
Salaries & wages	-	6,188	6,188	-
Released time & fringe benefits	-	2,998	2,998	-
Total Personal Services	-	9,186	9,186	-
Operating Expenditures				
Travel	-	-	-	-
Contracts	-	-	-	-
Capital Outlays	-	-	-	-
Other expenditures	-	-	-	-
Total Operating Expenditures	-	-	-	-
Total Direct	-	9,186	9,186	-
Indirect				
Indirect cost allocations	-	5,815	5,815	-
Total Expenditures	-	15,001	15,001	-
Excess (Deficiency) of Revenues over Expenditures	-	(15,001)	(15,001)	-
Other Financing Sources & (Uses)				
Transfers In (out)	-	-	-	-
Total Other Sources & (Uses)	-	-	-	-
Net Change in Fund Balance	-	(15,001)	(15,001)	-
Fund Balance - Beginning of Year	15,001	15,001	15,001	-
Fund Balance - End of Year	$ 15,001	$ -	$ -	$ -

COASTAL REGIONAL COMMISSION

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Georgia Department of Human Services-Sustainability Plan
Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance
Revenues				
Grants and Contracts-Federal	$ -	$ -	$ -	$ -
Grants and Contracts-State	-	-	-	-
Contributions/Local	-	-	-	-
Sub-recipient Cash & In-Kind Revenues	-	-	-	-
Total Revenues	-	-	-	-
Expenditures				
Direct				
Personal services				
Salaries & wages	-	-	-	-
Released time & fringe benefits	-	-	-	-
Total Personal Services	-	-	-	-
Operating Expenditures				
Travel	-	-	-	-
Contracts	40,000	-	3,184	(3,184)
Capital Outlays	-	-	-	-
Other expenditures	-	-	-	-
Total Operating Expenditures	40,000	-	3,184	(3,184)
Total Direct	40,000	-	3,184	(3,184)
Indirect				
Indirect cost allocations	-	-	-	-
Total Expenditures	40,000	-	3,184	(3,184)
Excess (Deficiency) of Revenues over Expenditures	(40,000)	-	(3,184)	(3,184)
Other Financing Sources & (Uses)				
Transfers In (out)	5,000	-	-	-
Total Other Sources & (Uses)	5,000	-	-	-
Net Change in Fund Balance	(35,000)	-	(3,184)	(3,184)
Fund Balance - Beginning of Year	36,077	36,077	36,077	-
Fund Balance - End of Year	$ 1,077	$ 36,077	$ 32,893	$ (3,184)

COASTAL REGIONAL COMMISSION

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Georgia Criminal Justice Coordinating Council-End Abuse In Later Life
Fiscal Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance
Revenues				
Grants and Contracts-Federal	$ 32,956	$ 32,956	$ 30,566	$ (2,390)
Grants and Contracts-State	-	-	-	-
Contributions/Local	-	-	-	-
Sub-recipient Cash & In-Kind Revenues	-	-	-	-
Total Revenues	32,956	32,956	30,566	(2,390)
Expenditures				
Direct				
Personal services				
Salaries & wages	982	-	2,662	(2,662)
Released time & fringe benefits	462	-	1,290	(1,290)
Total Personal Services	1,444	-	3,952	(3,952)
Operating Expenditures				
Travel	134	134	500	(366)
Contracts	27,830	32,822	26,689	6,133
Capital Outlays	-	-	-	-
Other expenditures	-	-	11	(11)
Total Operating Expenditures	27,964	32,956	27,200	5,756
Total Direct	29,408	32,956	31,152	1,804
Indirect				
Indirect cost allocations	3,548	-	(304)	304
Total Expenditures	32,956	32,956	30,848	2,108
Excess (Deficiency) of Revenues over Expenditures	-	-	(282)	(282)
Other Financing Sources & (Uses)				
Transfers In (out)	-	-	-	-
Total Other Sources & (Uses)	-	-	-	-
Net Change in Fund Balance	-	-	(282)	(282)
Fund Balance - Beginning of Year	282	282	282	-
Fund Balance - End of Year	$ 282	$ 282	$ -	$ (282)

COASTAL REGIONAL COMMISSION

Schedule to Compute Employee Benefit Cost Pool Rate
Budget and Actual
Fiscal Year Ended June 30, 2017

	Budget	Actual
Released Time:		
Paid time off taken and accrued	$ 125,424	$ 131,584
Emergency leave	2,989	3,841
Holiday pay	77,839	79,024
Jury Duty or Military leave	700	470
Extended Illness Bank	-	63
Total Released Time	206,952	214,982
Fringe Benefits Paid:		
Pension	197,252	198,350
Employer's FICA and Medicare	116,494	117,960
Unemployment Insurance	2,500	-
Health Insurance	173,382	168,853
Dental Insurance	9,136	9,083
Long-term disability	14,085	14,223
Worker's Compensation	4,400	4,160
Total Fringe Benefits Paid	517,249	512,629
Allocable Employee Benefits	$ 724,201	$ 727,611

COMPUTATION OF ACTUAL EMPLOYEE BENEFIT RATE

Gross Salaries	$ 1,724,627	$ 1,719,253
Less: Released Time	(206,952)	(214,982)
Allocation base - chargeable salaries	$ 1,517,675	$ 1,504,272
Employee Benefit Rate	47.72%	48.37%

COASTAL REGIONAL COMMISSION

Schedule to Compute Indirect Cost Rate
Budget and Actual
Fiscal Year Ended June 30, 2017

		Budget	Actual
Compensation		$ 428,702	$ 425,307
Fringe benefits		204,567	205,492
Automatic Data Processing		64,700	62,637
Building operations		124,500	119,974
Audit and accounting service		28,000	25,000
Materials and supplies		14,500	12,783
Communications		14,500	14,669
Memberships Dues/Subscriptions		8,500	7,912
Equipment lease and purchase		17,000	15,488
Postage and freight		3,500	2,935
Travel		8,123	9,213
Maintenance and repair		32,500	35,081
Printing and reproduction		2,676	2,676
Depreciation		72,455	72,455
Miscellaneous		2,500	1,846
Total		$ 1,026,723	$ 1,013,470
Indirect Cost Rate Calculation:			
Total Chargeable Salaries		$ 1,517,675	$ 1,504,272
plus Fringe Benefits		724,201	727,611
		2,241,876	2,231,883
Less: Salaries + Fringe Charged to I.C. Pool		(633,269)	(630,799)
Chargeable Salaries Plus F.B.		$ 1,608,607	$ 1,601,083
Internal Cost Pool	A	$ 1,026,723	$ 1,013,470
Chargeable Salaries + Fringe	B	1,608,607	1,601,083
INDIRECT COST RATE A/B	=	63.83%	63.30%

COASTAL REGIONAL COMMISSION

Schedule of State Contractual Assistance
Fiscal Year Ended June 30, 2017
Continued

	CONTRACT NUMBER	FEDERAL DOLLARS PASS THROUGH TO STATE	STATE ASSISTANCE	TOTAL EXPENDITURES	SETTLEMENTS RECEIVABLE
Aging, Title III, Part A Administration	42700-373-0000049187	$ 102,570	$ -	$ 102,570	$ 25,921
Aging, Title III, Part A/E Administration	42700-373-0000049187	45,931	-	45,931	8,387
Aging, Title III, Part B	42700-373-0000049187	273,401	16,083	289,484	70,852
Aging, Title III, Part C1 Nutrition Services	42700-373-0000049187	460,200	27,070	487,270	113,029
Aging, Title III, Part C2 Nutrition Services	42700-373-0000049187	337,938	19,879	357,817	78,916
Aging, Title III, Part D Health	42700-373-0000049187	31,486	1,852	33,339	3,048
Aging, Title III, Part E Family Caregiver	42700-373-0000049187	162,414	32,483	194,897	54,513
Aging, Community Based Services	42700-373-0000049187	-	961,610	961,610	293,532
Aging, Social Service Block Grant	42700-373-0000049187	230,344	-	230,344	49,408
Aging, Money Follows the Person	42700-373-0000049187	269,820	79,656	349,476	98,237
Aging, Aging & Disabilities Resource Center	42700-373-0000049187	-	36,936	36,936	27,516
Aging, BIP	42700-373-0000049187	97,600	-	97,600	-
Aging, Community Care Services Program	42700-373-0000049187	772,326	772,326	1,544,653	356,812
Georgia Cares, ACL-SMP	42700-373-0000049187	7,274	-	7,274	-
Georgia Cares - CMS SHIP	42700-373-0000049187	26,946	-	26,946	831
Aging, Nutrition Services Incentive Program (USDA)	42700-373-0000049187	176,997	147,598	324,595	58,286
Aging, Income Tax Checkoff	42700-373-0000049187	-	2,966	2,966	2,966
Aging, Alzheimer's	42700-373-0000049187	-	155,873	155,873	30,810
Aging, MIPPA	42700-373-0000056103	106,048	-	106,048	-
Aging, Falls Prevention	42700-373-0000045582	2,250	-	2,250	-
Aging, End Elder Abuse	G14-8-003	30,566	-	30,566	9,149

COASTAL REGIONAL COMMISSION

Schedule of State Contractual Assistance
Fiscal Year Ended June 30, 2017

	CONTRACT NUMBER	FEDERAL DOLLARS PASS THROUGH TO STATE	STATE ASSISTANCE	TOTAL EXPENDITURES	SETTLEMENTS RECEIVABLE
Facilities & Support, Title III B Coordinated Transportation	42700-373-0000050284	$ 257,976	$ 15,175	$ 273,151	$ -
Facilities & Support, CBS, Coordinated Transportation	42700-373-0000050284		72,048	72,048	-
Facilities & Support, SSBG Coordinated Transportation	42700-373-0000050284	213,540		213,540	42,460
Facilities & Support, TANF Coordinated Transportation	42700-373-0000050284	309,010		309,010	81,405
Facilities & Support, DBHDD Coordinated Transportation	42700-373-0000050284		190,773	190,773	27,962
Facilities & Support, DHS 5310 Coordinated Transportation	42700-373-0000050284	323,950		323,950	104,863
Facilities & Support, DHS 5317 Coordinated Transportation	42700-373-0000050284	17,428		17,428	742
Facilities & Support, DHS GVRA Coordinated Transportation	42700-373-0000050284	1,897		1,897	-
Department of Transportation, Sec 5311-Capital Assistance	T005516	500,786	62,598	563,384	-
Department of Transportation, Sec 5311-Operating Assistance	T005935	1,689,057	2,971	1,692,029	239,402
Department of Transportation, Sec 5316-JARC	T005294	305,266	38,158	343,425	212,938
Department of Transportation, Sec 5316-New Freedom	T005301	58,120	7,265	65,385	-
Department of Transportation, Sec VTCLI	T005218	13,156	-	13,156	-
Department of Community Affairs, Planning Services Base	None	-	270,735	270,735	116,336
Department of Transportation, Highway Planning and Construction	T005811	32,652	-	32,652	32,652
Department of Transportation, Highway Planning and Construction	MGRC2017	31,327	-	31,327	-
Department of Transportation, Highway Planning and Construction	PI# 0015270	8,488	-	8,488	-
TOTAL CONTRACTUAL ASSISTANCE		$ 6,896,767	$ 2,914,055	$ 9,810,822	$ 2,140,973

COASTAL REGIONAL COMMISSION

Breakdown of Local Regional Appropriations
Fiscal Year Ended June 30, 2017
Continued

County/City	Population	Regional Appropriations @ $1.30 Per Capita	Accounts Receivable
Bryan County			
Pembroke	2,196	$ 2,855	$ -
Richmond Hill	9,281	12,065	-
Unincorporated	18,756	24,383	-
Bulloch County			
Statesboro	28,422	36,949	-
Brooklet	1,395	1,814	-
Portal	638	829	-
Register	175	228	-
Unincorporated	39,587	51,463	-
Camden County			
Kingsland	15,946	20,730	-
St. Mary's	17,121	22,257	-
Woodbine	1,412	1,836	-
Unincorporated	16,034	20,844	-
Chatham County			
Savannah	136,286	177,172	-
Garden City	8,778	11,411	-
Port Wentworth	5,359	6,967	-
Pooler	19,140	24,882	-
Tybee Island	2,990	3,887	-
Bloomingdale	2,713	3,527	-
Thunderbolt	2,668	3,468	-
Unincorporated	87,194	113,352	-
Glynn County			
Brunswick	15,383	19,998	-
Unincorporated	64,243	83,516	-
Liberty County			
Hinesville	33,437	43,468	-
Walthourville	4,111	5,344	-
Allenhurst	695	904	-
Midway	2,121	2,757	-
Flemington	743	966	-
Gumbranch	264	343	-
Riceboro	809	1,052	-
Unincorporated	21,273	27,655	-

COASTAL REGIONAL COMMISSION

Breakdown of Local Regional Appropriations, cont.
Fiscal Year Ended June 30, 2017

County/City	Population	Regional Appropriations @ $1.30 Per Capita	Accounts Receivable
Long County			
Ludowici	$ 1,703	$ 2,214	$ -
Unincorporated	12,761	16,589	-
McIntosh County			
Darien	1,975	2,568	-
Unincorporated	12,358	16,065	-
Effingham County			
Rincon	8,836	11,487	-
Springfield	2,852	3,708	-
Guyton	1,684	2,189	-
Unincorporated	38,878	50,541	50,541
Screven County			
Oliver	239	311	-
Newington	274	356	-
Sylvania	2,956	3,843	-
Hiltonia	342	445	-
Rocky Ford	144	187	-
Unincorporated	10,638	13,829	-
Totals	654,810	$ 851,253	$ 50,541

COASTAL REGIONAL COMMISSION

Schedule of Salaries and Wages
Fiscal Year Ended June 30, 2017

Name	Title	Salaries and Wages	Full-time Equivalent
Barr, Gale	Aging Fiscal Analyst	52,299	1.00
Brand, Michael	Case Manager	25,850	0.66
Burns, Allen	Executive Director	174,274	1.00
Compton, Bill	Grant Specialist/Senior Planner	12,918	0.25
Dantzler, David	Mobility Manager	58,188	1.00
Dukes,Nekita	ADRC Counselor	32,280	0.85
Foisy Windsor, Victoria	Case Manager Supervisor	33,834	0.71
Fulton, Lisa	GIS Analyst/Senior Planner	48,032	1.00
Geiger, Lena	Finance Director	96,971	1.00
George, Chandra	Case Manager	9,067	0.21
Harper, Colletta	Administrative Services/HR Director	79,845	1.00
Henderson, Susan	ADRC Counselor	11,688	0.33
Jenkins, Loreatha	Wellness Manager	53,858	1.00
Jones, Joyce	Intake Specialist	28,726	1.00
Kersey, Angela	Fiscal Assistant II	43,823	1.00
Key, Hunter	GIS Manager	66,012	1.00
Lovett, Dionne	Aging Services Director	85,589	1.00
Luukkonen, Peggy	ADRC Program Manager	50,963	1.00
Masisak, Don	Coordinated Transportation Director	91,140	1.00
Massey, Audrey	ADRC Counselor	45,171	1.00
McClenning, Lupita	Planning & Governmnet Srvs Director	90,891	1.00
McPhatter, Quentin	Grant Specialist/Senior Planner	29,568	0.57
Moore, Anita	Intake Specialist	34,039	1.00
Oliver, Russell	Senior Planner II	58,425	1.00
Parrish, Margarita	ADRC Counselor	34,072	1.00
Rogers, Pamela	Contracts Administrator	56,468	1.00
Sanborn, Betty	Fiscal Assistant I	38,301	1.00
Shafer, Ethan	IT Assistant	18,233	0.71
Sharpe, Brian	Facilities Maintenance Coordinator	34,411	1.00
Townsend, Teresa	Administrative Assistant	42,647	1.00
Waid, Beverly	ADRC Counselor	42,609	1.00
Watkins, Terri	Transportation Fiscal Analyst	47,765	0.69
Westberry, Mark	Information Technology Officer	2,692	0.04
Williams, Tamela	ADRC Counselor	37,382	1.00
Wilson, Kendra	ADRC Counselor	14,027	0.40
Wolven, Meizi	Grant Specialist	39,172	1.00
Totals		$ 1,721,230	30.43

COASTAL REGIONAL COMMISSION

Reconciliation of Employees' Salaries
Fiscal Year Ended June 30, 2017

		Special Revenue Fund	Internal Service Fund	Total All Funds
Regular Salary Costs		$ 1,080,941	$ 425,307	$ 1,506,248
Compensated Absences		154,375	60,607	214,982
Total Salary Costs From Schedule of Employees' Salaries		1,235,316	485,914	1,721,230
Compensated Absences Payable July 1	107,579			
Compensated Absences Payable June 30	105,603			
Net Increase (Decrease) in Compensated Absences Payable		(1,976)	-	(1,976)
Fringe Benefits Allocated (excluding compensated absences)		367,744	144,885	512,629
Total Personal Services Costs		$ 1,601,084	$ 630,799	$ 2,231,883

COASTAL REGIONAL COMMISSION

Schedule of Travel
Fiscal Year Ended June 30, 2017

Name	Title	Amount
Barr, Gale	Aging Fiscal Analyst	$ 3,568
Brand, Michael	Case Manager	4,068
Burns, Allen	Executive Director	6,274
Dantzler, David	Mobility Manager	7,450
Dukes,Nekita	ADRC Counselor	3,210
Foisy Windsor, Victoria	Case Manager Supervisor	1,773
Fulton, Lisa	GIS Analyst/Senior Planner	512
Geiger, Lena	Finance Director	1,682
George, Chandra	Case Manager	784
Jenkins, Loreatha	Wellness Manager	5,482
Jones, Joyce	Intake Specialist	31
Key, Hunter	GIS Manager	4,239
Lovett, Dionne	Aging Services Director	8,733
Luukkonen, Peggy	ADRC Program Manager	9,048
Masisak, Don	Coordinated Transportation Director	3,356
Massey, Audrey	ADRC Counselor	1,119
McClenning, Lupita	Planning & Governmnet Srvs Director	2,126
McPhatter, Quentin	Grant Specialist/Senior Planner	1,899
Moore, Anita	Intake Specialist	469
Oliver, Russell	Senior Planner II	1,220
Parrish, Margarita	ADRC Counselor	1,846
Rogers, Pamela	Contracts Administrator	7,909
Sanborn, Betty	Fiscal Assistant I	12
Sharpe, Brian	Facilities Maintenance Coordinator	1,105
Townsend, Teresa	Administrative Assistant	53
Waid, Beverly	ADRC Counselor	195
Watkins, Terri	Transportation Fiscal Analyst	681
Williams, Tamela	ADRC Counselor	603
Wilson, Kendra	ADRC Counselor	95
Wolven, Meizi	Grant Specialist	603
Totals		$ 80,145

COASTAL REGIONAL COMMISSION

Schedule of Vehicles
Fiscal Year Ended June 30, 2017

License Number	Model Year	Make Model	Body Style	Color	Manufacturers Identification	Ending Mileage
51348	2000	Toyota Sienna	Van	White	4T3ZF19C3YU293358	114,647
GV28676	2007	Crown Victoria	4-Door	Silver	2FAHP71W37X104591	170,597
GV3049C	2010	Grand Marquis	4-Door	White	2MEBM7FV7AX631063	154,501
GV4471A	2011	KIA Sorento	4-Door	Lt Bronze	5XYKT4A24BGO65115	137,273
GV5499B	2011	KIA Sorento	4-Door	Silver	5XYKT4A27BG181828	131,434
GV3077B	2011	Chevrolet Impala	4-Door	White	2G1WF5EKXB1259532	71,937
GV4832B	2011	Chevrolet Impala	4-Door	White	2G1WF5EK4B1259249	50,342
GV5499B	2017	Ford Escape	4-Door	Lt Silver	1FMCU0GD5HUB05160	15,755
GV3218G	2017	Ford Escape	4-Door	Dk Silver	1FMCU0GDXHUE24859	1,015
GV3217G	2017	Ford Escape	4-Door	Gold	1FMCU0GD6HUD95151	532
GV8995D*	2014	Chevrolet Impala	4-Door	White	2G1WASE32E1117204	37,795

*Note: One vehicle is titled in the name of Coastal Regional Commission, with GDOT as the lien holder. All other vehicles are titled in the name of Coastal Regional Commission.

COASTAL REGIONAL COMMISSION
Coastal Regional Coaches
Rural Public Transit-Schedule of Vehicles
Fiscal Year Ended June 30, 2017

GDOT Veh #	Vehicle Description	Vin #	Ending Mileage	Disposal Date
2866	2009 Ford Econoline	1FTDS34SX9DA09173	183,882	
2930	2010 Goshen/Ford Coach w/ Lift	1FDFE45SX9DA88537	200,136	
2932	2010 Goshen/Ford Coach w/ Lift	1FDFE45S39DA88539	274,447	
2945	2010 Ford Elkhart Shuttle w/ Lift	1FDEE3FS3ADA17348	277,574	
3026	2010 Conversion Van W/Lift	1FTDS3EL0ADA95329	151,847	
3071	2010 Ford GCII Shuttle	1FDEE3FS1BDA14921	161,116	
3074	2010 Ford GCII Shuttle	1FDEE3FS1ADB01605	213,035	
3076	2010 Ford GCII Shuttle	1FDEE3FS5ADB02336	200,495	09/01/16
3080	2010 Ford GCII Shuttle	1FDFE4FS6ADA97464	231,066	
3082	2010 Ford GCII Shuttle	1FDFE4FS1ADA97467	214,184	
3089	2010 Ford GCII Shuttle	1FDFE4FS6ADB00461	199,005	
3090	2010 Ford GCII Shuttle	1FDFE4FS2ADA84663	189,429	03/14/17
3097	2010 Ford GCII Shuttle	1FDFE4FS9ADA90136	188,044	03/14/17
3297	2012 Ford/Goshen Shuttle Bus w/ Lift	1FDFE4FS0CDA94398	153,620	
3298	2012 Ford/Goshen Shuttle Bus w/ Lift	1FDFE4FS2CDA94399	136,202	
3299	2012 Ford/Goshen Shuttle Bus w/ Lift	1FDFE4FS4CDA94405	171,675	
3300	2012 Ford/Goshen Shuttle Bus w/ Lift	1FDFE4FSXCDA94408	176,371	
3301	2012 Ford/Goshen Shuttle Bus w/ Lift	1FDFE4FSXCDA94411	191,934	
3302	2012 Ford/Goshen Shuttle Bus w/ Lift	1FDFE4FS3CDA94413	158,702	
3303	2012 Ford/Goshen Shuttle Van w/ Lift	1FDEE3FS4CDA92868	159,211	
3304	2012 Ford/Goshen Shuttle Van w/ Lift	1FDEE3FS2CDA92870	129,711	
3305	2012 Ford/Goshen Shuttle Van w/ Lift	1FDEE3FS6CDA92869	217,039	
3306	2012 Ford/Goshen Shuttle Van w/ Lift	1FDEE3FS9CDA96009	159,034	
3307	2012 Ford/Goshen Shuttle Van w/ Lift	1FDEE3FS5CDA96010	168,322	
3308	2012 Ford/Goshen Shuttle Van w/ Lift	1FDEE3FS9CDA96012	199,026	
3309	2012 Ford/Goshen Shuttle Van w/ Lift	1FDEE3FS0CDA96013	202,940	
3414	2014 Goshen Shuttle Bus w/ Lift (GCII)	1FDEE3FS3EDA17114	112,468	
3415	2014 Goshen Shuttle Bus w/ Lift (GCII)	1FDEE3FS7EDA13356	156,810	
3416	2014 Goshen Shuttle Bus w/ Lift (GCII)	1FDEE3FS5EDA17115	134,686	
3417	2014 Goshen Shuttle Bus w/ Lift (GCII)	1FDEE3FS7EDA18282	130,057	
3418	2014 Goshen Shuttle Bus w/ Lift (GCII)	1FDEE3FS5EDA18281	180,384	
3419	2014 Goshen Shuttle Bus w/ Lift (GCII)	1FDEE3FS1EDA26751	121,588	
3420	2014 Goshen Shuttle Bus w/ Lift (GCII)	1FDEE3FS3EDA26752	149,601	
3421	2014 Goshen Shuttle Bus w/ Lift (GCII)	1FDEE3FS5EDA26753	114,162	
3422	2014 Goshen Shuttle Bus w/ Lift (GCII)	1FDEE3FS1EDA34087	123,469	
3423	2014 Goshen Shuttle Bus w/ Lift (GCII)	1FDEE3FS3EDA34088	120,320	

Note: All Public Transit Vehicles are titled in the name of Coastal Regional Commission, with GDOT as the lien holder.

COASTAL REGIONAL COMMISSION
Coastal Regional Coaches
Rural Public Transit-Schedule of Vehicles
Fiscal Year Ended June 30, 2017

GDOT Veh #	Vehicle Description	Vin #	Ending Mileage	Disposal Date
3424	2014 Goshen Shuttle Bus w/ Lift (GCII)	1FDEE3FS5EDA34089	111,480	
3425	2014 Goshen Shuttle Bus w/ Lift (GCII)	1FDEE3FS1EDA34090	90,890	10/01/16
3426	2014 Goshen Shuttle Bus w/ Lift (GCII)	1FDEE3FS2EDA46443	137,355	
3427	2014 Goshen Shuttle Bus w/ Lift (GCII)	1FDEE3FS4EDA46444	119,993	
3428	2014 Goshen Shuttle Bus w/ Lift (GCII)	1FDEE3FS6EDA46445	109,732	
3429	2014 Goshen Shuttle Bus w/ Lift (GCII)	1FDEE3FS8EDA46446	130,962	
3437	2014 Ford E350 Shuttle Van w/ Lift	1FDEE3FS8EDA88325	121,823	
3438	2014 Ford E350 Shuttle Van w/ Lift	1FDEE3FS5EDA99153	113,850	
3439	2014 Ford E350 Shuttle Van w/ Lift	1FDEE3FS7EDA99154	137,854	
3440	2014 Ford E350 Shuttle Van w/ Lift	1FDEE3FS6EDB17711	134,646	
3441	2014 Ford E350 Shuttle Van w/ Lift	1FDEE3FS8EDB17712	64,998	03/24/17
3442	2014 Ford E350 Shuttle Van w/ Lift	1FDEE3FSXEDB17713	71,741	09/01/16
3443	2014 Ford E350 Shuttle Van w/ Lift	1FDEE3FS1EDB17714	82,443	
3444	2014 Ford E350 Shuttle Van w/ Lift	1FDEE3FS3EDB17715	127,288	
3445	2014 Ford E350 Shuttle Van w/ Lift	1FDEE3FS5EDB17716	95,622	
3446	2014 Ford E350 Shuttle Van w/ Lift	1FDEE3FS7EDB17717	60,690	
3447	2014 Ford E350 Shuttle Van w/ Lift	1FDEE3FS9EDB17718	85,976	
3448	2014 Ford E350 Shuttle Van w/ Lift	1FDEE3FS2EDB10318	95,331	
3449	2014 Ford E350 Shuttle Van w/ Lift	1FDEE3FS4EDB10319	136,991	
3450	2014 Ford E350 Shuttle Van w/ Lift	1FDEE3FS0EDB10320	104,028	
3451	2014 Ford E350 Shuttle Van w/ Lift	1FDEE3FS2EDB10321	108,493	
3452	2014 Ford E350 Shuttle Van w/ Lift	1FDEE3FS0EDB17719	93,711	
3453	2014 Ford E350 Shuttle Van w/ Lift	1FDEE3FS7EDB17720	96,774	
3753	2017 Ford E350 Shuttle Van w/Lift	1FDEE3FS0HDC37878	1,025	
3764	2017 Ford E350 Shuttle Van w/Lift	1FDEE3FS7HDC57447	1,030	
3813	2017 Ford E350 Shuttle Van w/Lift	1FDEE3FS9HDC57448	1,033	
3814	2017 Ford E350 Shuttle Van w/Lift	1FDEE3FS0HDC57449	1,040	
3815	2017 Ford E350 Shuttle Van w/Lift	1FDEE3FS2HDC57453	1,047	
3816	2017 Ford E350 Shuttle Van w/Lift	1FDEE3FS1HDC55810	1,050	
3817	2017 Ford E350 Shuttle Van w/Lift	1FDEE3FS0HDC55815	1,320	
3818	2017 Ford E350 Shuttle Van w/Lift	1FDEE3FS7HDC55813	1,040	
3819	2017 Ford E350 Shuttle Van w/Lift	1FDEE3FS6HDC55818	1,021	
3820	2017 Ford E350 Shuttle Van w/Lift	1FDEE3FS3HDC55811	1,054	
3821	2017 Ford E350 Shuttle Van w/Lift	1FDEE3FS2HDC55816	1,026	
3822	2017 Ford E350 Shuttle Van w/Lift	1FDEE3FS4HDC55817	1,035	
3823	2017 Ford E350 Shuttle Van w/Lift	1FDEE3FS5HDC55812	1,315	
3824	2017 Ford E350 Shuttle Van w/Lift	1FDEE3FS9HDC55814	1,102	

Note: All Public Transit Vehicles are titled in the name of Coastal Regional Commission, with GDOT as the lien holder.

COASTAL REGIONAL COMMISSION
SUMMARY STATEMENT OF SERVICES
AGING DEPARTMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

SERVICE	# OF ACTUAL UNITS SERVED	# OF PERSONS SERVED
Adult Day Care-Ind Alzheimer's	27,182	35
Adult Day Care-Ind-CBS-Alzheimer's	1,973	4
Adult Day Care-Ind-CBS	4,800	7
Adult Day Care-Ind-CBS Respite	4,686	6
Adult Day Care-Ind-IIIB	19,321	24
Mobile Adult Day Care-Ind-CBS	1,986	6
Case Management-CBS	2,493	176
Case Management-SSBG	49	3
Case Management-IIIB	1,629	115
Case Management-IIIE	290	20
Congregate Meals-Ind-CBS	9,559	113
Congregate Meals-Ind-IIIC1	127,167	1,238
Congregate Meals-Ind-AoA NSIP (USDA)	10,125	115
Congregate Meals-Ind-SSBG NSIP Supplemental	3,610	38
Home Delivered Meals-Ind-CBS	17,334	139
Home Delivered Meals-Ind-IIIC2	61,272	445
Home Delivered Meals-Ind-AoA NSIP (USDA)	8,151	66
Home Delivered Meal-Ind-NSIP - State	16,866	133
Homemaker-Ind-CBS	2,336	32
Homemaker-Ind-IIIB	3,042	36
Homemaker-Ind-SSBG	27	2
AAA Information & Assistance - Group-CBS	1,981	878
AAA Information & Assistance - Group-IIIB	213	94
AAA Information & Assistance - Group-IIIE	2,799	1,240
AAA Information & Assistance - Group-SSBG	2,039	903
Personal Care - CBS	2,777	35
Personal Care - IIIB	1,181	15
Personal Care - SSBG	280	4
Respite Care In-Home-Ind-Alzheimer's	384	4
Respite Care In-Home-Ind-CBS	11	1
Respite Care In-Home-Ind-CBS-Respite Care	1,463	12
Respite Care In-Home-Ind Title IIIE	5,174	44
Respite Care In-Home-Ind-SSBG	156	2
Transportation - CBS	13,501	85
Transportation - IIB	44,111	279
Transportation - SSGB	13,319	84

COASTAL REGIONAL COMMISSION
Schedule of Proposed Financial Settlement
Fiscal Year Ended June 30, 2017
(Continued)

	Accounts Receivable			TOTAL
	Federal (Note 1)	State (Note 1)	Other (Note 2)	
Accounts Receivable-Aging Services:				
DHS, Title III, Part A Administration	$ 25,921	$ -	$ -	$ 25,921
DHS, Title III, Part A/E Administration	8,387	-	-	8,387
DHS, DHS, Title III, Part B	66,915	3,937	-	70,852
DHS, Title III, Part C1 Nutrition Services	106,706	6,323	-	113,029
DHS, Title III, Part C2 Nutrition Services	74,532	4,384	-	78,916
DHS, Title III, Part D Health	2,878	170	-	3,048
DHS, Title III, Part E Family Caregiver	45,427	9,086	-	54,513
DHS, Community Based Services		293,532	-	293,532
DHS, Social Services Block Grant	49,408		-	49,408
DHS, Money Follows the Person	43,203	55,034	-	98,237
DHS, Aging & Disabilities Resource Center	21,231	6,285	-	27,516
DHS, Georgia Cares - CMS SHIP	831	-	-	831
DHS, Nutrition Services Incentive Program (USDA)	28,222	30,064	-	58,286
DHS, Income Tax Checkoff	-	2,966	-	2,966
DHS, Alzheimer's	-	30,810	-	30,810
DHS, Other	-	-	1,917	1,917
DCH, Community Care Services Program	178,406	178,406	-	356,812
Aging, End Elder Abuse	9,149	-	-	9,149
SE GA Health Systems, Care Transitions	-	-	9,000	9,000
Rosalynn Carter Institute, REACH	-	-	4,892	4,892
Accounts Receivable-Transportation Services:				
DHS, Coordinated Transportation, SSBG	42,460	-	-	42,460
DHS, Coordinated Transportation, TANF	81,405	-	-	81,405
DHS, Coordinated Transportation, DBHDD	-	27,962	-	27,962
DHS, Coordinated Transportation, Sec 5310	104,863	-	-	104,863
DHS, Coordinated Transportation, Sec 5317	7,427			7,427
DHS, Coordinated Transportation, GVRA	742	-	-	742
Department of Transportation, Sec 5311-Operating Assistance	236,431	2,971	-	239,402
Department of Transportation, Sec 5316-JARC	189,278	23,660	-	212,938
Bryan County Commission	-	-	14,304	14,304
Bulloch County Commission	-	-	9,536	9,536
Camden County Commission	-	-	14,304	14,304
Effingham County Commission	-	-	11,920	11,920
Glynn County Commission	-	-	25,101	25,101

COASTAL REGIONAL COMMISSION
Schedule of Proposed Financial Settlement, cont.
Fiscal Year Ended June 30, 2017

	Accounts Receivable			TOTAL
	Federal (Note 1)	State (Note 1)	Other (Note 2)	
Accounts Receivable-Transportation Services:				
Liberty County Commission	$ -	$ -	$ 11,920	$ 11,920
Long County Commission	-	-	14,304	14,304
McIntosh County Commission	-	-	7,152	7,152
Screven County Commission	-	-	4,768	4,768
Savannah Association for the Blind	-	-	4,070	4,070
Other Local Contracts	-	-	2,800	2,800
Accounts Receivable-Planning & Govt Services:				
Economic Development Administration-Planning	17,500	-	-	17,500
Department of Community Affairs, Planning Services Base	-	116,336	-	116,336
Department of Transportation, Highway Planning and Construction	32,652	-	-	32,652
City of Bloomingdale	-	-	1,977	1,977
City of Pembroke	-	-	15,000	15,000
City of Pooler	-	-	7,500	7,500
Bryan Co Commission	-	-	20,000	20,000
City of St Marys	-	-	5,000	5,000
City of Kingsland	-	-	5,000	5,000
Town of Woodbine	-	-	5,000	5,000
City of Riceboro	-	-	27,997	27,997
Town of Thunderbolt	-	-	1,250	1,250
Camden County Commission	-	-	56,000	56,000
McIntosh County Commission	-	-	7,000	7,000
City of Hinesville	-	-	9,900	9,900
City of Tybee Island	-	-	2,500	2,500
Sapelo Island National Esturarine Research Reserve	-	-	6,650	6,650
Coastal Georgia Geospatial Consortium	-	-	11,972	11,972
UGA-HAZUS Project	-	-	15,281	15,281
DNR Coastal Resources Division	-	-	500	500
Screven Co Commission	-	-	4,817	4,817
Middle Georgia Regional Commission	-	-	17,952	17,952
Accounts Receivable-General Fund:				
Effingham County Commission	-	-	50,541	50,541
Glenn Davis & Associates	-	-	4,827	4,827
Coastal Reserve, LLC	-	-	7,137	7,137
	$ 1,373,974	$ 791,926	$ 419,789	$ 2,585,689

Note 1 Represents grant funds receivable
Note 2 Represents funds receivable from local cities, counties, and other organizations.

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**REPORT OF INDEPENDENT AUDITORS
ON SCHEDULE OF NON-PUBLIC FUNDS
OF THE COMPONENT UNIT**

The Council
Coastal Regional Commission
Darien, Georgia

Our report on the audit of the basic financial statements of Coastal Regional Commission for the fiscal year ended June 30, 2017, appears in this report. That audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of non-public funds of the Coastal Area District Development Authority, Inc., as a discretely presented component unit of the Coastal Regional Commission, presented on page 125, was audited by other auditors whose report dated December 14, 2016, expressed an unqualified opinion. This schedule is presented for purposes of additional analysis and is not a required part of the basic financial statements of Coastal Regional Commission.

McNair, McLemore, Middlebrooks & Co., LLC

McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

Macon, Georgia
November 2, 2017

COASTAL REGIONAL COMMISSION

Schedule of Non-Public Funds of the Component Unit
October 1, 2015 through September 30, 2016

	Total Primary Government	Component Unit Coastal Area District Development Authority	Totals Reporting Entity
Revenues	$ -	$ 386,482	$ 386,482
Total Revenues	-	386,482	386,482
Qualifying expenses	-	-	-
Nonqualifying expenses	-	434,302	434,302
Total Expenses	-	434,302	434,302
Excess (Deficiency) of Revenues over Expenditures	-	(47,820)	(47,820)
Fund Balance - Beginning of Year	-	582,876	582,876
Fund Balance - End of Year	$ -	$ 535,056	$ 535,056 *

Note: Reportable expenses under OCGA 50-8-35 included in expenses for the year ended September 30, 2016 as follows:

NONE

* Net Position at September 30, 2016 represents the net position from continuous operations.

COASTAL REGIONAL COMMISSION

Notes to the Schedule of Non-Public Funds of the Component Unit
Fiscal Year Ended September 30, 2016

Note 1 - Schedule of Non-Public Funds

The Coastal Area District Development Authority, Inc. expended Non-Public funds for business meals and incidental expenses of bona fide industrial prospects or other persons who attended any meeting at their request to discuss the location or development of new business, industry, or tourism. The total amount expended for the year ended September 31, 2016 was $954.

According to the OCGA, Section 50-8-35(f)(z), a schedule is required to be included within the annual audit of each non-profit corporation which reports the beginning balance of unexpended Non-Public funds; the date, amount, and source of all receipts of Non-Public funds; the date, place, purpose, and persons for whom expenditures were made for all such expenditures of Non-Public funds; and the ending balance of unexpended Non-Public funds.

Note 2 - Basis of Accounting

The Schedule of Non-Public Funds is prepared in accordance with the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

STATISTICAL SECTION

(UNAUDITED)

Statistical Section (unaudited)

This part of the Coastal Regional Commission's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplemental information says about the Commission's overall financial health.

Contents **Page**

Financial Trends 129-133

These schedules contain trend information to help the reader understand how the Commission's financial performance and well-being have changed over time.

Revenue Capacity 134-135

These schedules contain information to help the reader assess the Commission's most significant local revenue source, grants and contracts.

Debt Capacity 137

These schedules present information to help the reader assess the affordability of the Commission's current levels of outstanding debt and the Commission's ability to issue additional debt in the future.

Demographic and Economic Information 138-140

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Commission's financial activities take place.

Operating Information 141-142

These schedules contain service and infrastructure data to help the reader understand how the information in the Commission's financial report relates to the services the Commission provides and the activities it performs.

COASTAL REGIONAL COMMISSION

Net Position by Component
Last Ten Fiscal Years

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental Activities										
Net Investment in Capital Assets	$ 642,679	$ 584,966	$ 1,548,706	$ 2,838,700	$ 2,604,923	$ 2,091,412	$ 2,009,363	$ 1,317,072	$ 646,228	$ 783,096
Unrestricted	631,622	776,650	946,774	1,365,637	1,520,807	1,195,801	1,457,660	779,003	909,098	1,074,742
Total Governmental Activities Net Position	$ 1,274,301	$ 1,361,616	$ 2,495,480	$ 4,204,337	$ 4,125,730	$ 3,287,213	$ 3,467,023	$ 2,096,075	$ 1,555,326	$ 1,857,837
Primary Government										
Net Investment in Capital Assets	$ 642,679	$ 584,966	$ 1,548,706	$ 2,838,700	$ 2,604,923	$ 2,091,412	$ 2,009,363	$ 1,317,072	$ 646,228	$ 783,096
Unrestricted	631,622	776,650	946,774	1,365,637	1,520,807	1,195,801	1,457,660	779,003	909,098	1,074,742
Total Primary Government Net Position	$ 1,274,301	$ 1,361,616	$ 2,495,480	$ 4,204,337	$ 4,125,730	$ 3,287,213	$ 3,467,023	$ 2,096,075	$ 1,555,326	$ 1,857,837

COASTAL REGIONAL COMMISSION

Change in Net Position
Last Ten Fiscal Years

Functions/Programs	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Expenses										
Governmental activities:										
General government	$ 128,621	$ 129,543	$ 284,425	$ 767,425	$ 1,331,413	$ 1,365,582	$ 1,495,292	$ 945,753	$ 980,093	$ 131,750
Direct federal programs	47,764	311,327	880,312	2,566,890	4,740,253	300,993	149,664	2,286,092	310,948	1,799,048
State administered programs	8,377,594	8,137,739	9,330,386	10,141,447	11,725,973	11,982,327	10,917,256	10,859,104	10,463,131	9,397,602
Local programs	588,555	285,230	241,987	318,422	223,915	185,621	27,337	215,840	241,356	290,022
Total governmental activities expenses	9,142,534	8,863,839	10,737,110	13,794,184	18,021,554	13,834,523	12,589,549	14,306,789	11,995,528	11,618,422
Total primary government expenses	9,142,534	8,863,839	10,737,110	13,794,184	18,021,554	13,834,523	12,589,549	14,306,789	11,995,528	11,618,422
Program Revenues										
Governmental activities:										
Charges for services	-	-	16,180	102,409	68,797	32,294	-	441,403	663,052	784,620
Operating Grants and contributions	8,552,680	8,037,486	9,923,113	12,828,349	16,156,558	11,517,109	10,435,850	11,948,760	9,727,903	9,590,401
Capital Grants and contributions			1,171,828	1,794,640	923,093	607,733	1,524,319	396,804	-	563,384
Total governmental activities program revenues	8,552,680	8,037,486	11,111,121	14,725,398	17,148,448	12,157,136	11,960,169	12,786,967	10,390,955	10,938,404
Total primary government program revenues	8,552,680	8,037,486	11,111,121	14,725,398	17,148,448	12,157,136	11,960,169	12,786,967	10,390,955	10,938,404
Net (Expense)/Revenue										
Governmental activities:	(589,854)	(826,353)	374,011	931,214	(873,106)	(1,677,387)	(629,380)	(1,519,822)	(1,604,573)	(680,018)
Total primary government net expense	(589,854)	(826,353)	374,011	931,214	(873,106)	(1,677,387)	(629,380)	(1,519,822)	(1,604,573)	(680,018)
General Revenue and Other Changes in Net Position										
Governmental activities:										
Local government dues	495,217	777,217	631,721	631,721	654,810	654,810	654,810	703,921	851,253	851,253
Investment income, net	(4,427)	(5,771)	22,971	16,244	3,405	1,425	-	507	762	829
Contributions	23,770	51,880	-	-	-	-	-	-	-	-
Miscellaneous	71,009	90,342	105,161	129,675	136,287	182,635	154,381	99,936	211,809	130,447
Total governmental activities	585,569	913,668	759,853	777,641	794,502	838,870	809,191	804,364	1,063,824	982,529
Total primary government	585,569	913,668	759,853	777,641	794,502	838,870	809,191	804,364	1,063,824	982,529
Change in Net Position										
Governmental activities:	(4,285)	87,315	1,133,864	1,708,855	(78,604)	(838,517)	179,811	(715,458)	(540,749)	302,511
Total primary government	$ (4,285)	$ 87,315	$ 1,133,864	$ 1,708,855	$ (78,604)	$ (838,517)	$ 179,811	$ (715,458)	$ (540,749)	$ 302,511

COASTAL REGIONAL COMMISSION

Fund Balances - Governmental Funds
Last Ten Fiscal Years

	2008	2009	2010	2011 *	2012	2013	2014	2015	2016	2017
General Fund										
Reserved	$ 117,794	$ 143,097	$ 121,559	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unreserved	547,193	674,364	827,128	-	-	-	-	-	-	-
Nonspendable			-	89,898	145,293	75,208	83,190	80,932	199,100	186,507
Assigned			-	74,734	74,429	-	10,162	-	-	-
Unassigned			-	1,028,588	1,179,868	1,126,982	834,896	786,830	921,408	1,026,011
Total general fund	$ 664,987	$ 817,461	948,687	1,193,220	1,399,590	1,202,190	928,248	867,762	1,120,508	1,212,518
All Other Governmental Funds										
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved	-	-	46,191	-	-	-	-	-	-	-
Nonspendable	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	230,129	198,170	61,368	-	102,925	72,331	50,790
Unassigned	-	-	-	-	-	-	-	-	-	-
Total All Other Governmental Funds	-	-	46,191	230,129	198,170	61,368	-	102,925	72,331	50,790
Total Governmental Funds										
Reserved	117,794	143,097	121,559	-	-	-	-	-	-	-
Unreserved	547,193	674,364	873,319	-	-	-	-	-	-	-
Nonspendable	-	-	-	89,898	145,293	75,208	83,190	80,932	199,100	186,507
Assigned	-	-	-	304,863	272,599	61,368	10,162	102,925	72,331	50,790
Unassigned	-	-	-	1,028,588	1,179,868	1,126,982	834,896	786,830	921,408	1,026,011
Total Governmental Funds	$ 664,987	$ 817,461	$ 994,878	$ 1,423,349	$ 1,597,760	$ 1,263,558	$ 928,248	$ 970,687	$ 1,192,839	$ 1,263,308

* Prior year amounts have not been restated for the implementation of GASB Statement 54.

COASTAL REGIONAL COMMISSION

Changes In Fund Balances, Governmental Funds
Last Ten Fiscal Years

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Revenues										
Local government dues	$ 495,217	$ 777,217	$ 631,721	$ 631,721	$ 654,810	$ 654,810	$ 654,810	$ 703,921	$ 851,253	$ 851,253
Grants and contracts	8,234,625	7,883,089	9,863,993	13,877,849	16,759,061	11,931,614	11,642,241	12,307,491	9,634,379	10,112,028
Charges for services	318,055	154,397	-	102,409	68,797	32,294	-	-	-	-
Investment income, net	(4,427)	(5,771)	22,971	16,244	3,405	1,425	-	507	762	829
Contributions	23,770	51,880	1,247,128	117,993	216,075	193,228	317,928	479,476	756,576	826,376
Other Income	71,009	90,342	105,161	545,260	136,287	182,635	154,381	142,936	261,518	150,743
Total revenue	9,138,249	8,951,154	11,870,974	15,291,476	17,838,435	12,996,006	12,769,360	13,634,331	11,504,488	11,941,230
Expenditures										
Current:										
General government	124,676	64,383	44,391	123,174	95,574	193,671	234,180	225,641	254,027	159,855
Personnel services	1,497,376	1,504,392	1,622,206	1,673,573	1,796,442	1,673,323	1,554,355	1,713,152	1,562,531	1,601,084
Operating expenditures	6,599,048	6,456,647	8,075,468	10,555,449	14,015,334	9,728,284	8,778,496	10,579,791	8,479,622	8,406,202
Indirect cost allocation plan	874,180	757,172	755,011	797,736	895,832	1,068,565	930,508	895,812	948,996	1,013,470
Capital outlay	43,310	16,084	1,196,482	1,713,074	860,843	666,363	1,607,132	177,495	37,159	690,149
Total expenditures	9,138,590	8,798,679	11,693,558	14,863,006	17,664,026	13,330,206	13,104,671	13,591,892	11,282,336	11,870,760
Excess (Deficiency) of revenues over (under) expenditures	(341)	152,475	177,416	428,471	174,410	(334,200)	(335,311)	42,439	222,152	70,469
Other Financing Sources (Uses)										
Transfers in	448,952	675,954	539,099	474,084	492,601	876,283	1,609,435	748,663	290,487	735,378
Transfers out	(448,952)	(675,954)	(539,099)	(474,084)	(492,601)	(876,283)	(1,609,435)	(748,663)	(290,487)	(735,378)
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	$ (341)	$ 152,475	$ 177,416	$ 428,471	$ 174,410	$ (334,200)	$ (335,311)	$ 42,439	$ 222,152	$ 70,469
Debt service as a percentage of noncapital expenditures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Note: Noncapital expenditures are total expenditures less capital outlay.

COASTAL REGIONAL COMMISSION

Government-wide Expenses by Function
Last Ten Fiscal Years

Function	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government	$ 128,621	$ 129,543	$ 284,425	$ 767,425	$ 1,313,946	$ 1,365,582	$ 1,315,731	$ 945,753	$ 980,093	$ 131,750
Aging Programs	5,779,712	5,315,124	5,457,073	5,646,439	6,279,404	5,896,424	5,438,245	5,657,785	5,725,265	5,696,914
Human Services Transportation	2,228,441	2,013,468	1,911,823	1,672,332	1,476,546	1,187,403	1,038,994	967,283	1,011,000	961,330
Rural Public Transportation	-	23,540	1,118,400	2,178,884	3,172,763	4,230,620	3,647,928	3,295,135	2,868,962	3,393,628
Job Access & Reverse Commute	-	1,488	109,846	203,631	437,807	344,677	392,298	501,635	379,882	456,860
Economic Development	47,764	101,387	99,818	165,373	232,555	229,104	259,676	182,081	357,263	288,221
Comprehensive Planning	903,889	1,000,954	938,769	635,358	469,538	431,960	492,173	599,936	658,910	689,719
DNR	21,220	32,121	6,235	-	-	-	-	772	13,469	-
Historic Preservation	32,887	36,274	30,227	19,212	2,121	540	1,594	177	684	-
LiDAR	-	59,362	652,878	94,548	56,893	25,614	-	-	-	-
OEA/Joint Land Use Study	-	150,578	127,616	2,410,981	4,579,982	122,599	2,908	2,156,232	-	-
Total	$ 9,142,534	$ 8,863,839	$ 10,737,110	$ 13,794,183	$ 18,021,555	$ 13,834,523	$ 12,589,547	$ 14,306,789	$ 11,995,528	$ 11,618,422

COASTAL REGIONAL COMMISSION

Government-wide Revenues
Last Ten Fiscal Years

	PROGRAM REVENUES			GENERAL REVENUES			
Fiscal Year	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**	**Local Government Dues**	**Unrestricted Investment Earnings**	**Miscellaneous**	**Total**
2008	318,055	8,234,625	23,770	495,217	(4,427)	71,009	9,138,249
2009	154,397	7,883,089	51,880	777,217	(5,771)	90,342	8,951,154
2010	16,180	9,923,113	1,171,828	631,721	22,971	105,161	11,870,974
2011	102,409	12,828,349	1,794,640	631,721	16,244	129,675	15,503,038
2012	68,797	16,156,558	923,093	654,810	3,405	136,287	17,942,949
2013	32,294	11,517,109	607,733	654,810	1,425	182,635	12,996,006
2014	-	10,435,850	1,524,319	654,810	-	154,381	12,769,360
2015	441,403	11,948,760	396,804	703,921	507	99,936	13,591,331
2016	663,052	9,727,903	-	851,253	762	211,809	11,454,779
2017	784,620	9,590,401	563,384	851,253	829	130,447	11,920,934

COASTAL REGIONAL COMMISSION

Schedule of Local Government Membership Dues
Last Ten Fiscal Years

County/City	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Bryan County										
Pembroke	$ 2,791	$ 4,582	$ 3,101	$ 3,101	$ 2,196	$ 2,196	$ 2,196	$ 2,361	$ 2,855	$ 2,855
Richmond Hill	8,855	14,539	9,839	9,839	9,281	9,281	9,281	9,977	12,065	12,065
Unincorporated	15,822	25,977	17,580	17,580	18,756	18,756	18,756	20,163	24,383	24,383
Bulloch County										
Statesboro	23,881	23,881	26,534	26,534	28,422	28,422	28,422	30,554	36,949	36,949
Brooklet	1,171	1,171	1,301	1,301	1,395	1,395	1,395	1,500	1,814	1,814
Portal	628	628	698	698	638	638	638	686	829	829
Register	173	173	192	192	175	175	175	188	228	228
Unincorporated	33,048	33,048	36,720	36,720	39,587	39,587	39,587	42,556	51,463	51,463
Camden County										
Kingsland	12,389	20,340	13,765	13,765	15,946	15,946	15,946	17,142	20,730	20,730
St. Mary's	14,764	24,240	16,404	16,404	17,121	17,121	17,121	18,405	22,257	22,257
Woodbine	1,294	2,125	1,438	1,438	1,412	1,412	1,412	1,518	1,836	1,836
Unincorporated	17,956	29,481	19,951	19,951	16,034	16,034	16,034	17,237	20,844	20,844
Chatham County										
Savannah	56,239	137,459	140,598	140,598	136,286	136,286	136,286	146,507	177,172	177,172
Garden City	10,862	17,834	12,069	12,069	8,778	8,778	8,778	9,436	11,411	11,411
Port Wentworth	3,152	5,175	3,502	3,502	5,359	5,359	5,359	5,761	6,967	6,967
Pooler	9,369	15,382	10,410	10,410	19,140	19,140	19,140	20,576	24,882	24,882
Tybee Island	3,263	5,358	3,626	3,626	2,990	2,990	2,990	3,214	3,887	3,887
Bloomingdale	2,564	4,210	2,849	2,849	2,713	2,713	2,713	2,916	3,527	3,527
Thunderbolt	2,252	3,697	2,502	2,502	2,668	2,668	2,668	2,868	3,468	3,468
Unincorporated	65,275	107,172	72,528	72,528	87,194	87,194	87,194	93,734	113,352	113,352
Glynn County										
Brunswick	15,602	25,615	17,335	17,335	15,383	15,383	15,383	16,537	19,998	19,998
Unincorporated	51,974	85,334	57,749	57,749	64,243	64,243	64,243	69,061	83,516	83,516
Liberty County										
Hinesville	31,183	51,198	34,648	34,648	33,437	33,437	33,437	35,945	43,468	43,468
Walthourville	4,135	6,788	4,594	4,594	4,111	4,111	4,111	4,419	5,344	5,344
Allenhurst	808	1,327	898	898	695	695	695	747	904	904
Midway	1,129	1,853	1,254	1,254	2,121	2,121	2,121	2,280	2,757	2,757
Flemington	379	622	421	421	743	743	743	799	966	966

Schedule of Local Government Membership Dues, cont.
Last Ten Fiscal Years

County/City	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Liberty County, cont.										
Gumbranch	$ 246	$ 403	$ 273	$ 273	$ 264	$ 264	$ 264	$ 284	$ 343	$ 343
Riceboro	755	1,240	839	839	809	809	809	870	1,052	1,052
Unincorporated	24,579	40,355	27,310	27,310	21,273	21,273	21,273	22,868	27,655	27,655
Long County										
Ludowici	1,657	1,657	1,841	1,841	1,703	1,703	1,703	1,831	2,214	2,214
Unincorporated	10,199	10,199	11,332	11,332	12,761	12,761	12,761	13,718	16,589	16,589
McIntosh County										
Darien	1,810	2,972	2,011	2,011	1,975	1,975	1,975	2,123	2,568	2,568
Unincorporated	9,610	15,779	10,678	10,678	12,358	12,358	12,358	13,285	16,065	16,065
Effingham County										
Rincon	6,170	6,170	6,856	6,856	8,836	8,836	8,836	9,499	11,487	11,487
Springfield	2,054	2,054	2,282	2,282	2,852	2,852	2,852	3,066	3,708	3,708
Guyton	1,536	1,536	1,707	1,707	1,684	1,684	1,684	1,810	2,189	2,189
Unincorporated	32,568	32,568	36,187	36,187	38,878	38,878	38,878	41,794	50,541	50,541
Screven County										
Oliver	216	216	295	295	239	239	239	257	311	311
Newington	274	274	375	375	274	274	274	295	356	356
Sylvania	2,275	2,275	3,114	3,114	2,956	2,956	2,956	3,178	3,843	3,843
Hiltonia	358	358	490	490	342	342	342	368	445	445
Rocky Ford	158	158	217	217	144	144	144	155	187	187
Unincorporated	9,794	9,794	13,408	13,408	10,638	10,638	10,638	11,436	13,829	13,829
Totals	$ 495,217	$ 777,217	$ 631,721	$ 631,721	$ 654,810	$ 654,810	$ 654,810	$ 703,921	$ 851,253	$ 851,253

COASTAL REGIONAL COMMISSION

Ratio of Outstanding Debt by Type
Last Ten Fiscal Years

	Governmental Activities						
Fiscal Year	**Contractual Obligations**	**Capital Leases**	**Total Primary Government**	**Percentage of Personal Income**	**Total Per Capita**	**Population**	**Per Capita Income**
2008	-	-	-	0.00%	-	434,028	30,523
2009	-	-	-	0.00%	-	495,217	29,233
2010	-	-	-	0.00%	-	777,217	30,129
2011	-	-	-	0.00%	-	631,721	31,119
2012	-	-	-	0.00%	-	631,721	32,371
2013	-	1,733,497	1,733,497	0.00%	3	654,810	32,747
2014	-	1,649,764	1,649,764	0.00%	3	654,810	32,797
2015	-	1,561,464	1,561,464	0.00%	2	654,810	33,838
2016	-	1,468,571	1,468,571	0.00%	2	654,810	n/a
2017	-	1,370,387	1,370,387	0.00%	2	654,810	n/a

Source: U.S. Department of Commerce-Bureau of Economic Analysis.
Note: n/a information is not available at time of printing.

COASTAL REGIONAL COMMISSION

Statistical Data
Annual Unemployment Rates (%) for the 10 County Coastal Georgia Region 2008 - 2016

County	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Bryan	4.9%	7.7%	8.3%	8.1%	8.3%	8.0%	7.1%	6.5%	5.2%	4.9%
Bulloch	6.1%	9.2%	10.1%	10.3%	10.2%	11.2%	9.0%	7.4%	6.0%	5.7%
Camden	5.6%	8.7%	9.9%	9.5%	9.7%	9.4%	8.5%	6.8%	5.5%	5.7%
Chatham	5.7%	8.5%	9.1%	9.1%	9.2%	8.9%	8.1%	7.3%	5.7%	5.2%
Effingham	4.8%	8.1%	8.7%	8.4%	8.3%	7.6%	6.7%	6.2%	5.0%	4.9%
Glynn	5.1%	8.3%	9.4%	9.7%	10.5%	9.8%	8.7%	7.6%	6.0%	5.3%
Liberty	6.0%	8.3%	9.2%	9.3%	9.7%	10.6%	9.9%	7.9%	6.3%	5.8%
Long	4.4%	6.4%	7.2%	7.6%	7.2%	8.1%	6.6%	7.3%	5.9%	5.5%
McIntosh	5.9%	9.9%	11.4%	10.8%	10.7%	10.4%	11.5%	8.2%	6.4%	5.8%
Screven	7.8%	13.9%	14.1%	13.3%	12.7%	12.3%	9.2%	10.0%	8.1%	7.6%
Regional Average	5.6%	8.9%	9.7%	9.6%	9.7%	9.6%	8.5%	7.5%	6.0%	5.6%
Georgia State Average	6.5%	10.0%	10.4%	10.0%	9.0%	8.0%	7.0%	6.1%	5.1%	5.1%

Sources: Georgia Department of Labor

COASTAL REGIONAL COMMISSION

Statistical Data
Annual Per Capita Personal Income Rates ($) for the 10 County Coastal Georgia Region 2006 - 2015

County	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Bryan	$34,163	$35,574	$39,110	$37,945	$39,394	$40,085	$41,125	$41,448	$45,657	$47,448
Bulloch	22,394	23,690	25,190	24,192	24,559	24,335	26,512	27,560	28,062	29,258
Camden	28,773	29,593	29,796	29,146	30,236	32,058	33,317	33,719	31,725	32,754
Chatham	37,624	39,779	40,799	38,734	38,748	41,480	41,804	41,859	40,872	42,115
Effingham	28,762	30,444	32,904	32,161	33,648	34,485	34,696	35,932	36,108	37,507
Glynn	38,155	39,185	38,878	35,629	36,029	36,619	38,693	38,735	38,341	39,814
Liberty	25,020	26,198	27,251	25,275	26,911	27,940	30,111	30,756	32,448	33,488
Long	20,770	21,901	21,758	21,039	21,498	21,473	21,155	20,792	22,221	22,525
McIntosh	24,531	25,739	22,588	21,771	22,346	23,235	23,910	24,861	24,529	26,097
Screven	22,826	24,274	26,957	26,433	27,918	29,475	32,391	31,811	28,003	27,371
Regional Average	$28,302	$29,638	$30,523	$29,233	$30,129	$31,119	$32,371	$32,747	$32,797	$33,838
Georgia State Average	$34,420	$35,606	$35,895	$34,396	$34,487	$36,588	$37,254	$37,596	$38,835	$38,835

Sources: Georgia Department of Labor

COASTAL REGIONAL COMMISSION

Principal Employers
Current Year and Nine Years Ago

	2017			2008		
Employer	Employees	Rank	Percentage of total employment	Employees	Rank	Percentage of total employment
Gulfstream Aerospace	10,126	1	3.79%	5,400	2	1.71%
Kings Bay Naval Submarine Base	8,979	2	3.36%	8,936	1	2.82%
Memorial Health University Medical Center	5,000	3	1.87%	4,989	3	1.58%
Savannah/Chatham County Board of Education	4,808	4	1.80%	4,750	4	1.50%
Fort Stewart/Hunter Army Airfield	4,637	5	1.73%	3,942	5	1.25%
St. Joseph's/Candler Health System	3,304	6	1.24%	3,323	6	1.05%
Georgia Southern University	2,798	7	1.05%	1,836	-	0.58%
City of Savannah	2,795	8	1.04%	2,500	8	0.79%
Southeast Georgia Health System	2,262	9	0.85%	1,682	-	-
Sea Island Company	1767	10	0.66%	2,100	9	0.66%
Glynn County Board of Education	1767	10	0.66%	1,900	10	-
Federal Law Enforcement Training Center	-	-	-	3,047	7	0.96%

Sources:Georgia Department of Labor, Brunswick and Glynn County Development Authority, Savannah Economic Development Authority, Camden County Chamber of Commerce, City of Statesboro, Chatham County, City of Savannah, Camden County.

COASTAL REGIONAL COMMISSION
Statistical Data
Chargeable & Non-Chargeable Staff Hours and Full-Time Equivalents by Activity
Last Ten Fiscal Years

	Staff Hours by Fiscal Year									
Hours per Activity	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Aging Services	30,992	30,337	30,784	32,880	38,316	33,725	25,628	25,690	27,000	26,775
Regional Transportation Services	3,209	3,092	6,441	7,165	8,970	9,794	13,956	15,147	5,533	6,546
Planning & Government Services	16,318	17,255	16,268	11,201	7,728	6,019	6,623	9,175	8,376	8,145
Economic Development Services	716	1,772	1,744	3,227	3,770	3,065	4,404	6,893	3,193	2,420
Executive, Finance and Administrative Services	12,155	13,154	11,947	12,742	14,425	13,594	13,732	11,408	12,228	12,059
Total Chargeable Hours	63,389	65,610	67,184	67,215	73,208	66,197	64,343	68,312	56,330	55,945
Annual Leave	3,606	2,998	3,159	3,197	3,263	3,835	3,419	-	-	-
Paid Time Off	-	-	-	-	-	-	-	5,146	4,002	4,849
Sick Leave	1,899	2,226	2,295	2,281	2,358	2,557	2,008	165	-	-
Holiday Leave	3,423	3,260	3,542	3,518	3,768	3,542	3,236	3,236	2,922	2,944
Other Leave	692	572	578	660	471	253	309	137	618	159
Total Non-Chargeable Hours	9,620	9,057	9,574	9,656	9,860	10,187	8,972	8,683	7,542	7,952
Total Staff Hours	73,009	74,666	76,758	76,871	83,068	76,384	73,316	76,995	63,871	63,897

	Full-Time Equivalent Staff by Fiscal Year									
Full-Time Equivalent per Hours	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Aging Services	14.90	14.59	14.80	15.81	18.42	16.21	12.32	12.35	12.98	12.87
Regional Transportation Services	1.54	1.49	3.10	3.44	4.31	4.71	6.71	7.28	2.66	3.15
Planning & Government Services	7.85	8.30	7.82	5.38	3.72	2.89	3.18	4.41	4.03	3.92
Economic Development Services	0.34	0.85	0.84	1.55	1.81	1.47	2.12	3.31	1.54	1.16
Executive, Finance and Administrative Services	5.84	6.32	5.74	6.13	6.93	6.54	6.60	5.48	5.88	5.80
Total FTE per Chargeable Hours	30.48	31.54	32.30	32.31	35.20	31.83	30.93	32.84	27.08	26.90
Annual Leave	1.73	1.44	1.52	1.54	1.57	1.84	1.64	-	-	-
Paid Time Off	-	-	-	-	-	-	-	2.47	1.92	2.33
Sick Leave	0.91	1.07	1.10	1.10	1.13	1.23	0.97	0.08	-	-
Holiday Leave	1.65	1.57	1.70	1.69	1.81	1.70	1.56	1.56	1.40	1.42
Other Leave	0.33	0.28	0.28	0.32	0.23	0.12	0.15	0.07	0.30	0.08
Total FTE per Non-Chargeable Hours	4.62	4.35	4.60	4.64	4.74	4.90	4.31	4.17	3.63	3.82
Total Full-Time Equivalents	35.10	35.90	36.90	36.96	39.94	36.72	35.25	37.02	30.71	30.72

Source: Employee Time Records

COASTAL REGIONAL COMMISSION
SUMMARY STATEMENT OF SERVICES
AGING DEPARTMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

SERVICE	# OF ACTUAL UNITS SERVED	# OF PERSONS SERVED
Adult Day Care-Ind Alzheimer's	27,182	35
Adult Day Care-Ind-CBS-Alzheimer's	1,973	4
Adult Day Care-Ind-CBS	4,800	7
Adult Day Care-Ind-CBS Respite	4,686	6
Adult Day Care-Ind-IIIB	19,321	24
Mobile Adult Day Care-Ind-CBS	1,986	6
Case Management-CBS	2,493	176
Case Management-SSBG	49	3
Case Management-IIIB	1,629	115
Case Management-IIIE	290	20
Congregate Meals-Ind-CBS	9,559	113
Congregate Meals-Ind-IIIC1	127,167	1,238
Congregate Meals-Ind-AoA NSIP (USDA)	10,125	115
Congregate Meals-Ind-SSBG NSIP Supplemental	3,610	38
Home Delivered Meals-Ind-CBS	17,334	139
Home Delivered Meals-Ind-IIIC2	61,272	445
Home Delivered Meals-Ind-AoA NSIP (USDA)	8,151	66
Home Delivered Meal-Ind-NSIP - State	16,866	133
Homemaker-Ind-CBS	2,336	32
Homemaker-Ind-IIIB	3,042	36
Homemaker-Ind-SSBG	27	2
AAA Information & Assistance - Group-CBS	1,981	878
AAA Information & Assistance - Group-IIIB	213	94
AAA Information & Assistance - Group-IIIE	2,799	1,240
AAA Information & Assistance - Group-SSBG	2,039	903
Personal Care - CBS	2,777	35
Personal Care - IIIB	1,181	15
Personal Care - SSBG	280	4
Respite Care In-Home-Ind-Alzheimer's	384	4
Respite Care In-Home-Ind-CBS	11	1
Respite Care In-Home-Ind-CBS-Respite Care	1,463	12
Respite Care In-Home-Ind Title IIIE	5,174	44
Respite Care In-Home-Ind-SSBG	156	2
Transportation - CBS	13,501	85
Transportation - IIB	44,111	279
Transportation - SSGB	13,319	84

Source: DHS-Home & Community Based Services Program Performance Report

SINGLE AUDIT SECTION

COASTAL REGIONAL COMMISSION

Schedule of Expenditures of Federal Awards
Fiscal Year Ended June 30, 2017

Federal Grantor Pass-Through Grantor Program Title	CFDA #	Federal Agency/ Pass-Through Agency/ Grant #	Passed Through to Subrecipients	Federal Expenditures
Direct Federal Programs				
U.S. Dept. of Commerce				
Economic Development Administration				
Economic Development				
Support for Planning Organizations	11.302	04-83-07020	$ -	$ 55,898
Technical Assistance Program	11.302	04-06-07262	-	69,020
Sub-total for 11.302			-	124,918
Sub-total - Direct Federal Programs			**-**	**124,918**
Passed Through Programs:				
U.S. Dept Health and Human Services				
Passed through State of Georgia Dept of Human Services				
Temporary Asst for Needy Families	93.558	42700-373-0000050284	197,334	309,010
Sub-total for 93.558			197,334	309,010
Special Programs for the Aging:				
Title III, Part D - Disease Prevention and Health Promotion Services	93.043	42700-373-0000049187	-	31,486
Sub-total for 93.043			-	31,486
Aging Cluster:				
Title III, Part B - Grants for Supportive	93.044	42700-373-0000049187	$ 239,010	$ 375,971
Services and Senior Centers	93.044	42700-373-0000050284	168,651	257,976
Sub-total for 93.044			407,661	633,947
Sub-total			$ 604,995	$ 1,099,362

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

COASTAL REGIONAL COMMISSION

Schedule of Expenditures of Federal Awards
Fiscal Year Ended June 30, 2017

Federal Grantor Pass-Through Grantor Program Title	CFDA #	Federal Agency/ Pass-Through Agency/ Grant #	Passed Through to Subrecipients	Federal Expenditures
Title III, Part C1,C2 - Nutrition Services	93.045	42700-373-0000049187	798,138	798,138
Sub-total for 93.045			798,138	798,138
Nutrition Services Incentive Program	93.053	42700-373-0000049187	176,997	176,997
Sub-total for 93.053			176,997	176,997
Sub-total Aging Cluster			**1,382,796**	**1,609,082**
Medicaid Cluster:				
Medical Assistance Program CCSP	93.778	42700-373-0000049187	495,116	772,326
Money Follows the Person	93.778	42700-373-0000049187	222,479	269,820
Sub-total for 93.778			717,595	1,042,147
Sub-total Medicaid Cluster			**717,595**	**1,042,147**
Georgia Cares ACL-SMP	93.048	42700-373-0000049187	7,274	7,274
Sub-total for 93.048			7,274	7,274
National Family Caregiver Support IIIE	93.052	42700-373-0000049187	76,703	208,345
Sub-total for 93.052			76,703	208,345
Centers for Medicare and Medicaid Services Research Demonstrations, and Evaluations (Georgia Car	93.779	42700-373-0000049187	$ 126,478	$ 230,594
Sub-total for 93.779			126,478	230,594
Social Services Block Grant	93.667	42700-373-0000049187	71,152	230,344
Social Services Block Grant	93.667	42700-373-0000050284	139,601	213,540
Sub-total for 93.667			210,753	443,884
Sub-total			$ 2,113,938	$ 2,907,379

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

COASTAL REGIONAL COMMISSION

Schedule of Expenditures of Federal Awards
Fiscal Year Ended June 30, 2017

Federal Grantor Pass-Through Grantor Program Title	CFDA #	Federal Agency/ Pass-Through Agency/ Grant #	Passed Through to Subrecipients	Federal Expenditures
Evidenced Based Falls Prevention Program	93.761	42700-373-0000045582	-	2,250
Sub-total for 93.761			-	2,250
Subtotal U.S. Dept of Health and Human Services			**2,718,933**	**3,884,072**
U.S. Dept of Transportation				
Passed through State of Georgia Department of Human Services				
Transit Cluster:				
Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513	42700-373-0000050284	227,932	323,950
Sub-total for 20.513			227,932	323,950
Department of Education Office of Special Education and Rehabilitative Services	84.126	42700-373-0000050284	1,897	1,897
Sub-total for 84.126			1,897	1,897
Rural Public Transit 5317 New Freedom	20.521	42700-373-0000050284	6,800	17,428
Sub-total for 20.516			6,800	17,428
Sub-total Transit Cluster			**236,629**	**343,275**
Sub-total State of Georgia DHS			236,629	343,275
Passed through State of Georgia DOT:				
Highway Planning and Construction	20.205	T005416	-	32,652
Highway Planning and Construction	20.205	MGRC2017	-	31,327
Highway Planning and Construction	20.205	PI# 0015270	-	8,488
Sub-total for 20.205			-	72,467
Sub-total			$ 236,629	$ 417,992

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

COASTAL REGIONAL COMMISSION

Schedule of Expenditures of Federal Awards
Fiscal Year Ended June 30, 2017

Federal Grantor Pass-Through Grantor Program Title	CFDA #	Federal Agency/ Pass-Through Agency/ Grant #	Passed Through to Subrecipients	Federal Expenditures
Rural Public Transit 5311 Operating	20.509	T005935	$ 1,936,977	$ 1,689,057
Rural Public Transit 5311 Capital	20.509	T005516	-	500,786
Sub-total for 20.509			1,936,977	2,189,843
Rural Public Transit 5316 JARC	20.516	T005827	115,989	115,989
Rural Public Transit 5316 JARC	20.516	T005294	189,277	189,277
Sub-total for 20.516			305,266	305,266
Rural Public Transit VTCLI	20.521	T005218	-	13,156
Rural Public Transit 5317 New Freedom	20.521	T005301	-	58,120
Sub-total for 20.521			-	71,277
Sub-total State of Georgia DOT			2,242,243	2,638,854
Sub-total U.S. Dept of Transportation			**2,478,872**	**2,982,129**
U.S. Department of Justice **Office of Violence Against Women**				
Passed through State of Georgia Criminal Justice Coordinating Council:				
End Abuse in Later Life Program	16.528	G14-8-003	$ -	$ 30,566
Sub-total for 16.528			-	30,566
Sub-total U.S. Department of Justice			**-**	**30,566**
Sub-total Passed Through Programs			**5,197,805**	**6,896,767**
Total Federal Expenditures			**$ 5,197,805**	**$ 7,021,685**

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

COASTAL REGIONAL COMMISSION

Notes to Schedule of Expenditures of Federal Awards
Fiscal Year Ended June 30, 2017

Note 1 Significant Accounting Policies

Coastal Regional Commission did not have any non-cash awards during the fiscal year.

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Coastal Regional Commission under programs of the federal government for the year ended June 30, 2017. The information in this schedule is presented in accordance with requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Coastal Regional Commission, it is not intended to and does not present the financial position, changes in net position, or cash flows of Coastal Regional Commission.

Measurement Focus

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through identifying numbers are presented where available. The Commission is not using the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 2 Program Income

In accordance with the terms of the grant, program income totaling $424,460 was used to reduce the amount of federal and state funds expended in the following programs:

Federal Program	CFDA	Amount
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	$ 222
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	50,595
Rural Public Transit 5311 Operating	20.509	373,643
Total Program Income		$ 424,460

Note 3 CRC Matching Funds

In accordance with grant agreements, the Coastal Regional Commission has expended matching contributions totaling $1,207,465 during the year ended June 30, 2017, in connection with the following federal programs:

Federal Program	CFDA	Cash Contributions	In-Kind Contributions
U.S. Department of Commerce			
Economic Development			
Support for Planning Organizations	11.302	$ 129,563	$ -

COASTAL REGIONAL COMMISSION

Notes to Schedule of Expenditures of Federal Awards
Fiscal Year Ended June 30, 2017

U.S. Department of Health and Human Services			
Aging Title III, Part A Administration	93.044	49,501	-
Aging Title III, Part D Health	93.558	3,704	-
Aging Title III, Part B Administration	93.044	5,443	-
REACH Project (Rosalynn Carter Institute)	93.051	-	-
National Family Caregiver Support IIIE	93.052	11,748	-
Social Services Block Grant	93.667	21,054	-
U.S. Department of Transportation			
Highway Planning and Construction	20.205	15,782	-
Rural Public Transit 5311 Operating	20.509	857,051	-
Rural Public Transit 5311 Capital	20.509	65,569	-
Rural Public Transit 5316 JARC	20.516	38,158	-
Rural Public Transit 5317 New Freedom	20.521	9,891	-
		$ 1,207,465	$ -

Note 4 **Sub-Recipient Matching Contributions**

In accordance with the grant agreement, cash and in-kind contributions totaling $739,038 were used as matching contributions by the sub-recipients for the following programs:

Federal Program	CFDA	Cash Contributions	In-Kind Contributions
U.S. Department of Health and Human Services			
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	$ 19,724	$ 6,997
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	93,896	-
National Family Caregiver Support IIIE	93.052	9,907	-
Social Services Block Grant	93.667	1,053	-
U.S. Department of Transportation			
Rural Public Transit 5311 Operating	20.509	607,461	
Total Sub-Recipient Matching Contributions		$ 732,041	$ 6,997

COASTAL REGIONAL COMMISSION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

FEDERAL AWARD FINDINGS

None Reported

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REPORT OF INDEPENDENT AUDITORS ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Council
Coastal Regional Commission
Darien, Georgia

We have audited, in accordance with the 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, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Coastal Regional Commission (the Commission), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Coastal Regional Commission's basic financial statements, and have issued our report thereon dated November 2, 2017. Our report includes a reference to other auditors who audited the financial statements of the Coastal Area District Development Authority, Inc. (CADDA), as described in our report on Coastal Regional Commission's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Commission's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

McNair, McLemore, Middlebrooks & Co., LLC

McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

Macon, Georgia
November 2, 2017

MCNAIR, MCLEMORE, MIDDLEBROOKS & CO., LLC

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REPORT OF INDEPENDENT AUDITORS ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

The Council
Coastal Regional Commission
Darien, Georgia

Report on Compliance for Each Major Federal Program

We have audited Coastal Regional Commission's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each Coastal Regional Commission's major federal programs for the year ended June 30, 2017. Coastal Regional Commission's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Coastal Regional Commission's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Coastal Regional Commission's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Coastal Regional Commission's compliance.

Opinion on Each Major Federal Program

In our opinion, Coastal Regional Commission, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

Report on Internal Control Over Compliance

Management of Coastal Regional Commission is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Coastal Regional Commission's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Coastal Regional Commission's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

McNair, McLemore, Middlebrooks & Co., LLC

McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

Macon, Georgia
November 2, 2017

COASTAL REGIONAL COMMISSION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Section I - Summary of Auditor's Results

Financial Statements

Type of Auditor's Report Issued	Unmodified
Internal Control Over Financial Reporting	
Material Weakness(es) Identified?	No
Significant Deficiency(ies) Identified that are not Considered to be Material Weakness(es)	None Reported
Noncompliance Material to Financial Statements Noted?	No

Federal Awards

Internal Control Over Financial Reporting	
Material Weakness(es) Identified?	No
Significant Deficiency(ies) Identified that are not Considered to be Material Weakness(es)	None Reported
Type of Auditor's Report Issued on Compliance for Major Programs	Unmodified
Any Audit Findings Disclosed that are Required to be Reported in Accordance with Section .510(a) of OMB Circular A-133?	No

Identification of Major Programs

CFDA Numbers	Name of Federal Program
20.509	Formula Grants for Rural Areas (Section 5311)

Dollar Threshold Used to Distinguish Between Type A and Type B Programs	$ 750,000
Auditee Qualified as Low-Risk Auditee?	Yes

Section II - Financial Statement Findings

No financial statement findings were reported.

Section III - Federal Award Findings and Questioned Costs

No matters were reported.

Coastal Regional Commission
OF GEORGIA