



AGENDA
Committee on Ways and Means
Wednesday, February 3, 2016 @ 8:15 a.m.
10th Floor Conference Room, City Hall

Councilmember Judi Brown Clarke, Chair
Councilmember Carol Wood, Vice Chair
Councilmember Tina Houghton, Member

- 1. Call to Order**
- 2. Roll Call**
- 3. Minutes**
 - January 20, 2016
- 4. Public Comment on Agenda Items**
- 5. Discussion/Action:**
 - A.) Tri-County Regional Planning Commission Audit Report for Fiscal Year 2015
(Susan Pigg & Greg Hoffman)
 - B.) Discussion - Late Fees on City of Lansing Taxes
- 6. Other**
- 7. Extended Agenda**
 - A.) UPDATE – Structure, Policies and Procedures of the
City of Lansing Internal Auditor
- 8. Adjourn**



MINUTES
Committee on Ways and Means
Wednesday, February 3, 2016 @ 8:15 a.m.
10th Floor Conference Room, City Hall

CALL TO ORDER

The meeting was called to order at 8:17 a.m.

ROLL CALL

Councilmember Judi Brown Clarke, Chair
Councilmember Carol Wood, Vice Chair -excused
Councilmember Tina Houghton, Member

OTHERS PRESENT

Sherrie Boak, Council Staff
Mark Dotson, Deputy City Attorney
Tammy Good, City Treasurer
Angie Bennett, Finance Director
Sue Pigg, Tri County Regional Planning
Greg Hoffman, Tri County Regional Planning

MINUTES

January 20, 2016 minutes moved to the next meeting for action.

PUBLIC COMMENT

No public comment

Discussion/Action

Tri-County Regional Planning Commission Audit Report for Fiscal Year 2015

Ms. Pigg introductions and distributed quarterly newsletter. Mr. Hoffman distributed Tri County Audit Presentation. There were no negative findings.

Mr. Hoffman reviewed the balance sheet which outlined the cash, payables and fund balance. It was noted there is \$536,085 in the fund balance on reserve and that will cover payables, used for any shortfalls and any equipment purchases. With the breakdown on Revenue sources there is \$1,836,652, and in regards to expenditures, there is no specific "Community and Economic Development" so it is a broad breakdown. The Schedule of Findings and Questioned Costs reflects no changes and no findings. The previous two years there were no financial policies and those were taken care of in this years' audit, therefore no findings.

Ms. Pigg noted she did review Mr. DeLines' memo of January 16, 2016. The Audit has been sent to the City since 1959. There was a question on why in FY 2015 revenue fell to \$1.8 million, and that was due to the end of a 3 year grant, which was a successful initiative. Council Member Houghton asked if without the grant, this is a normal revenue stream, and Ms. Pigg confirmed. As a fiscal perspective they are fine. There are salaries at \$721,000 for 13 full time staff. They receive prosperity initiatives from the State, and rec. those funds disbursed up front, so this increases the bank accounts initially. In 2013 the audit mentioned the need for a formal adoption of policies, which they have now done.

Late Fees on City of Lansing Taxes

Council Member Brown Clarke noted to Ms. Good and Ms. Bennett that Council has received complaints on the internal policy for processing property taxes without acceptance of the postmark. Therefore Council is looking to get clarity on taxes and the received stamp date instead of the postmark. Ms. Good noted that out of roughly 48,000 bills there have only been a handful of concerns. The department presented a copy of a tax bill along with a special notification that was included with the tax bills noting all deadlines, locations to pay, etc. Everything states the bill must be received by 5 p.m. on the deadline. In addition the department did a huge social media blitz along with press releases. It was noted the options for payment include any Comerica Bank, the City drop box, along with paying online with no fee. This option can even be done on the due date. The Committee reviewed the notifications and suggested removing "postmarked after the due date" for clarity, and lastly making the due date in **bold** font. There was a brief discussion on e-filing; however Ms. Bennett noted that currently there is not national vendor that supports e-filing for local taxes.

Other

Council Member Brown Clarke updated Ms. Bennett on the recent concern brought to Council from Union 580 members and their 1099 form with the recent benefits repayment. Ms. Bennett admitted there was an error on the original forms, there was a letter sent out and an amended 1099 was sent out all this week.

Council Member Houghton asked about random spot audits. Ms. Good stated there are two compliance officers in the office, and that is all they do. Once the state tapes arrive, which are two years behind, they before random audits. Council Member Brown Clarke asked if the department needs more staff to address the audits, and Ms. Bennett stated they are fine with two.

Extended agenda – Structure, Policies and Procedures of the City of Lansing Internal Auditor

Council Member Brown Clarke updated the group on Mr. DeLine's retirement and the current work on the structure of the job description and protocol between auditor, council, staff, etc. This is currently in the hands of the Committee on Personnel. The process for the auditor is reviewed in this Committee, and Mr. DeLine was directed to research and provide leadership with other municipalities that were using performance based budgeting and what their auditing practices are. Currently she is reviewing what she was provided with and will clarify in the future.

Ms. Bennett noted that with performance audits it will be hard to audit since the performance based audit is what is communicated to the residents, and that is hard to measure. Council Member Brown Clarke noted that it is a tool for efficiency. We have to look at fiscal response on how dollars are used, and what the department said they were going to use them for.

Currently the City is not sure what the performance based will look like that is why Mr. DeLine was required to research what other municipalities are doing.

ADJOURN

Adjourn at 9:27 a.m.

Submitted by,

Sherrie Boak, Recording Secretary

Lansing City Council

Approved by the Committee on February 17, 2016

DRAFT



MINUTES

**Committee on Ways and Means
Wednesday, January 20, 2016 @ 8:15 a.m.
10th Floor Conference Room, City Hall**

CALL TO ORDER

The meeting was called to order at 8:19 a.m.

ROLL CALL

Councilmember Judi Brown Clarke, Chair
Councilmember Carol Wood, Vice Chair
Councilmember Tina Houghton, Member- absent

OTHERS PRESENT

Sherrie Boak, Council Staff
Jim DeLine, Council Internal Auditor
Joe Abood, Deputy City Attorney – arrived at 8:21 a.m.
Mark Dotson, Deputy City Attorney- arrived at 8:21 a.m.
Angie Bennett, Finance Director – arrived at 8:42 a.m.

MINUTES

MOTION BY COUNCIL MEMBER WOOD TO APPROVE THE MINUTES FROM DECEMBER 16, 2015 AS PRESENTED. MOTION CARRIED 2-0.

PUBLIC COMMENT

No public comment

Discussion/Action

Tri-County Regional Planning Commission Audit Report for Fiscal Year 2015
Council Staff will invite Sue Pigg and Greg Hoffman to the meeting on February 3rd, 2016.
Mr. DeLine noted the bank balances as of September 30, 2015 were federally uninsured and uncollateralized in the amount of \$213,801.

Place on File

Final – City of Lansing Employees' Retirement System Actuarial Valuation for Funding Contributions as of December 31, 2014.

Final – City of Lansing Police and Fire Retirement System Actuarial Valuation for Funding and Contributions as of December 31, 2014

DRAFT

Council Member Wood informed the Committee that the Retirement Boards were updated on January 19, 2016, and that Karen Williams in the Retirement Office has invited Gregory Stump with Boomershine Consulting Group (author of the Actuarial) to the Committee meeting on February 17, 2016. All Council will be invited and a statement on the bottom of the Committee agenda noting "*A quorum of Council may be present. Not decisions will be made*". Mr. Abood confirmed that would suffice since there is no intent or intention of Council to take action on the items.

Other

No topics.

Extended Agenda

UPDATE – Structure, Policies and Procedures of the City of Lansing Internal Auditor

The City attorneys were informed the Committee was still waiting on the definition for "performance audit" and "final report".

Mr. Abood introduced Mr. Dotson.

Council Member Wood asked for a status update on the contract that was used with Arnie Yerxo the former Internal Auditor. Council Member Brown Clarke assured the Committee she had already started meetings with Mary Riley, the new HR Director, and the Committee on Personnel will be meeting on February 3, 2016.

Council Member Wood asked law to research the 2013 contract of Mr. Yerxo, and that there should not be a gap between Mr. DeLine last day of employment, January 29, 2016 and the contract. Council Member Wood stated to Council Member Brown Clarke law should work with the Council President and it should not go thru the Committee on Personnel.

Mr. DeLine stated he did not want a gap, plans to work 2- 2 ½ days a week, and voiced his concern with turning in his ID, having email stopped, and then reactivating it all. Council Staff noted it would not be an issue. Mr. DeLine voiced a concern with projects that could be delayed. Council Member Brown Clarke stated the CAFR review and the long term debt report can be completed before his last day. Mr. DeLine asked for detailed contract with list of duties and hours.

Council Member Brown Clarke asked Law to research on start working on the contract. Council Member Wood asked law to not schedule the next Claims Review Committee until Mr. DeLine's dates have been established so he can attend.

Council Member asked Council President to have Council staff to notify the appropriate parties to no disconnect Mr. DeLine after his retirement date on his ID access, email and login. Ms. Williams in retirement handles all outgoing retirees so she will notify them to disconnect.

Council Member Brown Clarke stated it would be a short term Contract until June, 2016.

Ms. Bennett informed the Committee that any employment contract begins in HR, then Finance to sign off on to verify there are dollars in the line item and then Law before Council signs it. Council Member Wood stated that in 2013 Law helped Council write the contract and so Law should work with Law to write the contract. Ms. Bennett stated that HR has a standard format for contracts they use as jobs are added. The department, Council, then will add the scope of work.

DRAFT

Council Member Brown Clarke stated she will speak to Ms. Riley after this meeting and asked law to simultaneously work on the template from Mr. Yerxo. The topic will be discussed at the Committee on Personnel then to Council for adoption of the Resolution.

ADJOURN

Adjourn at 8:49 a.m.

Submitted by,

Sherrie Boak, Recording Secretary

Lansing City Council

Approved by the Committee on _____



Chris Swope
Lansing City Clerk

December 30, 2015

President and Council Members
10th Floor City Hall
Lansing, MI 48933

Dear President and Council Members:

My office has received and placed on file:

Tri-County Regional Planning Commission Audit Report for Fiscal Year 2015

This document is available for review at the office of the City Clerk or at <http://www.lansingmi.gov/clerk> under the heading of Documents Placed on File.

Sincerely,

A handwritten signature in cursive script that reads "Chris Swope".

Chris Swope, CMC
Lansing City Clerk



TRI-COUNTY REGIONAL PLANNING COMMISSION

RECEIVED
DEC 22 09 AM 11:5
PLANNING FOR PEOPLE IN THE GREATER LANSING REGION SINCE 1956

LANSING CITY CLERK

2015 OFFICERS

CHAIRPERSON

David Pohl, Clinton County

VICE-CHAIRPERSON

Kenneth Fletcher, Eaton County

TREASURER

Shirley M. Rodgers, City of Lansing

SECRETARY

Brian McGrain, Ingham County

TRI-COUNTY COMMISSIONERS

Kent Austin

Teri Banas

Judi Brown Clarke

Shanna Draheim

Roger Eakin

Kenneth Fletcher

Kara Hope

Denise Jackson

Robin Lewis

Brian McGrain

David Pohl

Shirley M. Rodgers

Howard Spence

Adam Stacey

Chris Swope

Darrell Tennis

John Veenstra

Gail Watkins

Jessica Yorke

EX-OFFICIO

City of Lansing Mayor

Clinton, Eaton and Ingham County

Chairpersons

EXECUTIVE DIRECTOR

Susan M.C. Pigg, CEcD

December 18, 2015

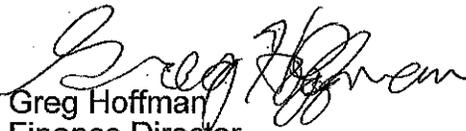
Mr. Chris Swope
City Clerk, City of Lansing
City Hall
124 W. Michigan
Lansing, MI 48933

Dear Mr. Swope:

In accordance with our Bylaws, we are submitting the audit report for the fiscal year 2015 for the Tri-County Regional Planning Commission.

If you have any questions, please feel free to contact us.

Sincerely,


Greg Hoffman
Finance Director

Encl.

AUDIT LTR 2015

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(517) 393-0342 • Fax: 393-4424
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**Tri-County Regional Planning Commission
Lansing, Michigan**

FINANCIAL STATEMENTS

September 30, 2015

Tri-County Regional Planning Commission

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September 30, 2015

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Principals

Dale J. Abraham, CPA
Michael T. Gaffney, CPA
Steven R. Kirinovic, CPA
Aaron M. Stevens, CPA
Eric J. Glashouwer, CPA
Alan D. Panter, CPA
William I. Tucker IV, CPA



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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Tri-County Regional Planning Commission
Lansing, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of Tri-County Regional Planning Commission (the Commission) as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

Managements 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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 entity'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 entity'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, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Commission as of September 30, 2015, and the respective changes in financial position 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 and budgetary comparison information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information, although not a 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 by 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 the Commission's basic financial statements. The accompanying other supplementary information, as identified in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying other supplementary information has 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 30, 2015, 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 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 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 the Commission's internal control over financial reporting and compliance.

Abraham & Gaffney, P.C.

ABRAHAM & GAFFNEY, P.C.
Certified Public Accountants

November 30, 2015

Tri-County Regional Planning Commission
MANAGEMENT'S DISCUSSION AND ANALYSIS

Year Ended September 30, 2015

This is part of the Tri-County Regional Planning Commission (TCRPC) annual financial report. It presents discussion and analysis of the Commission's financial performance during the fiscal year that ended September 30, 2015. Please read it in conjunction with the attached financial statements.

Financial Highlights

Our FY 2015 financial status slightly improved from the prior year. Net position increased by \$3,722 compared to 2014 increases of \$58,538 and 2013 increases of \$40,398. Total Net Position is now \$561,615 of which \$25,530 represents capital assets. This net position will be used for operating cash-flow, match for federal funding that was not spent this year, future program shortfalls and capital asset purchases. See tables 1 and 2 below.

**Table 1
Summarized Statements of Net Position
Governmental Activities**

	Fiscal Year 2015	Fiscal Year 2014	Fiscal Year 2013
Current assets	\$ 1,071,410	\$ 992,206	\$ 782,104
Capital assets, net	25,530	35,033	28,337
Total assets	1,096,940	1,027,239	810,441
Current liabilities	535,325	469,346	311,086
Net investment in capital assets	25,530	35,033	28,337
Unrestricted	536,085	522,860	471,018
Total net position	<u>\$ 561,615</u>	<u>\$ 557,893</u>	<u>\$ 499,355</u>

**Table 2
Changes in Net Position
Governmental Activities**

	2015	2014	2013
Net position, October 1	\$ 557,893	\$ 499,355	\$ 458,957
Results of operations	3,722	58,154	37,646
Prior period adjustments	-	384	2,752
Total changes in net position	<u>3,722</u>	<u>58,538</u>	<u>40,398</u>
Net position, September 30	<u>\$ 561,615</u>	<u>\$ 557,893</u>	<u>\$ 499,355</u>

For 2015, 2014, and 2013 overall revenues were \$1,836,652, \$2,902,843, and \$2,500,938 respectively and overall expenses were \$1,832,930, \$2,844,689, and \$2,463,292 respectively, as reported in the statements of activities.

Tri-County Regional Planning Commission
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended September 30, 2015

Table 3
Summarized Statements of Activity
Governmental Activities

	Fiscal Year 2015	Fiscal Year 2014	Fiscal Year 2013
Revenues			
Federal, state, and local funding	\$ 1,457,734	\$ 2,524,350	\$ 2,114,636
Local dues	377,850	377,850	377,850
Interest	942	643	462
Miscellaneous	126	-	7,990
Total Revenues	1,836,652	2,902,843	2,500,938
Expenses	1,832,930	2,844,689	2,463,292
Change in Net Position	<u>\$ 3,722</u>	<u>\$ 58,154</u>	<u>\$ 37,646</u>

Overview of the Financial Statements

This annual report consists of three parts: the management discussion and analysis, the basic financial statements and the required supplementary information. The basic financial statements include two different kinds of statements that present different views of the Commission.

The first two statements are government wide financial statements and provide both long and short-term information about our overall financial status. These statements present government activities.

The remaining statements are fund financial statements. They focus on the detail of each of the Commission's fund accounts. The notes to the financial statements explain information in the statements and provide a more detailed explanation.

Required supplementary information further explains and supports the financial statement information with budgetary comparisons.

Government Wide Statements

The government wide statements report information about the Commission as a whole, using accounting methods and terms normally used by private companies. The statement of net position includes all the Commission's assets and liabilities. The statement of activities records all of the current year revenues and expenses regardless of when received or paid.

The two government wide statements report net position and how it has changed. Net position is the difference between the Commission's assets and deferred outflows of resources, and its liabilities and deferred inflows of resources, which is one method to measure the Commission's financial health. Over time, increases or decreases in the Commission's net position is an indicator of whether the Commission's financial position is improving or deteriorating.

Tri-County Regional Planning Commission
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended September 30, 2015

Fund Financial Statements

The fund financial statements provide more detailed information about the Commission's fund. Funds are established to account for funding and spending of specific financial resources and to show proper expenditures of those resources. Tri-County Regional Planning Commission has the following Governmental fund:

General Operating Fund - The Commission's activities are accounted for in the general fund.

This fund is presented on the modified accrual basis, which is designed to show short-term financial information. You will note that differences between the government wide statements and the fund statements are disclosed in the reconciling financial statements to explain the differences between them.

Financial Analysis of the Commission as a Whole

Net Position - The Commission's net position increased during the year ended September 30, 2015, by \$3,722. Total unrestricted net position was \$536,085 at year end. The unrestricted net position will be used for operating cash-flow, future program shortfalls, and capital asset purchases.

Liabilities - The Commission's liabilities increased by \$65,979. This was due to increases in accounts payable and unearned revenues.

Financial Analysis of the Commission's Fund

Amendments to our budget for the year ended September 30, 2015, were to add projects and cover changes in certain operational expenditures.

General Fund Budgetary Highlights

The Commission adopts an annual budget for the General Fund. A budgetary comparison statement has been provided as required supplementary information to demonstrate compliance with this budget.

Federal source and state source revenue were \$160,672 and \$91,088 lower than anticipated, respectively and local source revenue was \$74,933 higher than anticipated. Although the final expenditure budget increased from the original budget, the final budget exceeded actual expenditures by \$167,938.

Capital Assets

The following is a summary of capital assets and the associated accumulated depreciation:

	Fiscal Year 2015	Fiscal Year 2014	Fiscal Year 2013
Furniture and equipment	\$ 191,055	\$ 191,055	\$ 190,463
Less: Accumulated depreciation	(165,525)	(156,022)	(162,126)
Net capital assets	\$ 25,530	\$ 35,033	\$ 28,337

The capital assets of the Commission consist exclusively of office furniture and equipment. The Commission has implemented a capitalization policy consistent with MDOT and federal funding that require all items, other than buildings, building improvements and land improvements, purchased having a useful life in excess of one year and an individual cost of more than \$5,000 be capitalized and depreciated. The capitalization threshold for buildings and building improvements is \$50,000 and \$25,000 for land improvements. There were no additions to capital assets purchased in the current fiscal year. Note D to the financial statements provides additional information regarding capital assets.

Tri-County Regional Planning Commission
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended September 30, 2015

Contacting Commission Management

This financial report is designed to provide a general overview of the Commission's finances and to demonstrate the Commission's accountability for the revenues it receives. If you have any questions concerning the report, please contact the Commission's office.

BASIC FINANCIAL STATEMENTS

Tri-County Regional Planning Commission

STATEMENT OF NET POSITION

September 30, 2015

ASSETS

Current assets

Cash	\$ 717,434
Due from other governmental units	346,830
Prepaid expenses	<u>7,146</u>

Total current assets 1,071,410

Noncurrent assets

Capital assets, net	<u>25,530</u>
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TOTAL ASSETS 1,096,940

LIABILITIES

Current liabilities

Accounts payable	41,307
Accrued wages and related items	41,642
Compensated absences	32,744
Unearned revenue	<u>419,632</u>

Total current liabilities 535,325

NET POSITION

Investment in capital assets	25,530
Unrestricted	<u>536,085</u>

TOTAL NET POSITION \$ 561,615

Tri-County Regional Planning Commission

STATEMENT OF ACTIVITIES

Year Ended September 30, 2015

Functions/Programs	Expenses	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental activities			
Planning programs	<u>\$ 1,832,930</u>	<u>\$ 1,457,734</u>	\$ (375,196)
	General revenues		
	Member allocations		377,850
	Investment earnings		942
	Miscellaneous		<u>126</u>
	Total general revenues		<u>378,918</u>
	Change in net position		3,722
	Net position, beginning of the year		<u>557,893</u>
	Net position, end of the year		<u>\$ 561,615</u>

See accompanying notes to financial statements.

Tri-County Regional Planning Commission

Governmental Fund

BALANCE SHEET

September 30, 2015

	<u>General</u>
ASSETS	
Cash	\$ 717,434
Due from other governmental units	346,830
Prepays	<u>7,146</u>
TOTAL ASSETS	<u><u>\$ 1,071,410</u></u>
LIABILITIES	
Accounts payable	\$ 41,307
Accrued wages and related items	74,386
Unearned revenue	<u>419,632</u>
TOTAL LIABILITIES	535,325
FUND BALANCE	
Nonspendable - prepays	7,146
Unassigned	<u>528,939</u>
TOTAL FUND BALANCE	<u>536,085</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 1,071,410</u></u>

See accompanying notes to financial statements.

Tri-County Regional Planning Commission

RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION

September 30, 2015

Total fund balance - governmental fund \$ 536,085

Amounts reported for the governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources
and therefore are not reported as assets in the governmental fund.

The cost of capital assets is	\$ 191,055
Accumulated depreciation is	<u>(165,525)</u>

Capital assets, net	<u>25,530</u>
---------------------	---------------

Net position of governmental activities	<u><u>\$ 561,615</u></u>
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Tri-County Regional Planning Commission

Governmental Fund

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

Year Ended September 30, 2015

	<u>General</u>
REVENUES	
Federal sources	\$ 948,242
State sources	82,546
Local sources	426,946
Member allocations	377,850
Interest	942
Other	<u>126</u>
 TOTAL REVENUES	 1,836,652
EXPENDITURES	
Current	
Community and economic development	
Planning programs	<u>1,823,427</u>
 NET CHANGE IN FUND BALANCE	 13,225
 Fund balance, beginning of year	 <u>522,860</u>
 Fund balance, end of year	 <u><u>\$ 536,085</u></u>

See accompanying notes to financial statements.

Tri-County Regional Planning Commission

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF THE GOVERNMENTAL
FUND TO THE STATEMENT OF ACTIVITIES

Year Ended September 30, 2015

Net change in fund balance - governmental fund \$ 13,225

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported as expenditures in the governmental fund. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Depreciation expense (9,503)

Change in net position of governmental activities \$ 3,722

Tri-County Regional Planning Commission

NOTES TO FINANCIAL STATEMENTS

September 30, 2015

NOTE A: DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Tri-County Regional Planning Commission (the Commission) is a governmental unit established July 18, 1956, under the authority of Act 281 of Michigan Public Acts of 1945. The Commission is a voluntary organization joining Clinton, Eaton, and Ingham Counties and the City of Lansing to foster a cooperative effort in identifying and resolving various community planning issues in the Tri-County area. Primary financing is provided through various agreements with state and federal agencies and local appropriations.

1. Reporting Entity

All funds (primary government) under direct control of the Commission are included in this report. These funds are those which meet the criteria established by the Governmental Accounting Standards Board (GASB). The Commission is considered a special purpose governmental unit operating governmental activities and account for those activities in a single governmental fund.

2. Basis of Presentation

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The statement of net position and the statement of activities (the government-wide financial statements) present information for the Commission as a whole.

The statement of activities presents the direct functional expenses of the Commission and the program revenues that support them. Direct expenses are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. Program revenues are associated with specific functions and include charges to recipients of goods or services and grants and contributions that are restricted to meeting the operational or capital requirements of that function. Revenues that are not required to be presented as program revenues are general revenues. This includes all member allocations, interest, and other general revenues and shows how governmental functions are either self-financing or supported by the general revenues of the Commission.

FUND FINANCIAL STATEMENTS

The fund financial statements present the Commission's only fund. The General Fund is the Commission's operating fund. It is used to account for all financial resources of the Commission. General Fund activities are financed by revenue from governmental grants, member allocations, and other sources.

3. Measurement Focus

The government-wide financial statements are presented using the economic resources measurement focus, similar to that used by business enterprises or not-for-profit organizations. Because another measurement focus is used in the governmental fund financial statements, reconciliations to the government-wide financial statements are provided that explain the differences in detail.

All governmental funds are presented using the current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in fund balance.

4. Basis of Accounting

Basis of accounting refers to the timing under which transactions are recognized for financial reporting purposes. Governmental fund financial statements use the modified accrual basis of accounting. The government-wide financial statements are prepared using the accrual basis of accounting.

NOTES TO FINANCIAL STATEMENTS

September 30, 2015

NOTE A: DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
- CONTINUED

4. Basis of Accounting - continued

Under the accrual basis of accounting, revenue is recorded in the period in which it is earned and expenses are recorded when incurred, regardless of the timing of related cash flows. Revenues for grants, entitlements, and donations are recognized when all eligibility requirements imposed by the provider have been met. Unearned revenue is recorded when resources are received by the Commission before it has legal claim to them, such as when grant monies are received prior to the incurrence of qualified expenses.

Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The length of time used to define "available" for purposes of revenue recognition in the governmental fund financial statements is sixty (60) days. Revenues susceptible to accrual include property taxes, state aid, and interest revenue. Other revenues are not susceptible to accrual because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt which are recorded when due.

Resources are considered available if they are collected during the current fiscal year or soon enough afterward to be used in payment of current year liabilities. Unavailable revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unavailable revenues also arise when the Commission receives resources before it has a legal claim to them. In subsequent periods, when both revenue recognition criteria are met, the liability for unavailable revenue is removed from the balance sheet and revenue is recognized.

If/when both restricted and unrestricted resources are available for use, it is the Commission's practice to use restricted resources first, then unrestricted resources as they are needed.

5. Budgets and Budgetary Accounting

The overall budget is based upon individual projects and the general operating fund budgets. Budgeted amounts are as originally adopted, and may be amended by the Commission. Net individual budget amendments were not material in relation to the originally approved amounts. Budgets lapse at the end of the fiscal year.

6. Capital Assets

Capital assets are recorded (net of accumulated depreciation, if applicable) and are those assets with an initial individual cost of \$50,000 for buildings and building improvements, \$25,000 for land improvements, and \$5,000 for all other assets and an estimated useful life of more than one year. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Depreciation is computed using the straight-line method over the following useful lives:

Infrastructure	20-100 years
Buildings and building improvements	20-50 years
Vehicles	4-15 years
Furniture and equipment	5-7 years

Tri-County Regional Planning Commission

NOTES TO FINANCIAL STATEMENTS

September 30, 2015

NOTE A: DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
- CONTINUED

7. Cash

Cash consists of the Commission's checking and savings accounts.

8. Indirect Cost Allocations

Indirect costs are allocated to all projects equally. Allocated indirect costs in excess of amounts that can be funded by a contract or grant are absorbed by the Commission through indirect credits. The indirect cost rate percentage is applied only against allowable direct costs in each project.

9. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and the balance sheet, when applicable, will report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position/fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time.

In addition to liabilities, the statement of net position and the balance sheet, when applicable, will report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position/fund balance that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

Currently the Commission does not report any deferred outflows of resources or deferred inflows of resources.

10. Compensated Absences

Accumulated unpaid vacation benefit obligations are accrued when incurred; as such obligations are expected to be paid within the ensuing year.

For governmental funds, the cost of accumulated vacation along with the related payroll taxes expected to be paid with current expendable resources is recorded as a fund liability.

11. Federal Programs

Federal Programs are accounted for in the funds to which the program pertains. The Commission has not integrated its Single Audit Report and financial data as a part of the financial statements. The Single Audit Report and financial data will be issued under separate cover as supplementary information to the financial statements.

12. Comparative Data

Comparative data for the prior year has not been presented in the accompanying financial statements since their inclusion would make the statements unduly complex and difficult to read.

Tri-County Regional Planning Commission

NOTES TO FINANCIAL STATEMENTS

September 30, 2015

NOTE B: CASH

In accordance with Michigan Compiled Laws, the Commission is authorized to invest in the following investment vehicles:

1. Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.
2. Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a bank which is a member of the Federal Deposit Insurance Corporation (FDIC) or a savings and loan association which is a member of the Federal Savings and Loan Insurance Corporation (FSLIC) or a credit union which is insured by the National Credit Union Administration, but only if the bank, savings and loan association, or credit union is eligible to be a depository of surplus funds belonging to the State under Section 5 or 6 of Act No. 105 of the Public Acts of 1855, as amended, being Section 21.145 and 21.146 of the Michigan Compiled Laws.
3. Commercial paper rated at the time of purchase within the three (3) highest classifications established by not less than two (2) standard rating services and which matures not more than 270 days after the date of purchase.
4. The United States government or Federal agency obligations repurchase agreements.
5. Bankers' acceptances of United States banks.
6. Mutual funds composed of investment vehicles, which are legal for direct investment by local units of government in Michigan.

Deposits

There is a custodial risk as it relates to deposits. In the case of deposits, this is the risk that in the event of a bank failure, the Commission's deposits may not be returned to it. As of September 30, 2015, the carrying amounts and bank balances for the accounts were as follows:

<u>Account Type</u>	<u>Carrying Amount</u>	<u>Bank Balance</u>
Checking	\$ 28,159	\$ 26,674
Savings	<u>689,125</u>	<u>689,125</u>
	<u>\$ 717,284</u>	<u>\$ 715,799</u>

Deposits of the Commission are at federally insured banks located in the State of Michigan with all accounts maintained in the name of the Commission. The bank balances as of September 30, 2015, were federally insured for \$501,998 and the amount of \$213,801 was uninsured and uncollateralized. The cash caption on the financial statements includes \$150 of imprest cash.

Credit risk

State law limits investments in certain types of investments to a prime or better rating issued by nationally recognized statistical rating organizations (NRSRO's). As of September 30, 2015, the Commission did not have any investments that would be subject to rating.

Tri-County Regional Planning Commission

NOTES TO FINANCIAL STATEMENTS

September 30, 2015

NOTE B: CASH - CONTINUED

Custodial credit risk

The Commission will minimize custodial credit risk, which is the risk of loss due to the failure of the security issuer or backer by diversifying its investments by security type and institution to ensure that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio, by limiting the investment types to savings accounts and certificates of deposit, and by pre-qualifying the financial institutions, brokers/dealers, intermediaries and advisers.

Concentration of credit risk

The Commission will minimize concentration of credit risk, which is the risk of loss attributed to the magnitude of the Commission's investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.

Interest rate risk

The Commission will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in the market interest rates by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and by investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy.

NOTE C: DUE FROM OTHER GOVERNMENTAL UNITS

Due from other governmental units at September 30, 2015, by grant type are as follows:

Federal	
FHWA PL Funds 2015-0011/Z1	\$ 137,545
FTA Section 5303 Funds 2015-0011/Z2	43,697
Surface Transportation Program 2015-0011/Z3 and 2015-0011/Z4	49,586
Michigan Department of Transportation	
Asset Management 2015-0022/Z1	31,247
Regional Transportation Contract 2015-0022/Z2	20,166
State Planning and Research MDOT/FHWA 2015-0011/Z3	8,861
Mid-Michigan Water Authority	6,268
Other Local Units	49,460
	<hr/>
	\$ 346,830
	<hr/> <hr/>

Tri-County Regional Planning Commission

NOTES TO FINANCIAL STATEMENTS

September 30, 2015

NOTE D: CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2015, was as follows:

	Balance Oct. 1, 2014	Additions	Disposals	Balance Sept. 30, 2015
Capital assets being depreciated				
Furniture and equipment	\$ 191,055	\$ -	\$ -	\$ 191,055
Less accumulated depreciation for:				
Furniture and equipment	(156,022)	(9,503)	-	(165,525)
Net capital assets	<u>\$ 35,033</u>	<u>\$ (9,503)</u>	<u>\$ -0-</u>	<u>\$ 25,530</u>

NOTE E: LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations (including current portion) of the Commission for the year ended September 30, 2015.

	Balance Oct. 1, 2014	Earned	Used	Balance Sept. 30, 2015	Amount Due Within One Year
Compensated absences	<u>\$ 32,920</u>	<u>\$ 128,902</u>	<u>\$ (129,078)</u>	<u>\$ 32,744</u>	<u>\$ 32,744</u>

Vacation leave is earned in varying amounts depending on the number of years of service of an employee and is made available on the anniversary date of the employee.

Upon termination, an employee receives payment for the balance of unused vacation leave, which is credited to an employee each month.

NOTE F: RETIREMENT PLAN

The Commission provides pension benefits for all non-temporary employees through a defined contribution plan, which was established by the Board of Commissioners and may be amended from time to time by the Board. This plan is administered by the Michigan Municipal Employees Retirement System. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The Commission's contributions are vested at a graded rate based on year of service.

Years of Service	Vesting Percentage
1	0%
2	20
3	40
4	60
5	80
6	100

The employer is required to contribute 9% of all covered payroll. Required contributions to the plan were \$65,032, covered payroll was \$721,306, and total payroll was \$721,306 during the fiscal year. Contributions to the plan during the fiscal year were \$65,032.

Tri-County Regional Planning Commission

NOTES TO FINANCIAL STATEMENTS

September 30, 2015

NOTE G: CONTINGENT LIABILITIES

Under the terms of various Federal and State grants, periodic compliance audits are required and certain costs may be questioned, allowed, or disallowed, which could result in funds being returned and/or received from grantor agencies.

NOTE H: ECONOMIC DEPENDENCY

The Commission receives substantially all of its support from federal, state, and local governments. A significant reduction in the level of this support, if this were to occur, could have an effect on the Commission's activities.

NOTE I: LEASE COMMITMENTS

The Commission leases office space. The original lease term began November 1, 2011, and was for 123 months. Rental expense for the year ended September 30, 2015, was \$51,464. Future minimum payments are as follows:

<u>Year Ending</u> <u>September 30,</u>		
2016	\$	52,492
2017		53,524
2018		54,548
2019		55,576
2020		56,600
2021-2022		<u>76,952</u>
	<u>\$</u>	<u>349,692</u>

NOTE J: RISK MANAGEMENT

The Commission participates in the Michigan Township Participating Plan (the Plan), with other municipalities for property, liability, auto, crime, equipment breakdown, public official wrongful acts, boiler and machinery, and EDP losses. The Plan is organized under Public Act 138 of 1982, as amended. The Plan, while it operates under the Michigan Legislation of Public Act 138, does not operate as a risk pool due to the transfer of risk to U.S. Specialty Insurance Company ("USSIC") backing the Michigan Township Participating Plan under a master policy for the period July 1, 2011 to July 1, 2019. Due to the Master Policy purchase, there is no pooling of risk between members, but is instead considered commercial insurance. Settled claims relating to this insurance have not exceeded the amount of insurance coverage in any of the past three (3) years.

The Commission carries commercial insurance for the risk of loss due to workers' compensation claims. Settled claims relating to commercial insurance have not exceeded the amount of insurance coverage in any of the past three (3) fiscal years.

NOTE K: DETAILS OF FUND BALANCE CLASSIFICATIONS

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The following are the five classifications of fund balance under this standard:

Tri-County Regional Planning Commission

NOTES TO FINANCIAL STATEMENTS

September 30, 2015

NOTE K: DETAILS OF FUND BALANCE CLASSIFICATIONS - CONTINUED

Nonspendable - assets that are not available in a spendable form such as inventory, prepaid expenditures, and long-term receivables not expected to be converted to cash in the near term. It also includes funds that are legally or contractually required to be maintained intact such as the corpus of a permanent fund or foundation.

Restricted - amounts that are required by external parties to be used for a specific purpose. Constraints are externally imposed by creditors, grantors, contributors or laws, regulations or enabling legislation.

Committed - amounts constrained on use imposed by formal action of the government's highest level of decision making authority (i.e., Board, Council, etc.).

Assigned - amounts intended to be used for specific purposes. This is determined by the governing body, the budget or finance committee or a delegated municipality official.

Unassigned - all other resources; the remaining fund balance after nonspendable, restrictions, commitments, and assignments. This class only occurs in the General Fund, except for cases of negative fund balances. Negative fund balances are always reported as unassigned, no matter which fund the deficit occurs in.

Fund Balance Classification Policies and Procedures

For committed fund balance, the Commission's highest level of decision-making authority is the Board of Commissioners. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution by the Board of Commissioners.

For assigned fund balance, the Commission has not approved a policy indicating who is authorized to assign amounts to a specific purpose. As a result, this authority is retained with the Board of Commissioners.

The Commission has not formally adopted a policy that determines when both restricted and unrestricted fund balances are available which should be used first, therefore restricted resources will be used first, then unrestricted resources if they are needed.

NOTE L: UPCOMING ACCOUNTING PRONOUNCEMENTS

In March 2015, the GASB issued Statement No. 72, *Fair Value Measurement and Application*. This Statement addresses accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The Commission is currently evaluating the impact this standard will have on the financial statements when adopted for the 2015-2016 fiscal year.

In June 2015, the GASB issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The statement supersedes Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. The Commission is currently evaluating the impact this standard will have on the financial statements when adopted during the 2015-2016 fiscal year.

REQUIRED SUPPLEMENTARY INFORMATION

Tri-County Regional Planning Commission

General Fund

BUDGETARY COMPARISON SCHEDULE

Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
REVENUES				
Federal sources	\$ 1,062,307	\$ 1,108,914	\$ 948,242	\$ (160,672)
State sources	116,634	173,634	82,546	(91,088)
Local sources	377,045	352,013	426,946	74,933
Member allocations	377,850	377,850	377,850	-0-
Interest	-	-	942	942
Other	-	-	126	126
TOTAL REVENUES	1,933,836	2,012,411	1,836,652	(175,759)
EXPENDITURES				
Current				
Community and economic development				
Salaries	787,272	733,848	721,306	12,542
Fringe benefits	456,954	425,632	402,142	23,490
Discretionary fund	5,000	5,000	4,936	64
Recognition awards	250	250	-	250
Telephone	2,400	2,650	3,188	(538)
Postage	7,840	4,100	2,706	1,394
Printing and copying	24,850	14,850	17,056	(2,206)
Office supplies	11,200	11,200	10,897	303
Graphics supplies	2,050	1,050	874	176
Travel - in region	13,950	18,450	16,861	1,589
Travel - out region	19,275	21,275	21,977	(702)
Training	11,500	11,500	8,832	2,668
Commission meeting expenses	2,250	1,950	1,887	63
Commission travel	1,500	500	75	425
Rent - meeting facility	2,300	1,300	232	1,068
Rent - office	66,000	66,000	65,722	278
Rent - equipment	1,750	750	-	750
Equipment maintenance	5,000	2,500	1,732	768
Computer services	40,000	32,750	31,579	1,171
Computer software	32,000	25,000	21,851	3,149
Insurance	7,000	7,833	7,833	-0-
Bank service charges	1,200	1,200	789	411
Subscriptions	800	550	454	96
Publications	1,500	500	104	396
Advertising	4,100	6,100	4,772	1,328
Membership dues	16,000	11,000	10,424	576

Tri-County Regional Planning Commission

General Fund

BUDGETARY COMPARISON SCHEDULE - CONTINUED

Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES - CONTINUED				
Current - continued				
Community and economic development - continued				
Special projects	\$ 109,100	\$ 87,100	\$ 67,674	\$ 19,426
Consultant fee	75,868	125,868	123,082	2,786
Contractual services	116,300	66,300	2,500	63,800
Furniture/equipment purchases	15,100	15,100	14,774	326
Audit	9,500	9,200	9,200	-0-
Pass-through	84,027	280,059	247,968	32,091
TOTAL EXPENDITURES	<u>1,933,836</u>	<u>1,991,365</u>	<u>1,823,427</u>	<u>167,938</u>
EXCESS OF REVENUES OVER EXPENDITURES	-0-	21,046	13,225	(7,821)
OTHER FINANCING SOURCES (USES)				
Transfer for local match	(238,439)	(241,664)	(202,312)	39,352
Operating transfers in local match	<u>238,439</u>	<u>241,664</u>	<u>202,312</u>	<u>(39,352)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
NET CHANGE IN FUND BALANCE	-0-	21,046	13,225	(7,821)
Fund balance, beginning of year	<u>522,860</u>	<u>522,860</u>	<u>522,860</u>	<u>-0-</u>
Fund balance, end of year	<u>\$ 522,860</u>	<u>\$ 543,906</u>	<u>\$ 536,085</u>	<u>\$ (7,821)</u>

OTHER SUPPLEMENTARY INFORMATION

Tri-County Regional Planning Commission

SCHEDULE OF COMMISSION REVENUES AND EXPENDITURES (UNAUDITED)

Year Ended September 30, 2015

	Operating	Special Projects			Eliminations	Total
		Indirect	Direct	Total		
REVENUES						
Federal sources	\$ -	\$ -	\$ 948,242	\$ 948,242	\$ -	\$ 948,242
State sources	-	-	82,546	82,546	-	82,546
Local sources	-	-	426,946	426,946	-	426,946
Member allocations	377,850	-	-	-0-	-	377,850
Interest	942	-	-	-0-	-	942
Operating transfers in local match	-	-	202,312	202,312	(202,312)	-0-
Other	9,629	-	-	-0-	(9,503)	126
TOTAL REVENUES	388,421	-0-	1,660,046	1,660,046	(211,815)	1,836,652
EXPENDITURES						
Direct costs						
Salaries and wages	61,577	167,424	492,305	659,729	-	721,306
Fringe benefits	34,330	93,339	274,473	367,812	-	402,142
Discretionary funds	4,936	-	-	-0-	-	4,936
Telephone	-	3,188	-	3,188	-	3,188
Postage	867	1,000	839	1,839	-	2,706
Printing and copying	2,391	2,453	12,212	14,665	-	17,056
Office supplies	47	7,448	3,402	10,850	-	10,897
Graphic supplies	58	718	98	816	-	874
Travel - in region	62	5,336	11,463	16,799	-	16,861
Travel - out region	497	5,475	16,005	21,480	-	21,977
Training	1,552	5,254	2,026	7,280	-	8,832
Commission meeting expenses	1,887	-	-	-0-	-	1,887
Commission travel	75	-	-	-0-	-	75
Rent - meeting facility	-	-	232	232	-	232
Rent - office	-	65,722	-	65,722	-	65,722
Equipment maintenance	-	1,732	-	1,732	-	1,732
Computer services	-	30,312	1,267	31,579	-	31,579
Computer software	-	9,761	12,090	21,851	-	21,851
Insurance	-	7,833	-	7,833	-	7,833
Bank service charges	763	26	-	26	-	789
Subscriptions	-	432	22	454	-	454
Publications	-	71	33	104	-	104
Advertising	25	3,180	1,567	4,747	-	4,772
Depreciation	-	9,503	-	9,503	(9,503)	-0-
Membership dues	395	6,419	3,610	10,029	-	10,424
Special projects	-	-	67,674	67,674	-	67,674
Consultant fee	-	-	123,082	123,082	-	123,082
Contractual services	-	-	2,500	2,500	-	2,500
Furniture/equipment purchases	14,774	-	-	-0-	-	14,774
Audit	-	9,200	-	9,200	-	9,200
Pass-through	-	-	247,968	247,968	-	247,968
Transfer for match	202,312	-	-	-0-	(202,312)	-0-
Indirect costs	48,648	(435,826)	387,178	(48,648)	-	-0-
TOTAL EXPENDITURES	375,196	-0-	1,660,046	1,660,046	(211,815)	1,823,427
NET REVENUES OVER EXPENDITURES	\$ 13,225	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 13,225

Tri-County Regional Planning Commission

COMBINING SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

Year Ended September 30, 2015

	WELLHEAD: MULTI - MUNICIPALITIES (30500)	GREATER LANSING REGIONAL COMMITTEE (GLRC) 2014 (30300)	GREATER LANSING REGIONAL COMMITTEE (GLRC) 2015 (30310)	GROUNDWATER MANAGEMENT BOARD (GMB) 2014 (30400)
REVENUES				
Federal sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Local sources	47,399	38,073	92,777	92,214
TOTAL REVENUES	47,399	38,073	92,777	92,214
OTHER FINANCING SOURCES				
Operating transfers in local match	-	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	47,399	38,073	92,777	92,214
EXPENDITURES				
Direct costs				
Salaries and wages	20,760	13,898	38,370	37,063
Fringe benefits	11,574	7,749	21,392	20,664
Postage	-	12	-	112
Printing and copying	8	26	65	199
Office supplies	-	-	-	53
Graphic supplies	-	-	-	-
Travel - in region	-	331	1,038	1,121
Travel - out region	-	-	634	1,489
Training	-	-	-	576
Rent of facility	-	-	-	-
Computer services	-	-	2	269
Computer software	-	-	-	-
Publications	-	-	-	-
Subscriptions	-	-	-	-
Advertising	-	-	-	-
Membership dues	-	-	65	678
Special projects	-	5,808	2,548	1,022
Consultants	-	-	-	-
Contractual services	-	-	-	-
Pass-through	-	-	-	-
Indirect costs	15,057	10,249	28,663	28,968
TOTAL EXPENDITURES	47,399	38,073	92,777	92,214
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -0-	\$ -0-	\$ -0-	\$ -0-

MID-MICHIGAN WATER AUTHORITY 2014 (30700)	MID-MICHIGAN WATER AUTHORITY 2015 (30800)	MSU WATER RESEARCH - MANAGEMENT PLAN FOR RED CEDAR (31100)	REGIONAL PROSPERITY GRANT (31300)	REGIONAL PROSPERITY GRANT (31310)	EDA PLANNING GRANT (31400)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,429
-	-	-	-	-	-
2,112	2,522	6,656	41,422	41,503	-
2,112	2,522	6,656	41,422	41,503	58,429
-	-	-	-	-	58,429
2,112	2,522	6,656	41,422	41,503	116,858
925	1,098	2,914	12,327	354	45,018
516	612	1,625	6,872	198	25,098
-	-	-	-	-	2
-	6	3	14	2,285	93
-	-	-	-	-	-
-	-	-	-	-	-
-	5	-	121	134	2,769
-	-	-	59	-	4,895
-	-	-	-	-	500
-	-	-	-	-	232
-	-	-	-	443	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	22
-	-	-	-	-	-
-	-	-	-	-	630
-	-	-	8,000	8,850	700
-	-	-	-	12,000	-
-	-	-	-	-	-
-	-	-	5,000	15,650	-
671	801	2,114	9,029	1,589	36,899
2,112	2,522	6,656	41,422	41,503	116,858
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-

Tri-County Regional Planning Commission

COMBINING SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED) - CONTINUED

Year Ended September 30, 2015

	AERIAL PHOTOGRAPHY (312)	FHWA PL FUNDS (32100)	MDOT GRANT: ASSET MANAGEMENT (32300)	REGIONAL TRANSPORTATION CONTRACT (32400)
REVENUES				
Federal sources	\$ -	\$ 317,292	\$ -	\$ -
State sources	-	-	33,646	40,100
Local sources	62,268	-	-	-
TOTAL REVENUES	62,268	317,292	33,646	40,100
OTHER FINANCING SOURCES				
Operating transfers in local match	-	70,375	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	62,268	387,667	33,646	40,100
EXPENDITURES				
Direct costs				
Salaries and wages	-	146,928	11,020	14,225
Fringe benefits	-	81,916	6,144	7,931
Postage	-	104	-	16
Printing and copying	-	5,818	-	202
Office supplies	-	224	1,988	37
Graphic supplies	-	-	-	-
Travel - in region	-	2,740	140	459
Travel - out region	-	3,870	30	651
Training	-	565	-	95
Rent of facility	-	-	-	-
Computer services	-	324	-	62
Computer software	-	7,376	-	903
Publications	-	18	-	3
Subscriptions	-	-	-	-
Advertising	-	1,037	-	24
Membership dues	-	1,276	-	215
Special projects	-	12,806	817	2,640
Consultants	-	3,784	-	780
Contractual services	-	1,455	-	300
Pass-through	62,268	-	4,512	-
Indirect costs	-	117,426	8,995	11,557
TOTAL EXPENDITURES	62,268	387,667	33,646	40,100
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -0-	\$ -0-	\$ -0-	\$ -0-

SURFACE TRANSPORTATION PROGRAM GRANT (32800)	FTA GRANT SECTION 5303 FUNDS (33000)	STATE PLANNING AND RESEARCH (34000)	ASSISTANCE TO: MDOT OFFICE OF PASSENGER TRANSPORTATION (34500)	HUD SUSTAINABLE COMMUNITIES REGIONAL PLANNING GRANT PROGRAM (35000)	TOTAL
\$ 73,562	\$ 170,001	\$ 15,200	\$ -	\$ 313,758	\$ 948,242
-	-	3,800	5,000	-	82,546
-	-	-	-	-	426,946
73,562	170,001	19,000	5,000	313,758	1,457,734
31,020	42,488	-	-	-	202,312
104,582	212,489	19,000	5,000	313,758	1,660,046
-	81,438	8,122	2,187	55,658	492,305
-	45,403	4,529	1,220	31,030	274,473
-	53	15	-	525	839
-	2,847	53	5	588	12,212
-	115	-	-	985	3,402
-	-	-	-	98	98
-	1,410	242	-	953	11,463
-	1,990	-	-	2,387	16,005
-	290	-	-	-	2,026
-	-	-	-	-	232
-	167	-	-	-	1,267
-	3,811	-	-	-	12,090
-	9	3	-	-	33
-	-	-	-	-	22
-	506	-	-	-	1,567
-	656	-	-	90	3,610
-	6,554	-	-	17,929	67,674
104,582	1,936	-	-	-	123,082
-	745	-	-	-	2,500
-	-	-	-	160,538	247,968
-	64,559	6,036	1,588	42,977	387,178
104,582	212,489	19,000	5,000	313,758	1,660,046
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-

Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

DEWITT TOWNSHIP PERMIT ASSISTANCE

Project period January 1, 2013 through December 31, 2014

DEWITT TOWNSHIP - Cash (30110)

	Jan. 1, 2014 through <u>Sept. 30, 2014</u>	Oct. 1, 2014 through <u>Dec. 31, 2014</u>	Jan. 1, 2014 through <u>Dec. 31, 2014</u>
REVENUES			
Local			
Cash received	\$ 6,733	\$ -	\$ 6,733
Accounts receivable - prior year	<u>1,755</u>	<u>-</u>	<u>1,755</u>
TOTAL REVENUES	<u><u>\$ 8,488</u></u>	<u><u>\$ -0-</u></u>	<u><u>\$ 8,488</u></u>
EXPENDITURES			
Direct costs			
Salaries	\$ 3,752	\$ -	\$ 3,752
Fringe benefits	1,999	-	1,999
Printing and copying	13	-	13
Travel - in region	30	-	30
Indirect costs	<u>2,694</u>	<u>-</u>	<u>2,694</u>
TOTAL EXPENDITURES	<u><u>\$ 8,488</u></u>	<u><u>\$ -0-</u></u>	<u><u>\$ 8,488</u></u>

Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

WELLHEAD: MULTI - MUNICIPALITIES

Project period October 1, 2014 through September 30, 2015

MULTI - MUNICIPALITIES - Cash (30500)

REVENUES

Local

Cash received

\$ 47,399

EXPENDITURES

Direct costs

Salaries

\$ 20,760

Fringe benefits

11,574

Printing and copying

8

Indirect costs

15,057

TOTAL EXPENDITURES

\$ 47,399

Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

GREATER LANSING REGIONAL COMMITTEE (GLRC) 2014

Project period January 1, 2014 through December 31, 2014

VARIOUS MUNICIPALITIES - Cash (30310)

	Jan. 1, 2014 through Sept. 30, 2014	Oct. 1, 2014 through Dec. 31, 2014	Jan. 1, 2014 through Dec. 31, 2014
REVENUES			
Local			
Cash received	\$ 118,710	\$ -	\$ 118,710
Unearned revenue	<u>(68,364)</u>	<u>38,073</u>	<u>(30,291)</u>
TOTAL REVENUES	<u><u>\$ 50,346</u></u>	<u><u>\$ 38,073</u></u>	<u><u>\$ 88,419</u></u>
EXPENDITURES			
Direct costs			
Salaries	\$ 19,942	\$ 13,898	\$ 33,840
Fringe benefits	10,596	7,749	18,345
Postage	-	12	12
Printing and copying	41	26	67
Rent of facility	36	-	36
Travel - in region	26	331	357
Travel - out region	965	-	965
Membership dues	20	-	20
Special projects	4,334	5,808	10,142
Indirect costs	<u>14,386</u>	<u>10,249</u>	<u>24,635</u>
TOTAL EXPENDITURES	<u><u>\$ 50,346</u></u>	<u><u>\$ 38,073</u></u>	<u><u>\$ 88,419</u></u>

Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

GREATER LANSING REGIONAL COMMITTEE (GLRC) 2015

Project period January 1, 2015 through December 31, 2015

VARIOUS MUNICIPALITIES - Cash (30300)

	Jan. 1, 2015 through Sept. 30, 2015
REVENUES	
Local	
Cash received	\$ 101,873
Unearned revenue - current year	(39,261)
Unearned revenue - prior year	<u>30,165</u>
 TOTAL REVENUES	 <u><u>\$ 92,777</u></u>
EXPENDITURES	
Direct costs	
Salaries	\$ 38,370
Fringe benefits	21,392
Printing and copying	65
Travel - in region	1,038
Travel - out region	634
Computer services	2
Membership dues	65
Special projects	2,548
Indirect costs	<u>28,663</u>
 TOTAL EXPENDITURES	 <u><u>\$ 92,777</u></u>

Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

GROUNDWATER MANAGEMENT BOARD (GMB) 2014

Project period October 1, 2014 through September 30, 2015

VARIOUS MUNICIPALITIES - Cash (30400)

REVENUES

Local

Cash received	\$ 92,500
Unearned revenue - prior year	40,301
Unearned revenue - current year	<u>(40,587)</u>

TOTAL REVENUES \$ 92,214

EXPENDITURES

Direct costs

Salaries	\$ 37,063
Fringe benefits	20,664
Postage	112
Printing and copying	199
Office supplies	53
Travel - in region	1,121
Travel - out region	1,489
Training	576
Computer software	269
Membership dues	678
Special projects	1,022

Indirect costs 28,968

TOTAL EXPENDITURES \$ 92,214

Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

MID-MICHIGAN WATER AUTHORITY 2014

Project period January 1, 2014 through December 31, 2014

VARIOUS MUNICIPALITIES - Cash (30700)

	Jan. 1, 2014 through Sept. 30, 2014	Oct. 1, 2014 through Dec. 31, 2014	Jan. 1, 2014 through Dec. 31, 2014
REVENUES			
Local			
Accounts receivable - current year	\$ -	\$ 2,112	\$ 2,112
Accounts receivable - prior year	1,594	-	1,594
	<u>1,594</u>	<u>-</u>	<u>1,594</u>
TOTAL REVENUES	<u>\$ 1,594</u>	<u>\$ 2,112</u>	<u>\$ 3,706</u>
EXPENDITURES			
Direct costs			
Salaries	\$ 702	\$ 925	\$ 1,627
Fringe benefits	383	516	899
Postage	7	-	7
Printing and copying	4	-	4
Indirect costs	498	671	1,169
	<u>498</u>	<u>671</u>	<u>1,169</u>
TOTAL EXPENDITURES	<u>\$ 1,594</u>	<u>\$ 2,112</u>	<u>\$ 3,706</u>

Tri-County Regional Planning Commission
 SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)
 MID-MICHIGAN WATER AUTHORITY 2015
 Project period January 1, 2015 through December 31, 2015

VARIOUS MUNICIPALITIES - Cash (30800)

	Jan. 1, 2015 through <u>Sept. 30, 2015</u>
REVENUES	
Local	
Accounts receivable - current year	<u>\$ 2,522</u>
EXPENDITURES	
Direct costs	
Salaries	\$ 1,098
Fringe benefits	612
Printing and copying	6
Travel - in region	5
Indirect costs	<u>801</u>
TOTAL EXPENDITURES	<u><u>\$ 2,522</u></u>

Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

MSU WATER RESEARCH - MANAGEMENT PLAN FOR THE RED CEDAR

Project period February 1, 2012 through January 31, 2015

VARIOUS MUNICIPALITIES - Cash (31100)

	Feb. 1, 2012 through <u>Sept. 30, 2014</u>	Oct. 1, 2014 through <u>Jan. 31, 2015</u>	Feb. 1, 2012 through <u>Jan. 31, 2015</u>
REVENUES			
Local			
Cash received	<u>\$ 47,092</u>	<u>\$ 6,656</u>	<u>\$ 53,748</u>
EXPENDITURES			
Direct costs			
Salaries	\$ 20,848	\$ 2,914	\$ 23,762
Fringe benefits	10,640	1,625	12,265
Printing and copying	49	3	52
Travel - in region	471	-	471
Indirect costs	<u>15,084</u>	<u>2,114</u>	<u>17,198</u>
TOTAL EXPENDITURES	<u><u>\$ 47,092</u></u>	<u><u>\$ 6,656</u></u>	<u><u>\$ 53,748</u></u>

Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

REGIONAL PROSPERITY GRANT

Project period March 1, 2015 through September 30, 2015

VARIOUS MUNICIPALITIES - Cash (31300)

	Mar. 1, 2015 through Sept. 30, 2015
REVENUES	
Local	
Cash received	\$ 228,750
Unearned revenue - current year	<u>(187,328)</u>
 TOTAL REVENUES	 <u><u>\$ 41,422</u></u>
EXPENDITURES	
Salaries	\$ 12,327
Fringe benefits	6,872
Printing and copying	14
Travel - in region	121
Travel - out region	59
Special projects	8,000
Pass-through	5,000
Indirect costs	<u>9,029</u>
 TOTAL EXPENDITURES	 <u><u>\$ 41,422</u></u>

Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

REGIONAL PROSPERITY GRANT

Project period June 1, 2014 through December 31, 2014

VARIOUS MUNICIPALITIES - Cash (31310)

	June 1, 2014 through Sept. 30, 2014	October 1, 2014 through Dec. 31, 2014	June 1, 2014 through Dec. 31, 2014
REVENUES			
Local			
Cash received	\$ 155,300	\$ -	\$ 155,300
Unearned revenue - current year	(41,503)	41,503	-0-
TOTAL REVENUES	\$ 113,797	\$ 41,503	\$ 155,300
EXPENDITURES			
Salaries	\$ 22,805	\$ 354	\$ 23,159
Fringe benefits	12,453	198	12,651
Telephone	10	-	10
Printing and copying	22	2,285	2,307
Travel - in region	411	134	545
Travel - out region	280	-	280
Computer service	-	443	443
Special projects	35,450	8,850	44,300
Consultant fee	-	12,000	12,000
Pass-through	26,000	15,650	41,650
Indirect costs	16,366	1,589	17,955
TOTAL EXPENDITURES	\$ 113,797	\$ 41,503	\$ 155,300

Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

EDA PLANNING GRANT

Project period July 1, 2013 through June 30, 2016

EDA GRANT NO. 06-83-05565 (31400)

EDA - \$169,095 Cash

TCRPC - \$169,095 Cash

	July 1, 2013 through <u>Sept. 30, 2014</u>	Oct. 1, 2014 through <u>Sept. 30, 2015</u>	July 1, 2013 through <u>Sept. 30, 2015</u>
REVENUES			
Federal grant			
Cash received	\$ 60,503	\$ 56,365	\$ 116,868
Accounts receivable - prior year	9,953	-	9,953
Unearned revenue - current year	-	(31,348)	(31,348)
Unearned revenue - prior year	<u>(33,412)</u>	<u>33,412</u>	<u>-0-</u>
 TOTAL REVENUES	 37,044	 58,429	 95,473
OTHER FINANCING SOURCES			
Operating transfers in			
Local match	<u>37,044</u>	<u>58,429</u>	<u>95,473</u>
 TOTAL REVENUES AND OTHER FINANCING SOURCES	 <u><u>\$ 74,088</u></u>	 <u><u>\$ 116,858</u></u>	 <u><u>\$ 190,946</u></u>
EXPENDITURES			
Direct costs			
Salaries	\$ 31,260	\$ 45,018	\$ 76,278
Fringe benefits	16,763	25,098	41,861
Postage	-	2	2
Printing and copying	83	93	176
Travel - in region	1,578	2,769	4,347
Travel - out region	760	4,895	5,655
Training	-	500	500
Rent of facility	-	232	232
Subscriptions	-	22	22
Membership dues	270	630	900
Special projects	-	700	700
Indirect costs	<u>23,374</u>	<u>36,899</u>	<u>60,273</u>
 TOTAL EXPENDITURES	 <u><u>\$ 74,088</u></u>	 <u><u>\$ 116,858</u></u>	 <u><u>\$ 190,946</u></u>

Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

AERIAL PHOTOGRAPHY

Project period February 1, 2015 through December 31, 2015

VARIOUS MUNICIPALITIES - Cash (312)

	<u>Feb. 1, 2015 through Sept. 30, 2015</u>
REVENUES	
Local	
Cash received	\$ 169,266
Unearned revenue - current year	<u>(106,998)</u>
TOTAL REVENUES	<u><u>\$ 62,268</u></u>
EXPENDITURES	
Pass-through	<u><u>\$ 62,268</u></u>

Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

FHWA PL FUNDS

Project period October 1, 2014 through September 30, 2015

FHWA CONTRACT NO. PL 2015-0011/Z1 (32100)

FHWA - \$480,181 Cash

TCRPC - \$106,479 Cash

REVENUES

Federal grant

Cash \$ 179,747

Accounts receivable 137,545

TOTAL REVENUES 317,292

OTHER FINANCING SOURCES

Operating transfers in

Local match 70,375

TOTAL REVENUES AND
OTHER FINANCING SOURCES \$ 387,667

EXPENDITURES

Direct costs

Salaries \$ 146,928

Fringe benefits 81,916

Postage 104

Printing and copying 5,818

Office supplies 224

Travel - in region 2,740

Travel - out region 3,870

Training 565

Computer services 324

Computer software 7,376

Publications 18

Advertising 1,037

Membership dues 1,276

Special projects 12,806

Consultants 3,784

Contractual services 1,455

Indirect costs 117,426

TOTAL EXPENDITURES \$ 387,667

Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

MDOT GRANT: ASSET MANAGEMENT

Project period October 1, 2014 through September 30, 2015

MDOT CONTRACT NO. 2015-0022/Z1 (32300)

MDOT - \$33,786 Cash

REVENUES

State of Michigan

Cash

\$ 2,399

Accounts receivable

31,247

TOTAL REVENUES

\$ 33,646

EXPENDITURES

Direct costs

Salaries

\$ 11,020

Fringe benefits

6,144

Office supplies

1,988

Travel - in region

140

Travel - out region

30

Special projects

817

Pass-through

4,512

Indirect costs

8,995

TOTAL EXPENDITURES

\$ 33,646

Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

REGIONAL TRANSPORTATION CONTRACT

Project period October 1, 2014 through September 30, 2015

MDOT CONTRACT NO. 2015-0022/Z2 (32400)

MDOT - \$40,100 Cash

REVENUES

State of Michigan

Cash

\$ 19,934

Accounts receivable

20,166

TOTAL REVENUES

\$ 40,100

EXPENDITURES

Direct costs

Salaries

\$ 14,225

Fringe benefits

7,931

Postage

16

Printing and copying

202

Office Supplies

37

Travel - in region

459

Travel - out region

651

Training

95

Computer services

62

Computer software

903

Publications

3

Advertising

24

Membership dues

215

Special projects

2,640

Consultants

780

Contractual services

300

Indirect costs

11,557

TOTAL EXPENDITURES

\$ 40,100

Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

SURFACE TRANSPORTATION PROGRAM GRANT

Project period October 1, 2014 through September 30, 2015

FHWA CONTRACT NO. 2015-0011/Z3 and 2015-0011/Z4 (32800)

FHWA - \$273,968 Cash

TCRPC - \$82,274 Cash

REVENUES

Federal grant

Cash received

\$ 23,976

Accounts receivable

49,586

TOTAL REVENUES

73,562

OTHER FINANCING SOURCES

Operating transfers in

Local match

31,020

TOTAL REVENUES AND

OTHER FINANCING SOURCES

\$ 104,582

EXPENDITURES

Direct costs

Consultants

\$ 104,582

Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

FEDERAL TRANSIT ADMINISTRATION - SECTION 5303 FUNDS

Project period October 1, 2014 through September 30, 2015

FTA CONTRACT NO. PL 2015-0011/Z2 (33000)

FTA - \$219,711 Cash

TCRPC - \$54,928 Cash

REVENUES

Federal grant

Cash \$ 126,304

Accounts receivable 43,697

TOTAL REVENUES 170,001

OTHER FINANCING SOURCES

Operating transfers in

Local match 42,488

TOTAL REVENUES AND
OTHER FINANCING SOURCES \$ 212,489

EXPENDITURES

Direct costs

Salaries \$ 81,438

Fringe benefits 45,403

Postage 53

Printing and copying 2,847

Office supplies 115

Travel - in region 1,410

Travel - out region 1,990

Training 290

Computer services 167

Computer software 3,811

Publications 9

Advertising 506

Membership dues 656

Special projects 6,554

Consultants 1,936

Contractual services 745

Indirect costs 64,559

TOTAL EXPENDITURES \$ 212,489

Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

STATEWIDE PLANNING AND RESEARCH

Project period October 1, 2014 through September 30, 2015

MDOT CONTRACT NO. 2015-0022/Z3 (34000)

FHWA - \$15,200 Cash

MDOT - \$3,800 Cash

REVENUES

Federal grant

Cash received \$ 8,111

Accounts receivable 7,089

State of Michigan

Cash received 2,028

Accounts receivable 1,772

TOTAL REVENUES \$ 19,000

EXPENDITURES

Direct costs

Salaries \$ 8,122

Fringe benefits 4,529

Postage 15

Printing and copying 53

Travel - in region 242

Publications 3

Indirect costs 6,036

TOTAL EXPENDITURES \$ 19,000

Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

ASSISTANCE TO: MDOT OFFICE OF PASSENGER TRANSPORTATION

Project period October 1, 2014 through September 30, 2015

MDOT CONTRACT NO. 2012-0013/Z6 (34500)

MDOT - \$5,000 Cash

REVENUES

State of Michigan

Cash received

\$ 5,000

EXPENDITURES

Direct costs

Salaries

\$ 2,187

Fringe benefits

1,220

Printing and copying

5

Indirect costs

1,588

TOTAL EXPENDITURES

\$ 5,000

Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

HUD SUSTAINABLE COMMUNITIES REGIONAL PLANNING GRANT PROGRAM

Project period February 1, 2012 through April 30, 2015

HUD COOPERATIVE AGREEMENT NO. MIRIP0056-11 (35000)

HUD - \$3,000,000

	Feb. 1, 2012 through <u>Sept. 30, 2014</u>	Oct. 1, 2014 through <u>April 30, 2015</u>	Feb. 1, 2012 through <u>April 30, 2015</u>
REVENUES			
Federal grant			
Cash received - current year	\$ -	\$ 313,758	\$ 313,758
Cash received - prior year	2,079,612	418,371	2,497,983
Accounts receivable - prior year	<u>606,630</u>	<u>(418,371)</u>	<u>188,259</u>
TOTAL REVENUES	<u><u>\$ 2,686,242</u></u>	<u><u>\$ 313,758</u></u>	<u><u>\$ 3,000,000</u></u>
EXPENDITURES			
Direct costs			
Salaries	\$ 161,163	\$ 55,658	\$ 216,821
Fringe benefits	85,236	31,030	116,266
Telephone	110	-	110
Postage	2,088	525	2,613
Printing and copying	3,311	588	3,899
Office supplies	3,933	985	4,918
Graphic supplies	718	98	816
Travel - in region	9,712	953	10,665
Travel - out region	9,381	2,387	11,768
Training	845	-	845
Rent of facility/equipment	3,209	-	3,209
Computer services	824	-	824
Subscriptions/publications	161	-	161
Advertising	241	-	241
Membership dues	553	90	643
Special projects	98,801	17,929	116,730
Pass-through	2,171,190	160,538	2,331,728
Indirect costs	<u>134,766</u>	<u>42,977</u>	<u>177,743</u>
TOTAL EXPENDITURES	<u><u>\$ 2,686,242</u></u>	<u><u>\$ 313,758</u></u>	<u><u>\$ 3,000,000</u></u>

Tri-County Regional Planning Commission

ANALYSIS OF COMPLETED PROJECTS (UNAUDITED)

Year Ended September 30, 2015

	WELLHEAD 2015 (30500)	GREATER LANSING REGIONAL COMMITTEE (GLRC) 2014 (30300)	GROUNDWATER MANAGEMENT BOARD (GMB) 2014 (30400)	MID- MICHIGAN WATER AUTHORITY 2014 (30700)
Total expenditures	\$ 47,399	\$ 88,419	\$ 92,214	\$ 3,706
Less: locally funded expenditures	<u>47,399</u>	<u>88,419</u>	<u>92,214</u>	<u>3,706</u>
Allowable expenditures	-0-	-0-	-0-	-0-
Grantor participation	<u>0%</u>	<u>0%</u>	<u>0%</u>	<u>0%</u>
Grant revenues	-	-	-	-
Grant receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Due from grantor	<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>

<u>MSU WATER RESEARCH (31100)</u>	<u>REGIONAL PROSPERITY GRANT 2014 (31310)</u>	<u>FHWA PL FUNDS (32100)</u>	<u>MDOT GRANT: ASSET MANAGEMENT (32300)</u>	<u>REGIONAL TRANSPORTATION CONTRACT (32400)</u>
\$ 53,748	\$ 155,300	\$ 387,667	\$ 33,646	\$ 40,100
<u>53,748</u>	<u>155,300</u>	<u>70,375</u>	<u>-</u>	<u>-</u>
-0-	-0-	317,292	33,646	40,100
<u>0%</u>	<u>0%</u>	<u>82%</u>	<u>100%</u>	<u>100%</u>
-	-	317,292	33,646	40,100
-	-	<u>179,747</u>	<u>2,399</u>	<u>19,934</u>
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 137,545</u>	<u>\$ 31,247</u>	<u>\$ 20,166</u>

Tri-County Regional Planning Commission

ANALYSIS OF COMPLETED PROJECTS (UNAUDITED) - CONTINUED

Year Ended September 30, 2015

	SURFACE TRANSPORATION PROGRAM GRANT (32800)	FTA GRANT SECTION 5303 FUNDS (33000)	STATE PLANNING AND RESEARCH (34000)	ASSISTANCE TO: MDOT OFFICE OF PASSENGER TRANSIT (34500)
Total expenditures	\$ 104,582	\$ 212,489	\$ 19,000	\$ 5,000
Less: locally funded expenditures	<u>31,020</u>	<u>42,488</u>	<u>-</u>	<u>-</u>
Allowable expenditures	73,562	170,001	19,000	5,000
Grantor participation	<u>70%</u>	<u>80%</u>	<u>100%</u>	<u>100%</u>
Grant revenues	73,562	170,001	19,000	5,000
Grant receipts	<u>23,976</u>	<u>126,304</u>	<u>10,139</u>	<u>5,000</u>
Due from grantor	<u>\$ 49,586</u>	<u>\$ 43,697</u>	<u>\$ 8,861</u>	<u>\$ -0-</u>

HOUSING AND
URBAN
DEVELOPMENT
(35000)

\$ 3,000,000

-

3,000,000

100%

3,000,000

2,811,741

\$ 188,259

Tri-County Regional Planning Commission
ANALYSIS OF LOCAL MATCH (UNAUDITED)
Year Ended September 30, 2015

	<u>Commission</u>
EDA Planning Grant (31400)	\$ 58,429
FHWA PL Funds (32100)	70,375
STP (32800)	31,020
FTA (33000)	<u>42,488</u>
	<u>\$ 202,312</u>

Tri-County Regional Planning Commission
 ANALYSIS OF INDIRECT COST RATE (UNAUDITED)

Year Ended September 30, 2015

	Indirect Base	Indirect Base
Total expenditures	\$ -	\$ 2,035,242
Direct expenditures	1,599,416	(1,599,416)
Less:		
Discretionary funds	(4,936)	-
Special projects	(67,674)	-
Consultant fee	(123,082)	-
Contractual services	(2,500)	-
Furniture/equipment purchases	(14,774)	-
Pass-through	(247,968)	-
Match	(202,312)	-
	\$ 936,170	\$ 435,826
Indirect cost rate (indirect costs as a part of indirect base)	46.55%	

Tri-County Regional Planning Commission
SCHEDULE OF FRINGE BENEFITS (UNAUDITED)

Year Ended September 30, 2015

Social security	\$ 54,455
Unemployment taxes	4,916
Pension contributions	68,643
Health insurance	242,177
Dental insurance	19,688
Group life insurance	7,694
Employee assistance program	342
Workers compensation insurance	3,134
Fringe benefits miscellaneous	<u>1,093</u>
 Total fringe benefits	 <u><u>\$ 402,142</u></u>
 Salaries and wages for the year ended September 30, 2015	 <u><u>\$ 721,306</u></u>
 Fringe benefit rate - All employees	 55.75%

Tri-County Regional Planning Commission

TRANSPORTATION SUMMARY OF EXPENDITURES (UNAUDITED)

REGIONAL TRANSPORTATION

Year Ended September 30, 2015

FHWA PL 2015-0011/Z1 (32100)				
Task #	TASK NAME	BUDGET	EXPENDED	VARIANCE FAVORABLE (UNFAVORABLE)
I	DATA BASE MANAGEMENT	\$ 218,604	\$ 151,712	\$ 66,892
II	LONG RANGE PLANNING	231,624	151,180	80,444
III	SHORT RANGE PLANNING	9,683	2,300	7,383
IV	PROGRAM MANAGEMENT AND COORDINATION	92,204	69,310	22,894
V	TRANSPORTATION PROGRAMMING ACTIVITIES	34,546	13,165	21,381
VI	OTHER RELATED ACTIVITIES	-	-	-0-
	GRAND TOTALS	<u>\$ 586,661</u>	<u>\$ 387,667</u>	<u>\$ 198,994</u>

FTA PL 2015-0011/Z2 (33000)

MDOT # 2015-0022/Z2 (32400)

FTA PL 2015-0011/Z2 (33000)			MDOT # 2015-0022/Z2 (32400)		
BUDGET	EXPENDED	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	EXPENDED	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 89,295	\$ 69,703	\$ 19,592	\$ 5,000	\$ 6,489	\$ (1,489)
97,885	68,704	29,181	19,000	16,954	2,046
3,483	1,033	2,450	500	148	352
44,744	35,678	9,066	10,000	11,300	(1,300)
16,764	9,487	7,277	4,600	4,022	578
22,469	27,884	(5,415)	1,000	1,187	(187)
<u>\$ 274,640</u>	<u>\$ 212,489</u>	<u>\$ 62,151</u>	<u>\$ 40,100</u>	<u>\$ 40,100</u>	<u>\$ -0-</u>

Tri-County Regional Planning Commission

TRANSPORTATION SUMMARY OF EXPENDITURES (UNAUDITED) - CONTINUED

REGIONAL TRANSPORTATION

Year Ended September 30, 2015

MDOT # 2015-0022/Z1 (32300)				
Task #	TASK NAME	BUDGET	EXPENDED	VARIANCE FAVORABLE (UNFAVORABLE)
I	DATA BASE MANAGEMENT	\$ 33,767	\$ 33,646	\$ 121
II	LONG RANGE PLANNING	-	-	-0-
III	SHORT RANGE PLANNING	-	-	-0-
IV	PROGRAM MANAGEMENT AND COORDINATION	-	-	-0-
V	TRANSPORTATION PROGRAMMING ACTIVITIES	-	-	-0-
VI	OTHER RELATED ACTIVITIES	-	-	-0-
	GRAND TOTALS	<u>\$ 33,767</u>	<u>\$ 33,646</u>	<u>\$ 121</u>

FHWA - STP # 2015-0011/Z3
 FHWA - STP # 2015-0011/Z4 (32800)

FHWA - SP&R # 2015-0022/Z3 (34000)

FHWA - STP # 2015-0011/Z3 FHWA - STP # 2015-0011/Z4 (32800)			FHWA - SP&R # 2015-0022/Z3 (34000)		
<u>BUDGET</u>	<u>EXPENDED</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>EXPENDED</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$ 274,639	\$ 104,582	\$ 170,057	\$ -	\$ -	\$ -0-
-	-	-0-	6,000	-	6,000
-	-	-0-	-	-	-0-
-	-	-0-	6,000	5,436	564
-	-	-0-	7,000	13,564	(6,564)
-	-	-0-	-	-	-0-
<u>\$ 274,639</u>	<u>\$ 104,582</u>	<u>\$ 170,057</u>	<u>\$ 19,000</u>	<u>\$ 19,000</u>	<u>\$ -0-</u>

Tri-County Regional Planning Commission

TRANSPORTATION SUMMARY OF EXPENDITURES (UNAUDITED) - CONTINUED

REGIONAL TRANSPORTATION

Year Ended September 30, 2015

Task #	TASK NAME	TOTAL		
		BUDGET	EXPENDED	VARIANCE FAVORABLE (UNFAVORABLE)
I	DATA BASE MANAGEMENT	\$ 621,305	\$ 366,132	\$ 255,173
II	LONG RANGE PLANNING	354,509	236,838	117,671
III	SHORT RANGE PLANNING	13,666	3,481	10,185
IV	PROGRAM MANAGEMENT AND COORDINATION	152,948	121,724	31,224
V	TRANSPORTATION PROGRAMMING ACTIVITIES	62,910	40,238	22,672
VI	OTHER RELATED ACTIVITIES	<u>23,469</u>	<u>29,071</u>	<u>(5,602)</u>
	GRAND TOTALS	<u>\$ 1,228,807</u>	<u>\$ 797,484</u>	<u>\$ 431,323</u>

**Tri-County Regional Planning Commission
Lansing, Michigan**

**SUPPLEMENTARY INFORMATION
TO FINANCIAL STATEMENTS
(FEDERAL AWARDS)**

September 30, 2015

Tri-County Regional Planning Commission

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September 30, 2015

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Principals

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Board of Commissioners
Tri-County Regional Planning Commission
Lansing, Michigan

Report on Compliance for Each Major Federal Program

We have audited Tri-County Regional Planning Commission's (the Commission) compliance with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that could have a direct and material effect on the Commission's major federal programs for the year ended September 30, 2015. The 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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the 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 OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*. Those standards and OMB Circular A-133 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 the 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 on the Commission's compliance.

Opinion on Each Major Federal Program

In our opinion, Tri-County Regional Planning 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 September 30, 2015.

Report on Internal Control Over Compliance

Management of the 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 the Commission's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 the 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.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities and the major fund of the Commission as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements. We issued our report thereon dated November 30, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Abraham & Gaffney, P.C.

ABRAHAM & GAFFNEY, P.C.
Certified Public Accountants

November 30, 2015

Tri-County Regional Planning Commission
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended September 30, 2015

Federal Grantor / Pass-Through Grantor Program Title	CFDA Number	Pass-Through Grantor's Number	Award Amount	(Memo Only) Prior Years' Expenditures	Expenditures
U.S. DEPARTMENT OF COMMERCE					
Direct Award					
Economic Development Administration Support for Planning Organizations	11.302	06-83-05839	\$ 169,095	\$ 37,044	\$ 58,429
U.S. HOUSING AND URBAN DEVELOPMENT					
Direct Award					
Sustainable Communities Regional Planning Grant Program	14.703	MIRIP0056-11	3,000,000	2,685,752	313,758
FEDERAL HIGHWAY ADMINISTRATION					
Passed Through Michigan Department of Transportation ^(b)					
Highway Planning and Construction	20.205				
FTA Section 5303		2015-0011/Z2	219,711	-	170,001
FHWA		2015-0011/Z1	480,181	-	317,292
FHWA		2015-0011/Z3	91,751	-	20,691
FHWA		2015-0011/Z4	182,217	-	52,871
FHWA		2015-0022/Z3	15,200	-	15,200
TOTAL FEDERAL HIGHWAY ADMINISTRATION			<u>989,060</u>	<u>-0-</u>	<u>576,055</u>
TOTAL FEDERAL AWARDS			<u>\$ 4,158,155</u>	<u>\$ 2,722,796</u>	<u>\$ 948,242</u>

(a) (c)

Tri-County Regional Planning Commission

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended September 30, 2015

NOTE A: BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the Commission and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*.

NOTE B: SUMMARY OF SIGNIFICANT EXPLANATIONS OF SCHEDULE

The following descriptions identified below as (a) through (d) represent explanations that cross reference to amounts on the Schedule of Expenditures of Federal Awards.

- (a) The expenditures reported in this schedule are in agreement with the amounts reported in the financial statements and financial reports. The financial reports tested, including claims for advances and reimbursements, were materially correct, complete, accurate, and timely and contain information that is supported by the books and records from which the financial statements have been prepared.
- (b) Denotes program tested as “major program”.
- (c) Agrees to total revenues from Federal sources per financial statements.
- (d) Of the federal expenditures presented in the schedule, the Commission provided federal awards to subrecipients as follows:

<u>Federal Grantor / Pass-Through Grantor / Program Title and Subrecipient</u>	<u>CFDA Number</u>	<u>Current Year Expenditures</u>
U.S. HOUSING AND URBAN DEVELOPMENT		
Direct Award		
Sustainable Communities Regional Planning Grant Program	14.703	
Greater Lansing Housing Coalition		\$ 14,340
Meridian Township		4,000
Michigan Energy Options		28,407
Michigan Fitness Foundation		15,661
Michigan State University		51,916
Mid-Michigan Environmental Action Council		13,274
NorthWest Initiative		4,515
Refugee Development Center		3,000
The Fenner Conservancy		4,000
Arts Council of Greater Lansing		2,500
Greater Lansing Food Bank		3,700
EagleVision Ministries		4,000
Greater Lansing Destination Development Foundation		1,200
Friends of East Lansing Schools		4,000
Westside Commercial Association		4,981
Michigan Recycling Coalition		5,000
Southside Community Center		1,000
		<u>1,000</u>
 TOTAL U.S. HOUSING AND URBAN DEVELOPMENT		 <u>\$ 165,494</u>

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INDEPENDENT AUDITOR'S REPORT 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*

To the Board of Commissioners
Tri-County Regional Planning Commission
Lansing, Michigan

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 *Governmental Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of Tri-County Regional Planning Commission (the Commission) as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated November 30, 2015.

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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity'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 the 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.

Abraham & Gaffney, P.C.

ABRAHAM & GAFFNEY, P.C.
Certified Public Accountants

November 30, 2015

Tri-County Regional Planning Commission
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended September 30, 2015

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? _____ Yes X No

Significant deficiency(ies) identified? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____ Yes X No

Significant deficiency(ies) identified? _____ Yes X None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported with Section 510(a) of Circular A-133? _____ Yes X No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
20.205	Highway Planning and Construction

Dollar threshold used to distinguish between Type A and Type B programs: \$ 300,000

Auditee qualified as low-risk auditee? X Yes _____ No

Section II - Financial Statement Findings

None noted.

Section III - Federal Award Findings and Questioned Costs

None noted.

Tri-County Regional Planning Commission
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended September 30, 2015

FINDINGS/NONCOMPLIANCE

Control Deficiencies Related to Internal Controls Over the Financial Statements.

No prior audit findings.

Findings Related to Compliance with Requirements Applicable to the Financial Statements.

2014-001 POLICIES AND PROCEDURES

Condition: During the course of our audit, we noted that the Commission has not formally adopted written procedures and policies for the following areas: capital assets policy, investment policy, fraud risk management policy, business continuity plan, and electronic funds transfer policy.

Resolution: This issue was not noted during the current audit and we consider this issue resolved.

Findings Related to Compliance with Requirements Applicable to Federal Awards and Internal Control Over Compliance in Accordance with OMB Circular A-133.

No prior audit findings.

CITY COUNCIL

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CITY OF LANSING

INTERNAL AUDITOR
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REVIEW AND RECOMMENDATIONS ON STRUCTURE, POLICIES AND PROCEDURES FOR THE CITY OF LANSING OFFICE OF THE INTERNAL AUDITOR

■ FOLLOW-UP REGARDING REPORTS

Jim DeLine
Internal Auditor
January 14, 2016

- I. Policies and Procedures for Reports
 - a. Annual Reports
 - i. The required Analysis of the Financial Status of the City will be compiled as soon as possible after the submission to the State of Michigan of the City's Comprehensive Annual Financial Report (CAFR).
 - ii. As soon as possible after publishing the Financial Status of the City, the Internal Auditor will update Councilmembers on the City's Long Term Debt.
 - iii. Analysis of the Capital Improvement Plan is provided in conjunction with the budget process.
 - b. Cash Audits
 - i. Cash Audit Checklist
 1. Currently in use.
 - ii. Cash Audit Form
 1. Currently in use.
 - c. Performance Audits
 - i. Definition of "Performance Audit"
 1. Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental or non-profit entity to assess whether the entity is achieving economy, efficiency and effectiveness in the employment of available resources.
 - a. Performance Auditing Definition (Feb 2014) INTOSAI and GAO.
 2. Definition also to be provided from the City Attorney.

- ii. Audit Plan
 - 1. Prior to the start of a performance audit, an audit plan should be developed for the project.
 - 2. The Audit Plan is to include:
 - a. Audit methodology most suited to the operations being audited.
 - b. Expected time frame for steps within the proposed methodology to be conducted.
 - c. The format and general content of the report to be prepared.
- iii. Field Work
 - 1. Review of like operations in municipalities similar to Lansing.
 - 2. Review of benchmarks available for like operations.
 - 3. Interviews conducted.
 - a. Have interview summaries reviewed by the interviewee for accuracy / need for follow-up.
 - 4. Conduct on site visits to operations discussed in the interviews.
- iv. Draft Report
 - 1. Reviewed by Department Head of unit audited
 - a. In preparation for issuance of a final report, the appropriate Department Head of the unit being audited will be given a draft copy of the report.
 - b. The Department Head of the unit being audited may gather input on the draft from the Director of Finance or other members of the Administration as they feel appropriate.
 - c. Within ten business days of being presented with the draft, the Department Head of the unit will submit, in writing, any or all of the following:
 - i. Items in the draft believed to be factually in error
 - ii. Items in the draft believed to be interpreted incorrectly
 - iii. Responses to recommendations made in the draft
 - d. Following receipt of the written comments, the Internal Auditor will meet with the Department Head or their representative to discuss same and potential action plans if any.
 - e. These written comments may or may not be cause for changes in the draft prior to publication.
 - f. These written comments will be included in the final report. See below.
- v. Final Report
 - 1. **Definition of “Final Report”**

- a. The City Attorney has agreed to issue a formal legal opinion as to the definition of a Final Report for purposes of this document. This document will remain in draft form until receipt of that legal definition.

2. Format

- a. Background / Research
 - i. Include objectives and scope
- b. Analysis
 - i. Include conclusions
 - ii. Include relationship to strategic goals and performance measures
- c. Recommendations
 - i. Include action plans
- d. Comments from head of unit audited and / or Finance Director.

3. Distribution

- a. Presented to appropriate Council Committee and Department Head of unit audited.
- b. Placed on file with Mayor and City Clerk
- c. Distribute to each Councilmember.

DRAFT



TRI-COUNTY REGIONAL PLANNING COMMISSION

Planning Mid-Michigan's Future Together Since 1956.

NEWSLETTER

WINTER 2016

VOLUME 5, ISSUE 1

In this issue:

- We're Taking a Closer Look
- TIP Development Underway
- The Transportation FAST Act is Now Law!
- Coordinated Bids Save Money
- Your Water Guide is Here
- Tri-County Commissioners Corner
- Sue Says
- Opportunities & Events
- Tibbles 2016

WE'RE TAKING A CLOSER LOOK



Urban strategist Michele Reeves takes a tour of East Lansing with community members to evaluate potential opportunities for economic growth.

The Greater Lansing Regional Prosperity Initiative (GLRPI) for the Capital Region's Tri-County area had an exciting second year. Now we look ahead to continued efforts in 2016. In December, the GLRPI applied for continued funding support of their activities, as well as additional funding to support new initiatives. Activities include continued focus on Talent, Education, Transit, Economic Development and Placemaking. GLRPI requested the maximum award amount of \$375,000. The Michigan Department of Technology, Management, and Budget is reviewing applications and will announce awards in January 2016.

The GLRPI furthered regional outreach by partnering with Imagine Mid-Michigan, a collaboration between Portland State University's Urban Sustainability Accelerator Program, the Tri-County Regional Planning Commission (TCRPC), and area leaders in health, housing, land use, environment, economics, local government, and private development. This partnership was able to provide two unique opportunities for our region with presentations from urban strategist Michele Reeves of Civilis Consultants and Charles Mahron of Strong Towns. Michele spent a week in November taking a close look at ten different locations throughout the Tri-County Region, culminating in usable strategies tailored to our region's sustainable growth and redevelopment efforts. Charles gave a presentation to elected officials and city managers discussing the fiscal impact of tax-based revenue.

Read Michele Reeves' Report and Regional Toolkit:

http://mitcrpc.org/NewsRelease/Revitalization%20Toolkit%20TCRPC_lowrez.pdf.

See Charles Mahron's Presentation:

<http://mitcrpc.org/NewsRelease/CM%20Thank%20You%20doc.pdf>.

Keep an eye on MICapitalRegion.com, follow [@MICapitalRegion](https://twitter.com/MICapitalRegion), and like [MICapital-Region on Facebook](https://www.facebook.com/MICapitalRegion) for meeting schedules and event updates. Please contact Associate Economic Development Planner Rachel Elsinga at relsinga@mitcrpc.org if you have questions about GLRPI. To learn more about Imagine Mid-Michigan events and work plans, contact Executive Director Susan M.C. Pigg at spigg@mitcrpc.org.

TIP DEVELOPMENT UNDERWAY

TCRPC is a Metropolitan Planning Organization. Thus, a major responsibility is to program federally funded transportation projects by year and funding category. Projects seeking federal funding must be selected through a public process, and be included in the 2017-2020 Transportation Improvement Program (TIP).

TCRPC issued a call for projects in November. Local road agencies submitted approximately 170 projects, in addition to some 150 projects submitted by transit agencies. TCRPC staff evaluated road projects for eligibility and provided a preliminary score based on program criteria. These projects were then considered by committees on January 15, where yearly priorities were recommended for a variety of federal

funding categories included urban, small urban, rural, plus some specialized programs.

Recommended highway and transit projects will be brought through the TCRPC committee process in February and will be incorporated in the TIP, which will be submitted to the Michigan Department of Transportation by July 1.

Check our website at <http://mitcrpc.org/trp.htm> for results of the January 15 meeting and to see additional opportunities for public comment. Scheduled committee meeting dates where the proposed projects will be reviewed are also posted. All TCRPC meetings are open to the public and welcome comments. TCRPC will act on projects February 24.

THE TRANSPORTATION FAST ACT IS NOW LAW!

With surprisingly few fireworks in early December, President Obama signed into law the Fixing America's Surface Transportation (FAST) Act. The five year reauthorization bill totals over \$300 billion, including about \$281 billion for surface transportation. The FAST Act is the first notably long term reauthorization since 2005 federal transportation legislation



was passed. The bill represents a huge milestone for the House and Senate. Critics question the

source of additional funding that was required to make up the gap between current gas tax revenues and the bill's spending levels. To pass a long term bill with at least a modicum of growth in available funding meant cobbling together gas tax revenues and other "payfors." In the case of the FAST Act, additional funds came from using the Federal Reserve's "surplus" funds, selling oil from the Strategic Petroleum Reserve, and a number of other sources. By choosing

to close the funding gap by means other than raising the gas tax means that the cliff will be that much higher in five years when the FAST Act expires. It will be interesting to see what this means for reauthorizing the FAST Act down the line.

In early January 2016, Congress released a \$57.6 billion spending package for Transportation-Housing and Urban Development (THUD) programs for fiscal year 2016, as part of the larger Omnibus funding package. The THUD bill adopts the policies and funding levels from the newly-passed FAST Act. The plan also reversed cuts from the TIGER Discretionary Grant Program of the U.S. Department of Transportation to maintain the current \$500 million funding level. This is good news for our region as we seek TIGER funds in support of the proposed Bus Rapid Transit system. The THUD package continues a restriction on double trailer trucks on the national highway system, even though it was in both the House and Senate appropriations bills. Transit commuters earned a huge win, as the bill restores some parity between parking and transit benefits and makes the change permanent.

COORDINATED BIDS SAVE MONEY

For the third year in a row, the Lansing Board of Water and Light is readying the joint solicitation proposals for the purchase of chemicals on behalf of the Mid-Michigan Joint Purchasing Consortium. The Consortium was brought together and is coordinated through the Tri-County Regional Planning Commission and includes water and wastewater utilities throughout mid-Michigan. The coordinated bid process provides the opportunity for higher volume purchasing power to the participating communities. As a result, all the participating communities have experienced cost savings in each year of the program, and anticipate additional savings with

the 2016 contracts. Lansing Board of Water and Light, East Lansing-Meridian Water and Sewer Authority, Delhi Charter Township, East Lansing Wastewater, and the Cities of Adrian, Ann Arbor and Jackson participated in 2015. Combined savings to date are estimated at over \$200,000 compared to the traditional process of each community bidding separately.

The solicitations will be sent in early February for 2016 contracts. If you have any questions or would like additional information contact Christine Spitzley, Chief Environmental Programs Planner at (517) 393-0342.

YOUR WATER GUIDE IS HERE

The Tri-County Water Policies & Programs Guide has been completed!

In December, the Guide was presented to the Groundwater Management Board (GMB). It is a unique effort that, for the first time, brought together experts in groundwater, drinking water, land use, surface water, and wastewater from Clinton, Eaton, and Ingham Counties to examine in depth how well they are working together to protect mid-Michigan's water resources. These experts reviewed everything from agriculture to wetlands and throughout considered how each system and program is interconnected and interdependent.

The Guide is intended as an informational tool and guidance document for decision



makers and the citizens of the Tri-County Region. Each chapter contains a narrative that provides a topic overview, main programming components, an outline of gaps and concerns and key resources. Each chapter also includes a correlating table that identifies central programs/activities. The table outlines standards, resources, actions, funding, evaluation, coordinating agencies and timelines for each identified program/activity. (Side Note: For ease of reference, each chapter is color coded.)

To see the Tri-County Water Policies & Programs Guide, go to www.mitcrpc.org/env.htm. If you have questions about the Guide, contact Chief Environmental Programs Planner Christine Spitzley at cspitzley@mitcrpc.org.

THANK YOU!

Thank you to everyone that participated in our holiday drives in November and December—they were both a success! We were happy to be able to provide aid to regional families in need.



TRI-COUNTY COMMISSIONERS CORNER

The TCRPC Board enjoyed a well-attended meeting on December 17, 2015, their last regular one of the calendar year. Despite the holiday schedule, most of the Commissioners participated along with a number of guests from the public and partner agencies. The Commission enjoyed an informative presentation and conducted some standard business.

At the meeting, Commissioners heard a report on the region's recent aerial photography fly-over and saw examples. Presenters Laura Tschirhart, TCRPC Transportation Planner and Geographic Information Systems (GIS) specialist and Everett Root, a State of MI geographer, explained how the flyover was done and they discussed and demonstrated the results. TCRPC has facilitated regional flyovers every five years since the 1960s. Photography of our region, with the leaves off the trees and no snow cover, is an important tool for land use planners, emergency services providers, developers, utilities servicers, and others. Sharing the same photography across the region helps us all work well together. This time, sharing the cost and coordinating the timing of the flights across our three counties along with other regions of the state, gave us all the opportunity to acquire higher resolution photos and establish images that are consistent region

wide, all at a lower cost.

Also at this meeting, per the Finance Committee recommendation, the Commissioners accepted the Fiscal Year 2015 Audit report provided by Abraham & Gaffney, P.C. Certified Public Accountants. The report indicated a solid financial position for TCRPC. There were no negative findings. The Commissioners also received and placed on file the normal monthly finance reports for November. These are available at www.mitcrpc.org.



Upon recommendations of the Transportation Review Committee, the Commissioners approved an amendment to the Transportation Improvement Program (TIP) for a newly funded Ingham County Roads project. However, they tabled action on a request to alter a Congestion Mitigation and Air Quality project pending further information. The next meeting is the Annual Dinner Meeting on January 27, 2016.

SUE SAYS...HAPPY NEW YEAR!

2016 will be another terrific year for TCRPC. Together we will mark milestones and celebrate important anniversaries. The U.S. Park Service will turn 100 this year. The Beach Boys album *Pet Sounds* turns 50, and I will begin my sixth year as Executive Director. In October, it will be 90 years since Winnie-the-Pooh first starred in his own collection of stories by A.A. Milne. This year marks the 10th anniversary of the first Tweet "Just setting up my twttr," from Twitter co-founder Jack Dorsey. He made social media history and the message has been re-tweeted more than 66,000 times. Celebrate TCRPC's active social media communications by liking us on [Facebook](#) or following the regional travels of [Tibbles the Tri-County Troll](#).

Most exciting for us is that 2016 will mark TCRPC's 60th year! Founded in 1956 by the leaders of Clinton, Eaton, and Ingham Counties,



TCRPC has provided countless reams of data, technical reports and secured millions of federal funds for our region. We worked with our members, businesses, residents and others to develop and implement plans for a more sustainable, livable region. We have marked progress and enjoyed many successes along the trail of regional planning. And, even as we mark milestones and celebrate anniversaries, we will continue forward facilitating problem solving, providing a cooperative forum for community development, and improving opportunities for wise growth and economic prosperity in Michigan's capital, Tri-County Region.

Susan M.C. Pigg, CEcD
TCRPC Executive Director

Don't Miss These Opportunities!

TCRPC IS HIRING! We are looking for a Land Use Planner to take over our Land Use Program. Position details are at www.mitrpc.org. Submit cover letter, TCRPC Job Application (available at www.mitrpc.org), and resume demonstrating qualifications to: TCRPC, Land Use Planner Position, 3135 Pine Tree Rd. Ste. 2C, Lansing MI 48911 or email a single .pdf file to reception@mitrpc.org. **All submissions must be received by February 19, 2016 at 4 p.m. EOE.**

Webinar Series: The Business of Sustainability — February 18, 2 p.m. (<https://attendee.gotowebinar.com/register/5295006478065861122>)

Public Art for Communities Grant Program — deadline for submission is 4:00 p.m. February 19, 2016 (www.purelansing.com/publicart)

Quiet Water Symposium — March 5 at the MSU Pavilion (<http://www.quietwatersymposium.org/>)

4 College Scholarships available through the Michigan Water Environment Association (MWEA) — Two deadlines: March 15 and May 1 (http://www.mi-wea.org/list_of_awards_and_scholarship.php)

2016 Michigan Municipal League Conference — March 22-23 at the Lansing Center (<http://www.mml.org/sites/Event.aspx?EventKey=L-C16&WebsiteKey=6c903230-4a06-4cc8-8cd2-d7c66df022f1>)

MWEA's Michigan Watershed Summit — March 29 at Eagle Eye Banquet Facility (<http://www.viethconsulting.com/Calendar/moreinfo.php?eventid=37272>)

TIBBLES IN 2016

In another adventure that took him throughout the region, Tibbles traveled along with urban strategist Michele Reeves as she toured the three county seats as well as key corridors in the region. Follow Tibbles the Travelin' TCRPC Troll as he travels along with our planners at <http://www.twitter.com/TravelinTroll>.



Tibbles enjoying Courthouse Square in Charlotte, MI.

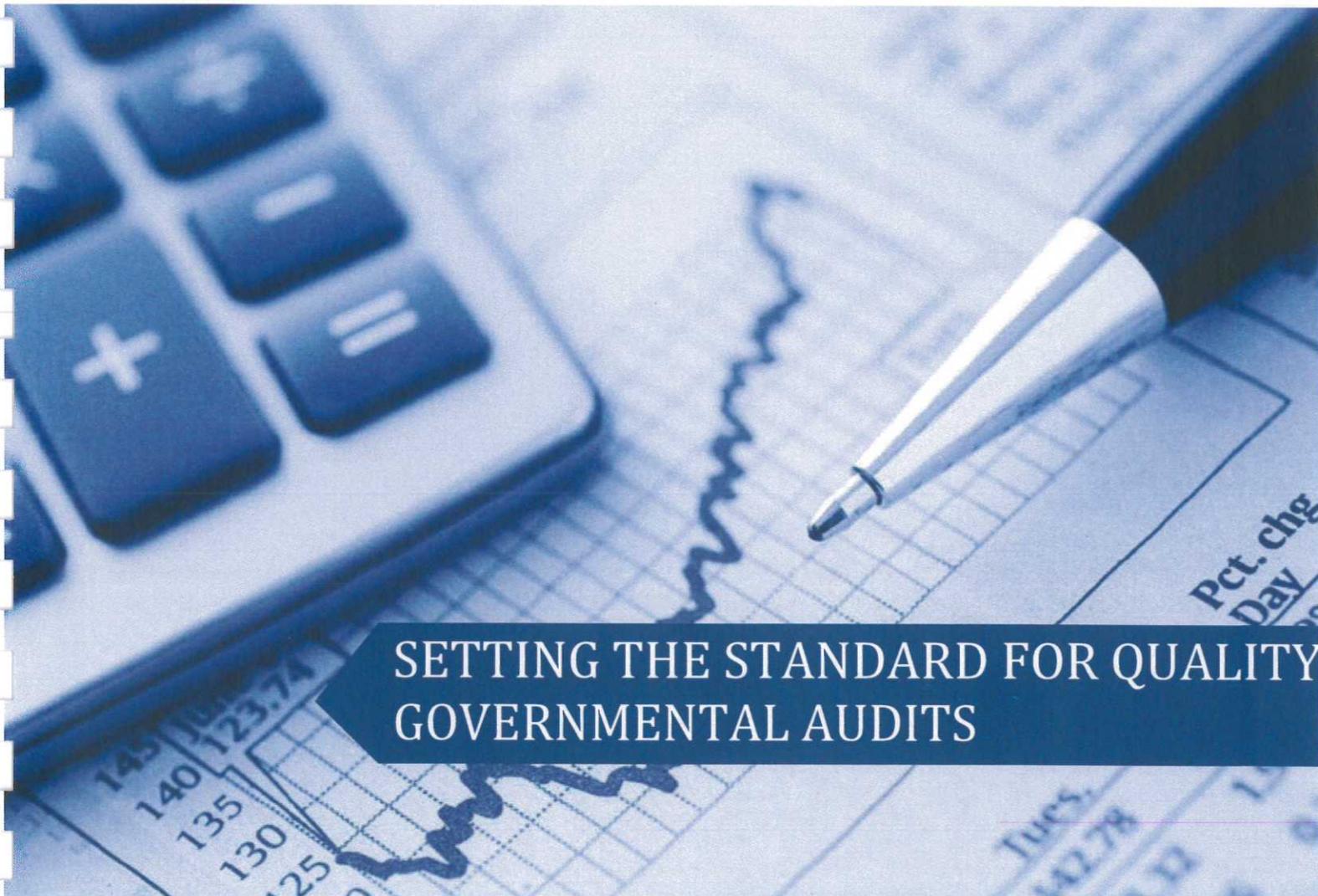
Tri-County Regional Planning Commission
Year Ended September 30, 2015

Audit Presentation
December 17, 2015

Presented by:
William I. Tucker IV, CPA
Principal



ABRAHAM & GAFFNEY, P.C.
Certified Public Accountants



SETTING THE STANDARD FOR QUALITY
GOVERNMENTAL AUDITS

Principals

Dale J. Abraham, CPA
Michael T. Gaffney, CPA
Steven R. Kirinovic, CPA
Aaron M. Stevens, CPA
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Alan D. Panter, CPA
William I. Tucker IV, CPA



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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Tri-County Regional Planning Commission
Lansing, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of Tri-County Regional Planning Commission (the Commission) as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

Managements 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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 entity'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 entity'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, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Commission as of September 30, 2015, and the respective changes in financial position 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 and budgetary comparison information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information, although not a 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 the Commission's basic financial statements. The accompanying other supplementary information, as identified in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying other supplementary information has 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 30, 2015, 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 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 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 the Commission's internal control over financial reporting and compliance.

Abraham & Gaffney, P.C.

ABRAHAM & GAFFNEY, P.C.
Certified Public Accountants

November 30, 2015

Tri-County Regional Planning Commission

Governmental Fund

BALANCE SHEET

September 30, 2015

	<u>General</u>
ASSETS	
Cash	\$ 717,434
Due from other governmental units	346,830
Prepays	<u>7,146</u>
TOTAL ASSETS	<u><u>\$ 1,071,410</u></u>
LIABILITIES	
Accounts payable	\$ 41,307
Accrued wages and related items	74,386
Unearned revenue	<u>419,632</u>
TOTAL LIABILITIES	535,325
FUND BALANCE	
Nonspendable - prepaids	7,146
Unassigned	<u>528,939</u>
TOTAL FUND BALANCE	<u>536,085</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 1,071,410</u></u>

See accompanying notes to financial statements.

Tri-County Regional Planning Commission

Governmental Fund

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

Year Ended September 30, 2015

	<u>General</u>
REVENUES	
Federal sources	\$ 948,242
State sources	82,546
Local sources	426,946
Member allocations	377,850
Interest	942
Other	<u>126</u>
TOTAL REVENUES	1,836,652
EXPENDITURES	
Current	
Community and economic development	
Planning programs	<u>1,823,427</u>
NET CHANGE IN FUND BALANCE	13,225
Fund balance, beginning of year	<u>522,860</u>
Fund balance, end of year	<u><u>\$ 536,085</u></u>

See accompanying notes to financial statements.

Tri-County Regional Planning Commission
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended September 30, 2015

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? _____ Yes X No

Significant deficiency(ies) identified? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____ Yes X No

Significant deficiency(ies) identified? _____ Yes X None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported with Section 510(a) of Circular A-133? _____ Yes X No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction

Dollar threshold used to distinguish between Type A and Type B programs: \$ 300,000

Auditee qualified as low-risk auditee? X Yes _____ No

Section II - Financial Statement Findings

None noted.

Section III - Federal Award Findings and Questioned Costs

None noted.

Tri-County Regional Planning Commission

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended September 30, 2015

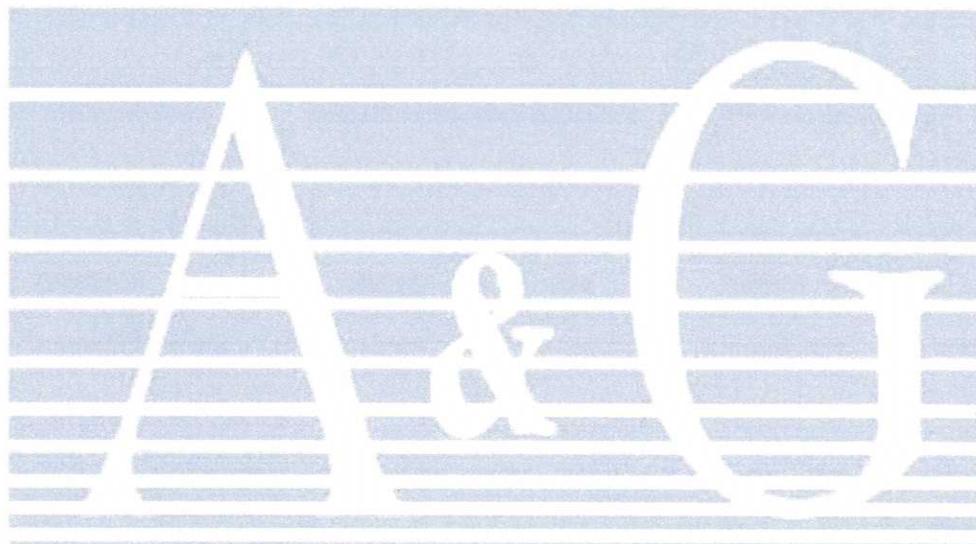
Federal Grantor / Pass-Through Grantor Program Title	CFDA Number	Pass-Through Grantor's Number	Award Amount	(Memo Only) Prior Years' Expenditures	Expenditures
U.S. DEPARTMENT OF COMMERCE					
Direct Award					
Economic Development Administration Support for Planning Organizations	11.302	06-83-05839	\$ 169,095	\$ 37,044	\$ 58,429
U.S. HOUSING AND URBAN DEVELOPMENT					
Direct Award					
Sustainable Communities Regional Planning Grant Program	14.703	MIRIP0056-11	3,000,000	2,685,752	313,758
FEDERAL HIGHWAY ADMINISTRATION					
Passed Through Michigan Department of Transportation ^(b) Highway Planning and Construction	20.205				
FTA Section 5303		2015-0011/Z2	219,711	-	170,001
FHWA		2015-0011/Z1	480,181	-	317,292
FHWA		2015-0011/Z3	91,751	-	20,691
FHWA		2015-0011/Z4	182,217	-	52,871
FHWA		2015-0022/Z3	15,200	-	15,200
TOTAL FEDERAL HIGHWAY ADMINISTRATION			989,060	-0-	576,055
TOTAL FEDERAL AWARDS			\$ 4,158,155	\$ 2,722,796	\$ 948,242

(a)(c)

Questions?

Thank you for your time.

William I. Tucker IV, CPA
Principal
Abraham & Gaffney, P.C.
3511 Coolidge Road, Suite 100
East Lansing, MI 48823
517-351-6836
btucker@agpccpa.com



Do you mail your tax payment? !!Postmark Deadline Change!!

Due to recent changes by the U.S. Postal Service in the handling of Lansing mail, the City of Lansing no longer accepts postmarks for on-time payment.

All payments must be in our office or in our drop box on Capitol Avenue on or before 5:00 p.m., February 14th to avoid the 3% penalty.

Please allow sufficient time for your check to go through the postal system to arrive in the Treasurer's Office on or before February 14th. Payments received or postmarked after the due date will incur a 3% penalty.

Questions: Call 517.483.4121 or visit www.lansingmi.gov/treasury for payment options.

