



## **AGENDA**

**Committee on Intergovernmental Relations  
Wednesday, February 13, 2019 @ 8:30 a.m.  
Council Conference Room, City Hall 10<sup>th</sup> Floor**

Council Member Brian T. Jackson, Chair  
Council Member Jeremy Garza, Vice Chair  
Council Member Kathie Dunbar, Member

**1. Call to Order**

**2. Public Comment**

**3. Approval of Minutes**

**4. Discussion/Action:**

- A.) **RESOLUTION** – Appointment Shaquila Myers as a City of Lansing Member of the Capital Area Transit Authority for a term to expire September 30, 2021 (PEND-754)
- B.) **PLACE ON FILE** – Tri-County Regional Planning Commission Audit Fiscal Year 2018
- C.) **DISCUSSION** – Climate Action Plan update/discussion

**5. Other**

**6. Adjourn**

## Boak, Sherrie

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**From:** grühsdC flylfsoxvfrp  
**Sent:** Wkxwgd | #dqxdu | #: #534<#143 : #5P  
**To:** Soxp p hu#P dub|g  
**Subject:** R qdqh#rup #/xep lwd#Dssdfdwirg#ru#Dssrlwp hqw#r#Erdu#ru#Frp p lwirg

### Application for Appointment to Board or Commission

*Thank you for your interest in serving on a Lansing Board, Commission or Committee.*

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*Certain boards, commissions or committees require appointees to be a registered elector in the City of Lansing (Charter Section 2-102) and be a resident of Lansing for one year prior to taking office (Charter Section 2-102).*

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*Appointees to every board, commission or committee must not be in default to the City at the time of taking office (Charter Section 2-103.2) and not have been convicted, within 20 years of taking office, of a violation of the election laws of the City of Lansing, State of Michigan, or the United States; a violation of public trust; or any felony (Charter Section 2-103.1).*

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(Section Break)

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Date	1/17/2019
First Name	Shaquila
Middle	<i>Field not completed.</i>
Last Name	Myers
Other name(s) by which you have been known, including maiden names	<i>Field not completed.</i>
Date of Birth	
Address	1720 Osborn Rd
City	Lansing
State	Michigan
Zip Code	48915
Email	shaquila.myers@gmail.com

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Gender	Female
Ward	4
Precinct	37
Best phone number to contact you	
Last 4 digits of social security number	
In what year did you move to Lansing?	2011
Additional information regarding experience and credentials	<i>Field not completed.</i>
Occupational Background	Policy Analyst for Michigan Senate- specializing in Transportation policy including transit and budget
Educational Background	Master of Public Administration- Oakland University
Please attach a resume if available	<a href="#">Myers2 Resume18.doc</a>
First choice for board to serve on	Capital Area Transportation Authority (CATA)
Second choice of a board to serve on	<i>Field not completed.</i>
Third choice of a board to serve on	<i>Field not completed.</i>
Fourth choice of a board to serve on	<i>Field not completed.</i>
Please comment briefly on why you wish to serve on a particular board or commission. Please be specific as to your goals and ideas about how you wish to contribute to the work of the board or commission	I wish to serve on the CATA board for a few reasons. First, during my career I have spent significant time on transportation policy and budget. I am knowledgeable of how the transit is funded throughout the state and have advocated for any new statewide transportation funding to include transit.
Qualifications and Eligibility – At this time,	N/A

if you do not meet one or more of the qualifications or eligibility requirements listed at the top, please state here the requirement to be met and explain how you will be qualified or eligible before you would be sworn in to an appointed office

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Background Check Authorization	I agree
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Please type your name in this box to signify that you can serve on a board or commission and the information in this application is accurate to the best of your knowledge	Shaquila Myers
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Date & Time	1/17/2019
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Email not displaying correctly? [View it in your browser.](#)

BY THE COMMITTEE \_\_\_\_\_  
RESOLVED BY THE CITY COUNCIL OF THE CITY OF LANSING

WHEREAS, the Mayor made the appointment of Shaquila Myers, 1720 Osband Road, Lansing, MI 48915 as a City of Lansing Member of the Capital Area Transit Authority for a term to expire September 30, 2021; and

WHEREAS, the nominee has been vetted and meets the qualifications as required by the City Charter; and

WHEREAS, the Committee \_\_\_\_\_ took affirmative action;

NOW, THEREFORE, BE IT RESOLVED that the Lansing City Council, hereby, confirms the appointment of Shaquila Myers, 1720 Osband Road, Lansing, MI 48915 as a City of Lansing Member of the Capital Area Transit Authority for a term to expire September 30, 2021.



RECEIVED  
2019 JAN 11 AM 11:00  
LANSING CITY CLERK

January 10, 2019

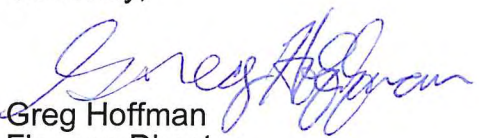
Mr. Chris Swope  
City Clerk, City of Lansing  
City Hall  
124 W. Michigan  
Lansing, MI 48933

Dear Mr. Swope:

In accordance with our Bylaws, we are submitting the audit report for the fiscal year 2018 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

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

**FINANCIAL STATEMENTS**

**September 30, 2018**

Tri-County Regional Planning Commission

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September 30, 2018

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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, 2018, 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 Tri-County Regional Planning Commission as of September 30, 2018, 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, 2018, 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.

*Stevens Kirinovic & Tucker, P.C.*

STEVENS, KIRINOVIC & TUCKER, P.C.  
Certified Public Accountants

November 30, 2018

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

Year Ended September 30, 2018

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, 2018. Please read it in conjunction with the attached financial statements.

**Financial Highlights**

Our FY 2018 financial status decreased from the prior year. Net position decreased by \$51,823 compared to 2017 increase of \$63,226. Total Net Position is now \$554,428 of which \$14,697 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 2018	Fiscal Year 2017
Current assets	\$ 903,184	\$ 955,657
Capital assets, net	14,697	19,310
Noncurrent assets	150,000	150,000
Total assets	1,067,881	1,124,967
Current liabilities	513,453	518,716
Investment in capital assets	14,697	19,310
Unrestricted	539,731	586,941
Total net position	\$ 554,428	\$ 606,251

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

	2018	2017
Net position, October 1	\$ 606,251	\$ 543,025
Results of operations	(53,478)	49,289
Prior period adjustments	1,655	13,937
Total changes in net position	(51,823)	63,226
Net position, September 30	\$ 554,428	\$ 606,251

For 2018 and 2017, overall revenues were \$1,518,545 and \$1,624,940, respectively, and overall expenses were \$1,572,022 and \$1,575,651, respectively, as reported in the statements of activities.

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

Year Ended September 30, 2018

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, 2018, by \$53,478. Total unrestricted net position was \$539,731 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 decreased by \$5,263. This was due to decreases in accounts payable.

**Financial Analysis of the Commission's Fund**

Amendments to our budget for the year ended September 30, 2018, 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 revenue, state source revenue, and local source revenue were \$180,545, \$64,768, and \$68,409 lower than anticipated, respectively. The final expenditure budget increased from the original budget; the final budget was \$330,064 greater than actual expenditures.

**Capital Assets**

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

	Fiscal Year 2018	Fiscal Year 2017
Furniture and equipment	\$ 196,220	\$ 196,220
Less: Accumulated depreciation	<u>(181,523)</u>	<u>(176,910)</u>
Net capital assets	<u>\$ 14,697</u>	<u>\$ 19,310</u>

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. Note D to the financial statements provides additional information regarding capital assets.

**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 ACTIVITIES

Year Ended September 30, 2018

Functions/Programs	Expenses	Program Revenues Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental activities			
Planning programs	\$ 1,572,023	\$ 1,131,115	\$ (440,908)
General revenues			
Member allocations			383,519
Investment earnings			1,004
Miscellaneous			2,907
Total general revenues			387,430
Change in net position			(53,478)
Restated net position, beginning of the year			607,906
Net position, end of the year			\$ 554,428

Tri-County Regional Planning Commission

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

September 30, 2018

**Total fund balance - governmental fund** \$ 539,731

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	\$ 196,220
Accumulated depreciation is	<u>(181,523)</u>

Capital assets, net	<u>14,697</u>
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<b>Net position of governmental activities</b>	<u><u>\$ 554,428</u></u>
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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, 2018

**Net change in fund balance - governmental fund** \$ (48,865)

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 (4,613)

**Change in net position of governmental activities** \$ (53,478)



Tri-County Regional Planning Commission

NOTES TO FINANCIAL STATEMENTS

September 30, 2018

**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 acquisition 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

7. Cash and Investments

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

Tri-County Regional Planning Commission

NOTES TO FINANCIAL STATEMENTS

September 30, 2018

**NOTE B: DEPOSITS - CONTINUED**

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, 2018, 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	\$ 92,282	\$ 147,520
Savings	504,748	504,748
Certificate of Deposit	150,000	150,000
	<u>\$ 747,030</u>	<u>\$ 802,268</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, 2018, were federally insured for \$647,521 and the amount of \$154,747 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, 2018, the Commission did not have any investments that would be subject to rating.

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.

Tri-County Regional Planning Commission

NOTES TO FINANCIAL STATEMENTS

September 30, 2018

**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, 2018.

	Balance Oct. 1, 2017	Earned	Used	Balance Sept. 30, 2018	Amount Due Within One Year
Compensated absences	\$ 32,800	\$ 101,750	\$ (102,493)	\$ 32,057	\$ 32,057

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 \$64,918, covered payroll was \$721,306, and total payroll was \$721,801 during the fiscal year. Contributions to the plan during the fiscal year were \$65,857.

**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.

Tri-County Regional Planning Commission

NOTES TO FINANCIAL STATEMENTS

September 30, 2018

**NOTE K: DETAILS OF FUND BALANCE CLASSIFICATIONS - CONTINUED**

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: PRIOR PERIOD ADJUSTMENTS AND RESTATEMENT OF NET POSITION**

The following prior period adjustments were made during the year to correct accounting errors. These adjustments were reported as changes to the beginning net position/fund balance. The effect on operations and other affected balances for the current year are as follows:

	<u>Governmental Activities</u>	<u>General Fund</u>
Beginning net position/fund balance	\$ 606,251	\$ 586,941
Overstated accrued liabilities	353	353
Overstated accounts payable	2,717	2,717
Understated deferred revenue	<u>(1,415)</u>	<u>(1,415)</u>
Restated beginning net position/fund balance	<u>\$ 607,906</u>	<u>\$ 588,596</u>

The corrections of accounting errors reported in the funds resulted in a restatement of the beginning net position and fund balance for governmental activities and the general fund, respectively. The beginning net position/fund balance for both governmental activities and the general fund increased by \$1,655, respectively.

**NOTE M: UPCOMING ACCOUNTING PRONOUNCEMENT**

In June 2017, the GASB issued Statement No. 87, *Leases*. The Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provision of the contract. The Commission is currently evaluating the impact this standard will have on the financial statements when adopted during the 2020-2021 fiscal year.

**REQUIRED SUPPLEMENTARY INFORMATION**

Tri-County Regional Planning Commission

General Fund

BUDGETARY COMPARISON SCHEDULE - CONTINUED

Year Ended September 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES - CONTINUED				
Current - continued				
Community and economic development - continued				
Special projects	\$ 24,350	\$ 51,472	\$ 41,957	\$ 9,515
Consultant fee	35,000	150,000	92,415	57,585
Contractual services	9,000	45,000	14,224	30,776
Furniture/equipment purchases	10,000	15,000	13,799	1,201
Pass-through	72,216	230,852	155,722	75,130
TOTAL EXPENDITURES	<u>1,510,223</u>	<u>1,897,474</u>	<u>1,567,410</u>	<u>330,064</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	9,147	(60,117)	(48,865)	11,252
OTHER FINANCING SOURCES (USES)				
Operating transfers for local match	202,658	218,941	191,083	(27,858)
Transfer for local match	<u>(202,805)</u>	<u>(218,911)</u>	<u>(191,083)</u>	<u>27,828</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(147)</u>	<u>30</u>	<u>-0-</u>	<u>(30)</u>
NET CHANGE IN FUND BALANCE	9,000	(60,087)	(48,865)	11,222
Restated fund balance, beginning of year	<u>588,596</u>	<u>588,596</u>	<u>588,596</u>	<u>-0-</u>
Fund balance, end of year	<u>\$ 597,596</u>	<u>\$ 528,509</u>	<u>\$ 539,731</u>	<u>\$ 11,222</u>

**OTHER SUPPLEMENTARY INFORMATION**

Tri-County Regional Planning Commission

SCHEDULE OF COMMISSION REVENUES AND EXPENDITURES (UNAUDITED)

Year Ended September 30, 2018

	Operating	Special Projects		Total	Eliminations	Total
		Indirect	Direct			
<b>REVENUES</b>						
Federal sources	\$ -	\$ -	\$ 575,018	\$ 575,018	\$ -	\$ 575,018
State sources	-	-	286,234	286,234	-	286,234
Local sources	-	-	269,863	269,863	-	269,863
Member allocations	383,519	-	-	-	-	383,519
Interest	1,004	-	-	-	-	1,004
Operating transfers in local match	-	-	191,083	191,083	(191,083)	-0-
Other	4,820	-	2,700	2,700	(4,613)	2,907
<b>TOTAL REVENUES</b>	<b>389,343</b>	<b>-0-</b>	<b>1,324,898</b>	<b>1,324,898</b>	<b>(195,696)</b>	<b>1,518,545</b>
<b>EXPENDITURES</b>						
<b>Direct costs</b>						
Salaries and wages	109,105	116,488	496,208	612,696	-	721,801
Fringe benefits	44,211	47,188	201,074	248,262	-	292,473
Discretionary funds	12,646	-	-	-0-	-	12,646
Telephone	96	1,848	551	2,399	-	2,495
Postage	166	480	131	611	-	777
Printing and copying	1,365	2,483	3,710	6,193	-	7,558
Office supplies	233	5,201	5,181	10,382	-	10,615
Graphic supplies	-	70	-	70	-	70
Travel - in region	457	514	15,868	16,382	-	16,839
Travel - out region	56	2,679	22,079	24,758	-	24,814
Training	-	(592)	1,680	1,088	-	1,088
Commission meeting expenses	2,308	-	-	-0-	-	2,308
Rent - meeting facility	139	331	90	421	-	560
Rent - office	-	69,086	-	69,086	-	69,086
Equipment maintenance	-	361	-	361	-	361
Computer services	-	29,758	-	29,758	-	29,758
Computer software	-	18,330	11,578	29,908	-	29,908
Insurance	-	6,198	-	6,198	-	6,198
Bank service charges	815	-	-	-0-	-	815
Subscriptions	-	613	-	613	-	613
Publications	-	(33)	-	(33)	-	(33)
Advertising	-	-	2,085	2,085	-	2,085
Depreciation	-	4,613	-	4,613	(4,613)	-0-
Membership dues	-	4,430	3,228	7,658	-	7,658
Special projects	-	(54)	42,011	41,957	-	41,957
Consultant fee	-	-	92,415	92,415	-	92,415
Contractual services	12,840	1,384	-	1,384	-	14,224
Furniture/equipment purchases	13,799	-	-	-0-	-	13,799
Audit	-	8,800	-	8,800	-	8,800
Pass-through	-	-	155,722	155,722	-	155,722
Transfer for match	184,751	-	6,332	6,332	(191,083)	-0-
<b>Indirect costs</b>	<b>55,221</b>	<b>(320,176)</b>	<b>264,955</b>	<b>(55,221)</b>	<b>-</b>	<b>-0-</b>
<b>TOTAL EXPENDITURES</b>	<b>438,208</b>	<b>-0-</b>	<b>1,324,898</b>	<b>1,324,898</b>	<b>(195,696)</b>	<b>1,567,410</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (48,865)</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ (48,865)</b>



GROUNDWATER MANAGEMENT BOARD (GMB) 2018 (30400)	WELLHEAD GRANT 2018 (30500)	REGIONAL PROSPERITY GRANT 2015 (31300)	REGIONAL PROSPERITY GRANT 2016 (31300)	REGIONAL PROSPERITY GRANT 2017 (31300)	REGIONAL PROSPERITY GRANT 2018 (31300)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	65,364	35,584	40,824	1,524
48,382	41,091	-	-	-	-
-	-	-	-	-	-
48,382	41,091	65,364	35,584	40,824	1,524
-	-	-	-	-	-
48,382	41,091	65,364	35,584	40,824	1,524
22,731	7,121	-	1,612	-	-
9,211	2,885	-	653	-	-
29	-	-	-	-	-
-	-	-	-	-	-
930	-	-	-	-	-
155	-	-	-	-	-
165	120	229	41	-	-
-	-	-	(80)	-	-
-	-	-	79	-	-
-	500	-	-	-	-
-	-	-	-	-	-
312	-	-	-	-	-
929	6,240	-	-	650	-
-	20,538	-	-	-	-
-	-	6,332	-	-	-
2,284	-	58,724	32,479	40,174	1,524
11,636	3,687	79	800	-	-
48,382	41,091	65,364	35,584	40,824	1,524
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-

MDOT GRANT: ASSET MANAGEMENT (32300)	REGIONAL TRANSPORT ATION CONTRACT (32400)	SURFACE TRANSPORT ATION PROGRAM GRANT (32800)	STATE PLANNING AND RESEARCH (34000)	ASSISTANCE TO MDOT: OFFICE OF PASSENGER (34500)	TRANSIT DEMAND AND ECONOMIC PROSPERITY GRANT (34900)	TOTAL
\$ -	\$ -	\$ 30,050	\$ -	\$ -	\$ -	\$ 575,018
28,643	40,100	-	16,000	2,000	56,195	286,234
-	-	-	-	-	-	269,863
-	-	-	-	-	-	2,700
28,643	40,100	30,050	16,000	2,000	56,195	1,133,815
-	-	7,516	-	-	13,178	191,083
28,643	40,100	37,566	16,000	2,000	69,373	1,324,898
10,230	21,185	19,737	8,453	990	(1,298)	496,208
4,145	8,585	7,997	3,425	401	(526)	201,074
-	-	-	-	-	-	551
-	-	-	-	-	-	131
-	-	-	-	94	-	3,710
-	-	-	-	-	-	5,181
33	-	155	-	-	(35)	15,868
55	-	-	-	-	-	22,079
-	-	-	-	-	-	1,680
-	-	-	-	-	-	90
-	-	-	-	-	-	11,578
-	-	-	-	-	-	2,085
-	-	-	-	-	-	3,228
-	-	-	-	-	-	42,011
-	-	-	-	-	71,877	92,415
-	-	-	-	-	-	6,332
9,161	-	-	-	-	-	155,722
5,019	10,330	9,677	4,122	515	(645)	264,955
28,643	40,100	37,566	16,000	2,000	69,373	1,324,898
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-

Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

GREATER LANSING AREA CLEAN CITIES

Project period February 1, 2017 to January 31, 2020

	FEBRUARY 1, 2017 THROUGH SEPTEMBER 30, 2017	OCTOBER 1, 2017 THROUGH SEPTEMBER 30, 2018	FEBRUARY 1, 2017 THROUGH SEPTEMBER 30, 2018
<b>REVENUES</b>			
Local			
Cash Received	\$ -	\$ 34,879	\$ 34,879
Accounts Receivable	34,879	23,594	58,473
<b>TOTAL REVENUES</b>	<b>\$ 34,879</b>	<b>\$ 58,473</b>	<b>\$ 93,352</b>
<b>EXPENDITURES</b>			
Salaries	\$ 14,440	\$ 26,771	\$ 41,211
Fringe Benefits	6,763	10,848	17,611
Telephone	-	341	341
Printing and Copying	65	12	77
Office Supplies	-	60	60
Travel In-Region	-	1,503	1,503
Travel Out-Region	1,741	3,112	4,853
Training	1,225	734	1,959
Computer Services	-	29	29
Indirect Costs	10,645	15,063	25,708
<b>TOTAL EXPENDITURES</b>	<b>\$ 34,879</b>	<b>\$ 58,473</b>	<b>\$ 93,352</b>

Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

GREATER LANSNG REGIONAL COMMITTEE (GLRC) 2017

Project period January 1, 2017 to December 31, 2017

VARIOUS MUNICIPALITIES - Cash (30310)

	JANUARY 1, 2017 THROUGH SEPTEMBER 30, 2017	OCTOBER 1, 2017 THROUGH DECEMBER 31, 2017	JANUARY 1, 2017 THROUGH DECEMBER 31, 2017
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>REVENUES</b>			
Local			
Cash Received	\$ 138,100	\$ -	\$ 138,100
Unearned Revenue - prior year	(83,584)	83,584	-0-
Unearned Revenue - current year	<u>-</u>	<u>(56,733)</u>	<u>(56,733)</u>
<b>TOTAL REVENUES</b>	<u><u>\$ 54,516</u></u>	<u><u>\$ 26,851</u></u>	<u><u>\$ 81,367</u></u>
<b>EXPENDITURES</b>			
Salaries	\$ 23,269	\$ 11,416	\$ 34,685
Fringe Benefits	10,898	4,626	15,524
Telephone	-	18	18
Printing and Copying	24	51	75
Travel In-Region	839	407	1,246
Travel Out-Region	526	25	551
Membership Dues	80	-	262
Special Projects	3,225	4,567	7,792
Indirect Costs	<u>15,655</u>	<u>5,741</u>	<u>21,396</u>
<b>TOTAL EXPENDITURES</b>	<u><u>\$ 54,516</u></u>	<u><u>\$ 26,851</u></u>	<u><u>\$ 81,367</u></u>

Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

WELLHEAD GRANT 2018

Project period October 1, 2017 to September 30, 2018

VARIOUS MUNICIPALITIES - Cash (30500)

REVENUES

Local	
Accounts Receivable	<u>\$ 41,091</u>

EXPENDITURES

Salaries	\$ 7,121
Fringe Benefits	2,885
Travel In-Region	120
Computer Software	500
Special Projects	6,240
Pass Thru	20,538
Indirect Costs	<u>3,687</u>

TOTAL EXPENDITURES	<u>\$ 41,091</u>
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Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

REGIONAL PROSPERITY GRANT FY 2016

Project period March 1, 2016 through December 31, 2018

	MARCH 1, 2016 THROUGH SEPTEMBER 30, 2017	OCTOBER 1, 2017 THROUGH SEPTEMBER 30, 2018	MARCH 1, 2016 THROUGH SEPTEMBER 30, 2018
<b>REVENUES</b>			
State of Michigan			
Cash Received	\$ 186,500	\$ -	\$ 186,500
Unearned Revenue - current year	(35,584)	35,584	-0-
<b>TOTAL REVENUES</b>	<b><u>\$ 150,916</u></b>	<b><u>\$ 35,584</u></b>	<b><u>\$ 186,500</u></b>
<b>EXPENDITURES</b>			
Salaries	\$ 17,078	\$ 1,612	\$ 18,690
Fringe Benefits	8,237	653	8,890
Travel In-Region	540	41	581
Travel Out-Region	777	(80)	697
Rent of Facility	-	79	79
Consultant Fee	10,883	-	10,883
Pass Thru	101,842	32,479	134,321
Indirect Costs	11,559	800	12,359
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 150,916</u></b>	<b><u>\$ 35,584</u></b>	<b><u>\$ 186,500</u></b>

Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

REGIONAL PROSPERITY GRANT FY 2018

Project period March 1, 2018 through February 28, 2019

REVENUES

State of Michigan

Cash Received

\$ 180,897

Unearned Revenue - current year

(179,373)

TOTAL REVENUES

\$ 1,524

EXPENDITURES

Pass Thru

\$ 1,524

Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

MID-MICHIGAN WATER AUTHORITY 2018

Project period January 1, 2018 through December 31, 2018

VARIOUS MUNICIPALITIES - Cash (30800)

REVENUES

Local

Accounts Receivable

\$ 575

EXPENDITURES

Salaries

304

Fringe Benefits

123

Indirect Costs

148

TOTAL EXPENDITURES

\$ 575



Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

FHWA PL FUNDS

Project period October 1, 2017 through September 30, 2018

FHWA CONTRACT NO. PL 2018-0011/Z1 (32200)

FHWA \$ 659,615 Cash

TCRPC \$ 146,268 Cash

REVENUES

Federal grant

Cash Received \$ 355,706

Accounts Receivable 125,576

TOTAL REVENUES 481,282

OTHER FINANCING SOURCES

Operating transfers in

Local Match 106,723

TOTAL REVENUES AND OTHER FINANCING SOURCES \$ 588,005

EXPENDITURES

Salaries \$ 279,150

Fringe Benefits 113,112

Telephone 103

Postage 86

Printing and Copying 2,156

Office Supplies 2,634

Travel In-Region 8,046

Travel Out-Region 12,828

Rent of Facility 150

Computer Services 11

Computer Software 11,010

Advertising 2,085

Membership Dues 2,557

Pass Thru 3,500

Indirect Costs 150,577

TOTAL EXPENDITURES \$ 588,005

Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

REGIONAL TRANSPORTATION CONTRACT

Project period October 1, 2017 through September 30, 2018

MDOT CONTRACT NO. 2018-0022/Z1 (32400)  
MDOT \$ 40,100 Cash

REVENUES

State of Michigan	
Cash Received	\$ 35,291
Accounts Receivable	<u>4,809</u>

TOTAL REVENUES	<u>\$ 40,100</u>
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EXPENDITURES

Salaries	\$ 21,185
Fringe Benefits	8,585
Indirect Costs	<u>10,330</u>

TOTAL EXPENDITURES	<u>\$ 40,100</u>
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Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

STATEWIDE PLANNING AND RESEARCH

Project period October 1, 2017 through September 30, 2018

MDOT CONTRACT NO. 2018-0022/Z2 (34000)

MDOT \$ 16,000 Cash

REVENUES

State of Michigan

Cash Received

\$ 14,068

Accounts Receivable - current year

1,932

TOTAL REVENUES

\$ 16,000

EXPENDITURES

Salaries

\$ 8,453

Fringe Benefits

3,425

Indirect Costs

4,122

TOTAL EXPENDITURES

\$ 16,000

Tri-County Regional Planning Commission

SCHEDULE OF PROJECT REVENUES AND EXPENDITURES (UNAUDITED)

TRANSIT DEMAND AND ECONOMIC PROSPERITY GRANT

Project period September 1, 2016 through September 30, 2018

MDOT CONTRACT NO. 2015-0011/Z16/R1 (34900)

FEDERAL \$ 150,000

TCRPC \$ 37,500 REGIONAL PROSPERITY INITIATIVE GRANT (31310)

	SEPTEMBER 1, 2016 THROUGH SEPTEMBER 30, 2017	OCTOBER 1, 2017 THROUGH SEPTEMBER 30, 2018	SEPTEMBER 1, 2016 THROUGH SEPTEMBER 30, 2018
<b>REVENUES</b>			
Federal - FTA			
Cash Received	\$ 67,106	\$ 56,195	\$ 123,301
Accounts Receivable	27,397	-	27,397
	<u>94,503</u>	<u>56,195</u>	<u>150,698</u>
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in			
Local Match	23,625	13,178	36,803
	<u>23,625</u>	<u>13,178</u>	<u>36,803</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u><u>\$ 118,128</u></u>	<u><u>\$ 69,373</u></u>	<u><u>\$ 187,501</u></u>
<b>EXPENDITURES</b>			
Salaries	\$ 9,712	\$ (1,298)	\$ 8,414
Fringe Benefits	4,548	(526)	4,022
Travel In-Region	199	(35)	164
Consultant	97,318	71,877	169,195
Indirect Costs	6,351	(645)	5,706
	<u>6,351</u>	<u>(645)</u>	<u>5,706</u>
<b>TOTAL EXPENDITURES</b>	<u><u>\$ 118,128</u></u>	<u><u>\$ 69,373</u></u>	<u><u>\$ 187,501</u></u>

<u>REGIONAL PROSPERITY GRANT FY 2015 (31300)</u>	<u>FHWA PL FUNDS (32200)</u>	<u>MDOT GRANT: ASSET MANAGEMENT (32300)</u>	<u>REGIONAL TRANSPORTATION CONTRACT (32400)</u>	<u>STP GRANT (32800)</u>	<u>STATEWIDE PLANNING AND RESEARCH (34000)</u>
\$ 65,364	\$ 588,005	\$ 28,643	\$ 40,100	\$ 37,566	\$ 16,000
-	106,723	-	-	7,516	-
65,364	481,282	28,643	40,100	30,050	16,000
0%	82%	100%	100%	80%	100%
65,364	481,282	28,643	40,100	30,050	16,000
65,364	355,706	7,633	35,291	15,692	14,068
<u>\$ -0-</u>	<u>\$ 125,576</u>	<u>\$ 21,010</u>	<u>\$ 4,809</u>	<u>\$ 14,358</u>	<u>\$ 1,932</u>

Tri-County Regional Planning Commission  
 ANALYSIS OF LOCAL MATCH (UNAUDITED)

Year Ended September 30, 2018

	Local Match Commission	Local Match Provided by Regional Prosperity Initiative Grant (31310)	Total
EDA PLANNING (31500)	\$ 63,666	\$ -	\$ 63,666
FHWA PL Funds (32200)	106,723	-	106,723
STP (32800)	7,516	-	7,516
TRANSIT STUDY (34900)	6,847	6,331	13,178
	\$ 184,752	\$ 6,331	\$ 191,083

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

Year Ended September 30, 2018

Social security and Medicare (FICA) Contributions	\$ 54,109
Unemployment Taxes	4,070
Pension Contributions	65,857
Health Insurance	141,287
Dental Insurance	15,159
Group Life Insurance	7,410
Employee Assistance Program	342
Workers Compensation Insurance	3,637
Fringe Benefits Miscellaneous	<u>602</u>
Total Fringe Benefits	<u>\$ 292,473</u>
Salaries and wages for the year ended September 30, 2018	<u>\$ 721,801</u>
Fringe Benefit Rate - All Employees	40.52%



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 *Government 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, 2018, 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, 2018.

**Internal Control Over Financial Reporting**

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We consider the following deficiency described below to be a significant deficiency:

2018-001 CREDIT CARD TRANSACTION SUPPORT

Condition: During our testing of purchasing (credit) cards, we tested two (2) months of credit card transactions. There were thirty-five (35) total transactions during the two (2) months tested, and three (3) transactions tested were missing support for the amounts charged to the credit card.

Criteria: The Commission's credit card policy requires receipts or supporting documentation to be submitted by the user of the credit card prior to the bill being paid.

Cause: Unknown.



2018-001 CREDIT CARD TRANSACTION SUPPORT - CONTINUED

Effect: By failing to follow its credit card policy and procedures, the Commission is at greater risk for error or fraud which could lead to material misstatement of the financial statements.

Recommendation: We recommend that the Commission review its policy related to credit card usage and ensure all credit card transactions are supported by a receipt prior to payment being made by the Commission.

Corrective Action Response: The Commission will review its policy related to credit card usage and will ensure that credit cards transactions are supported by a receipt prior to payment. Receipts for monthly software charges will be obtained.

**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*.

**Tri-County Regional Planning Commission's Response to the Finding**

The Commission's response to the finding identified in our audit is described above. The Commission's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Stevens Kirinovic & Tucker, P.C.*

STEVENS, KIRINOVIC & TUCKER, P.C.  
Certified Public Accountants

November 30, 2018