AGENDA

Committee on Ways and Means
AGENDA FOR APRIL 11, 2022 AT 4:00 PM

Lansing City Hall, City Council Conference Room
124 W. Michigan Avenue, 10th Floor
To provide input or ask questions on any item that is listed on the agenda,
members of the public may contact the City Council at city.council@lansingmi.gov or (517) 483-4177 prior to the meeting.

Council Member Spadafore, Chairperson
Council Member Garza, Vice Chairperson
Council Member Wood, Member

1. **Call to Order**
2. **Roll Call**
3. **Minutes**
   A. March 28, 2022
4. **Public Comment on Agenda Items (Up to 3 Minutes)**
5. **Discussion/Action:**
   B. RESOLUTION - Grant Acceptance; 2022 Coronavirus Emergency Supplemental Funding State Grant Revenue for court staff kiosks
   C. PLACE ON FILE - Tri-County Regional Planning Commission Single Audit Compliance for 2021 and Financial Statements
6. **Other**
7. **Adjourn**

Persons with disabilities who need an accommodation to fully participate in these meetings should contact the City Council Office at 517-483-4177 (TTY 711) 24 hour notice may be needed for certain accommodations. An attempt will be made to grant all reasonable accommodation requests.

MINUTES
Committee on Ways and Means
Monday, March 28, 2022 @ 4:30 p.m.
City Council Conference Room

CALL TO ORDER
Council Member Spadafore called the meeting was called to order at 4:30 p.m.

PRESENT
Council Member Peter Spadafore, Chair
Council Member Jeremy Garza, Vice Chair
Council Member Carol Wood, Member

OTHERS PRESENT
Sherrie Boak, Council Office Manager
Eric Brewer, Internal Auditor
Joe McClure, LPD
Captain Backus, LPD
Jim Smiertka, OCA

Minutes
MOTION BY COUNCIL MEMBER GARZA TO APPROVE THE MINUTES FROM MARCH 14, 2022 AS PRESENTED. MOTION CARRIED 3-0.

Public Comment
No public comment at this time; no public present.

Discussion/Action:
RESOLUTION – Grant Acceptance; Michigan Economic Development Corporation MI Enhancement, Capitol Security
Captain Backus explained to the Committee that the grant is a result of the last 2 years, the effort and time put into the activities at the Capital, and the incurred overtime hours. They requested reimbursement from the State and were awarded a $1,000,000 MEDC Grant. The grant will cover $300,000 for security and event staff, $100,000 target hardening; increasing safety for spectators, $450,000 surveillance camera network, and $150,000 for consultants and outside contractors.

Council Member Spadafore asked if this was the same grant from November 2021 and Captain Backus confirmed. Council Member Spadafore then noted for the record that this grant was already accepted 11/8/2021, under Resolution 2021-223.

OTHER

Council Member Spadafore stated he had a response to their earlier request on licensing verification and would have Ms. Boak forward that information. He then suggested the Committee on City Operations work on a process with the departments to make sure there is verification of licenses on employees, contracted employees, and contracted vendors. This would include documenting those persons and/or businesses.

Council Member Spadafore updated the Committee that he was working with the Internal Auditor on the best practices for the CIP program, in addition he is working with the CSO Ms. Kehler on long term spending of the funds.

ADJOURN

Adjourned at 4:40 p.m.
Submitted by,
Sherrie Boak, Council Office Manager
Lansing City Council
Approved by the Committee ________________________

LANSING CITY COUNCIL

GRANT INFORMATION FORM

(Required for all grant applications and acceptances)

REFERRAL DATE: 1-20-2022

GRANT NAME: 2022 Coronavirus Emergency Supplemental Funding (CESF) Grant

DEPARTMENT: 54-A District Court

CONTACT PERSON (INCLUDE EMAIL AND PHONE): Court Administrator, Anethia Brewer 483-4538

APPLICATION DATE: 11/19/21 AWARD DATE: 12/17/21

FUND AMOUNT: $8,990

CITY MATCH (IF APPLICABLE): _0

GRANT CYCLE: Ending, December 31, 2022 (see attached) Check One: __Annual X_ One-Time

GRANT PAYS FOR: Four kiosks to be used with special court call features that allows customers to interact with court staff without face-to-face contact. This includes making payments, hearing/case information and document submission.

GOODS & SERVICES _see above

PERSONNEL N/A

CONSTRUCTION N/A

LAND N/A

FUND ALLOCATIONS (Please describe the purpose of the grant and allowable uses):

Allow public access to court resources via kiosk to limit the amount of in-person reporting on the 5th and 6th floors of city hall for safety of customers and employees.

076492.000034 4823-7936-4314.3

Draft Resolution #2022-###

By the Committee on Ways and Means

Resolved by the City Council of the City of Lansing

NOW, THEREFORE, BE IT RESOLVED that the Lansing City Council, hereby, appropriates the following grant award amounts for the following purpose:

$8,990 State Grant Revenue

To assist in the basic operations of 54A District Court, which allows for court users to access resources while communicating virtually (kiosk) with court staff. Users will be able to make payments, seek case information and submit documents in the main lobby, probation lobby and main criminal/traffic counter. The grant resources are from the 2022 Coronavirus Emergency Supplemental Funding (CESF) and is administered by the Michigan State Police. The grant period is January 1, 2022 through December 31, 2022.

Tri-County Regional Planning Commission

TRI-COUNTY regional planning commission

Year Ended September 30, 2021

Single Audit Act Compliance

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Tri-County Regional Planning Commission

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INDEPENDENT AUDITORS' REPORT ON THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE

February 3, 2022

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

We have audited the financial statements of the governmental activities and the General Fund of Tri-County Regional Planning Commission (the "Commission"), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements. We issued our report thereon dated February 3, 2022, 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 purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) 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 basic financial statements and certain other 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.

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Tri-County Regional Planning Commission

Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2021

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through / Grantor Number	Federal Expenditures
U.S. Department of Commerce				
Economic Development Support for				
Planning Organizations:				
COVID 19 - CARES Grant	11.302	Direct	ED20CHI3070092	$ 169,369
Support for Planning	11.302	Direct	ED19CHI3020026	30,591
				199,960
U.S. Department of Transportation				
Highway Planning and Construction Cluster:				
FHWA	20.205	MDOT	2021-0011/Z1	603,015
FHWA	20.205	MDOT	2018-0011/Z5	26,560
FHWA	20.205	MDOT	2021-0011/Z2	5,666
FHWA	20.205	MDOT	2018-0022/Z8	16,148
				651,389
Total expenditures of federal awards				$ 851,349

See notes to schedule of expenditures of federal awards.

Notes to Schedule of Expenditures of Federal Awards

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the Tri-County Regional Planning Commission (the "Commission") under programs of the federal government for the year ended September 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Commission, it is not intended to and does not present the financial position, changes in net position or cash flows of the Commission.

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 to the Commission's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance or other applicable guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

2. DE MINIMIS COST RATE

For purposes of charging indirect costs to federal awards, the Commission has not elected to use the 10 percent de minimis cost rate as permitted by §200.414 of the Uniform Guidance.

3. PASS-THROUGH ENTITIES

The Commission receives certain federal grants as subawards from non-federal entities. Pass-through entities, where applicable, have been identified in the Schedule with an abbreviation, defined as follows:

Pass-through Entity Abbreviation	Pass-through Entity Name
MDOT	Michigan Department of Transportation

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INDEPENDENT AUDITORS' 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*

February 3, 2022

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 General Fund of the ***Tri-County Regional Planning Commission*** (the "Commission"), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated February 3, 2022.

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) as a basis for designing 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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

February 3, 2022

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

Report on Compliance for the Major Federal Program

We have audited the compliance of the ***Tri-County Regional Planning Commission*** (the "Commission") with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Commission's major federal program for the year ended September 30, 2021. The Commission's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Independent Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the Commission's major federal program 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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about 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 the major federal program. However, our audit does not provide a legal determination of the Commission's compliance.

Opinion on the Major Federal Program

In our opinion, the Commission complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2021.

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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of 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.

Purpose of this Report

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

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Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2021

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' 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 auditors' report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?	____ yes	X no

Identification of major programs:

Assistance Listing Number	**Name of Federal Program or Cluster**
20.205	Highway Planning and Construction Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000	
Auditee qualified as low-risk auditee?	____ yes	X no

Tri-County Regional Planning Commission

Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2021

SECTION II – FINANCIAL STATEMENT FINDINGS

None noted.

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Summary Schedule of Prior Audit Findings

For the Year Ended September 30, 2021

None noted.

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Tri-County Regional Planning Commission

TRI-COUNTY
regional planning commission

Year Ended September 30, 2021

Financial Statements

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TRI-COUNTY REGIONAL PLANNING COMMISSION

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TRI-COUNTY REGIONAL PLANNING COMMISSION

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INDEPENDENT AUDITORS' REPORT

February 3, 2022

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 General Fund of the ***Tri-County Regional Planning Commission*** (the "Commission"), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Independent Auditors' 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 auditors' 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.

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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 financial position of the governmental activities and the General Fund of the Commission as of September 30, 2021, and the respective changes in financial position thereof and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Restatement

As discussed in Note 12 to the financial statements, the beginning fund balance of the General Fund was restated to correct an error in prior year. Our opinion is not modified with respect to this matter.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, as noted 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 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 other supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such 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 it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued, under separate cover, our report dated February 3, 2022 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 the 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.

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MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis

As management of the Tri-County Regional Planning Commission (the "Commission"), we offer readers of the Commission's financial statements this narrative overview and analysis of the financial activities of the Commission for the fiscal year ended September 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information that is furnished in the financial statements and notes to the financial statements.

Financial Highlights

- The assets of the Commission exceeded its liabilities at the close of the most recent fiscal year by $638,265 (net position). Of this amount, $632,809 was unrestricted and may be used for operating cash-flow, match for federal funding that was not spent this year, future program shortfalls, and capital asset purchases.
- The Commission's total net position increased by $45,737 from operations during fiscal 2021.
- The General Fund received $1,636,573 in revenues. The General fund had $1,589,117 in expenditures. The General Fund fund balance increased by $47,456.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was $663,528 or 42% of total General Fund expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Commission's basic financial statements. The Commission's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the Commission's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the Commission's assets and liabilities, with the difference being net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Commission is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Commission, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Commission maintains one governmental fund.

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

Management's Discussion and Analysis

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds (modified accrual) statements with similar information presented for government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and change in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

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

Notes to the Financial Statements. The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements.

Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents the management's discussion and analysis, which is considered required supplementary information, and other supplementary information.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Commission, assets exceeded liabilities by $638,265 at the end of the September 30, 2021 fiscal year.

Summary of Net Position

	2021	2020
Assets		
Current and other assets	$ 1,236,417	$ 1,160,703
Capital assets, net	5,456	6,637
Total assets	1,241,873	1,167,340
Current and other liabilities	603,608	574,812
Net position		
Investment in capital assets	5,456	6,637
Unrestricted	632,809	585,891
Total net position	$ 638,265	$ 592,528

The net position is separated into two major components; investment in capital assets (e.g., equipment less related debt, if any), which amounted to $5,456 and the unrestricted net position of $632,809.

The Commission's net position increased by $45,737 during the current fiscal year.

Statement of Activities

	2021	2020
Revenues		
Program revenues:		
Operating grants and contributions	$ 1,632,783	$ 1,511,573
General revenues:		
Investment earnings	3,790	1,100
Total revenues	1,636,573	1,512,673
Expenses	1,590,836	1,473,297
Change in net position	45,737	39,376
Net position:		
Beginning of year	592,528	553,152
End of year	$ 638,265	$ 592,528

Total revenue increased by $123,900 during the year, due to the Commission receiving a CARES COVID-19 grant from the Economic Development Administration.

Total expense increased by $117,539 during the year, due to the CARES COVID-19 grant mentioned above.

Summary of Fund Financial Statements

Governmental fund. As noted earlier, the focus of the governmental fund (modified accrual) financial statements is to provide information on the near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Commission's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Commission's governmental fund reported an ending fund balance of $679,660, an increase of $47,456 from the prior year. $16,132 of the fund balance is considered nonspendable related to the prepaids.

At the end of the current fiscal year, unassigned fund balance for the General Fund was $663,528 or 42% of total General Fund expenditures.

The increase in the fund balance of $47,456 is mainly due to the decrease in federal expenditures that required local match. The funds are budgeted use in fiscal year 2022.

Management's Discussion and Analysis

Budgetary Highlights

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

Revenues and expenditures were decreased by $28,233 and $69,268, respectively, between the original budget and the final budget. The Commission budget was amended during the year to reflect an increase in fund balance of $40,946 to account for the change in state revenue as the Regional Prosperity Grant funding wasn't spent because programs were canceled due to COVID-19. Further, the salaries and wages expenditures were amended due to staff vacancies. Revenues and expenditures were lower than anticipated by $218,680 and $225,190, respectively. Significant variances between budget and actual amounts for the year are described below:

- Federal revenue was under budget by $229,483 due to delays in spending the CARES COVID-19 funding and transportation funding due to staff vacancies.
- Fringe benefits were under budget by $19,394 due to staff vacancies.
- Special projects were under budget by $63,619 due to program delays due to COVID-19.
- Pass-through expenses were under budget by $37,470 due to programs being delayed due to COVID-19.

Capital Assets

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

	2021	2020
Furniture and equipment	$ 196,220	$ 196,220
Less accumulated depreciation	(190,764)	(189,583)
Net capital assets	$ 5,456	$ 6,637

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 4 to the financial statements provides additional information regarding capital assets.

Economic Factors and Next Year's Budget

The following factors were considered in preparing the Commission's budget for the 2021-2022 fiscal year:

The Commission prepared the 2021-2022 budget planning to use fund balance to match federal funds that were not spent in FY 2021. Plans to spend Regional Prosperity grants funding that have been delayed due to COVID are budgeted.

Management's Discussion and Analysis

Requests for Information

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. Anyone having questions regarding this report or desiring additional information may contact the Commission's office at 3135 Pine Tree Rd. Ste 2C, Lansing, MI 48911, (517) 393-0342.

BASIC FINANCIAL STATEMENTS

Statement of Net Position

Governmental Activities
September 30, 2021

Assets	
Current assets:	
Cash and cash equivalents	$ 985,353
Due from other governmental units	234,932
Prepaids	16,132
Total current assets	1,236,417
Noncurrent assets:	
Capital assets being depreciated, net	5,456
Total assets	1,241,873
Liabilities	
Accounts payable and accrued liabilities	125,084
Compensated absences	46,851
Unearned revenue	431,673
Total liabilities (all current)	603,608
Net position	
Investment in capital assets	5,456
Unrestricted	632,809
Total net position	$ 638,265

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

TRI-COUNTY REGIONAL PLANNING COMMISSION

Statement of Activities
Governmental Activities
For the Year Ended September 30, 2021

		Program Revenue	
Functions/Programs	Expenses	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Planning programs	$ 1,590,836	$ 1,632,783	$ 41,947
General revenues			
Investment earnings			3,790
Change in net position			45,737
Net position, beginning of year			592,528
Net position, end of year			$ 638,265

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

TRI-COUNTY REGIONAL PLANNING COMMISSION

Balance Sheet
Governmental Fund
September 30, 2021

Assets	
Cash and cash equivalents	$ 985,353
Due from other governmental units	234,932
Prepaids	16,132
Total assets	$ 1,236,417
Liabilities	
Accounts payable	$ 81,621
Accrued wages	43,463
Unearned revenue	431,673
Total liabilities	556,757
Fund balance	
Nonspendable - prepaids	16,132
Unassigned	663,528
Total fund balance	679,660
Total liabilities and fund balance	$ 1,236,417

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

Reconciliation

Fund Balance for Governmental Fund
to Net Position of Governmental Activities
September 30, 2021

Fund balance - governmental fund	$	679,660
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 in the fund statements.		
Capital assets being depreciated, net		5,456
Certain liabilities, such as compensated absences, are not due and payable in the current period, and therefore are not reported in the funds.		
Compensated absences		(46,851)
Net position of governmental activities	$	638,265

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

Statement of Revenues, Expenditures and Change in Fund Balance

Governmental Fund

For the Year Ended September 30, 2021

Revenues	
Intergovernmental:	
Federal	$ 851,349
State	65,536
Local	347,991
Member allocations	363,334
Interest income	3,790
Other	4,573
Total revenues	1,636,573
Expenditures	
Current:	
Community and economic development planning programs	1,589,117
Net change in fund balance	47,456
Fund balance, beginning of year, as restated	632,204
Fund balance, end of year	$ 679,660

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

Reconciliation

Net Change in Fund Balance of Governmental Fund
to Change in Net Position of Governmental Activities
For the Year Ended September 30, 2021

Net change in fund balance - governmental fund	$ 47,456
Amounts reported for the governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Depreciation	(1,181)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
Change in the accrual for compensated absences	(538)
Change in net position of governmental activities	$ 45,737

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

TRI-COUNTY REGIONAL PLANNING COMMISSION

Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Intergovernmental:				
Federal	$ 1,034,050	$ 1,080,832	$ 851,349	(229,483)
State	153,764	76,710	65,536	(11,174)
Local	332,426	334,376	347,991	13,615
Member allocations	363,335	363,335	363,334	(1)
Interest income	-	-	3,790	3,790
Other	-	-	4,573	4,573
Total revenues	1,883,575	1,855,253	1,636,573	(218,680)
Expenditures				
Community and economic development:				
Salaries and wages	841,725	806,010	797,002	(9,008)
Fringe benefits	342,793	328,508	309,114	(19,394)
Discretionary fund	5,000	5,000	5,350	350
Telephone	9,250	9,250	5,942	(3,308)
Postage	1,000	1,000	645	(355)
Printing and copying	9,650	9,650	523	(9,127)
Office supplies	15,000	15,000	2,837	(12,163)
Travel - in region	16,700	16,700	5,456	(11,244)
Travel - out region	15,000	15,000	10	(14,990)
Training	4,000	4,000	1,110	(2,890)
Commission meeting expenses	5,000	5,000	-	(5,000)
Rent - office	78,050	78,050	66,219	(11,831)
Computer services	33,000	48,000	45,665	(2,335)
Computer software	47,000	32,000	22,366	(9,634)
Insurance	6,400	6,400	6,619	219
Bank service charges	1,500	1,500	873	(627)
Subscriptions/publications	1,050	1,050	465	(585)
Advertising	4,100	4,100	4,417	317
Membership dues	11,000	11,000	6,672	(4,328)
Special projects	27,500	77,500	13,881	(63,619)
Consultant fee/contractual services	132,500	123,910	122,070	(1,840)
Equipment	17,500	17,500	12,372	(5,128)
Audit	10,300	10,300	9,100	(1,200)
Pass-through	248,557	187,879	150,409	(37,470)
Total expenditures	1,883,575	1,814,307	1,589,117	(225,190)
Net change in fund balance	-	40,946	47,456	6,510
Fund balance, beginning of year, as restated	632,204	632,204	632,204	-
Fund balance, end of year	$ 632,204	$ 673,150	$ 679,660	$ 6,510

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

NOTES TO FINANCIAL STATEMENTS

Notes to Financial Statements

1. 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.

The financial statements of the Commission have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Commission's accounting policies are described below.

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.

Basis of Presentation

Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenue, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The Commission had no business-type activities during the year ended September 30, 2021.

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.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as they are both measurable and available. Revenue is considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenue to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

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.

Assets, Liabilities and Equity

Cash and Investments

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

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

a. Bonds, securities, and other obligations of the United States or an agency or instrumentality of the

b. 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.

c. Commercial paper rated at the time of purchase within the three highest classifications established by not less than two standard rating services and which matures not more than 270 days after the date of purchase.

d. The United States government or Federal agency obligations repurchase agreements.

e. Bankers' acceptances of United States banks.

f. Mutual funds composed of investment vehicles, which are legal for direct investment by local units of government in Michigan.

Receivables and Unearned Revenue

Amounts due from other governments include amounts due from grantors for specific programs and capital projects. Program grants and capital grants for capital assets are recorded as receivables and revenues at the time reimbursable project costs are incurred. Revenues received in advance of project costs being incurred are shown as unearned revenue.

Prepaids

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

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 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 a useful live of 3 to 10 years.

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.

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.

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

Fund Balance Classification

Governmental funds report nonspendable fund balance for amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Restricted fund balance is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. Committed fund balance is reported for amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Commission's Board (the government's highest level of decision-making authority). A formal resolution of the Board is required to establish, modify, or rescind a fund balance commitment. The Commission reports assigned fund balance for amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The Board has not approved a policy indicating show is authorized to make fund balance assignments, as a result, this authority is retained with the Board. Unassigned fund balance is the residual classification for the General Fund.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Notes to Financial Statements

2. BUDGETARY INFORMATION

A comparison to budget is presented for the general fund as required by generally accepted accounting principles. The budget for the general fund is adopted on a basis consistent with generally accepted accounting principles (“GAAP”). General fund expenditures are budgeted at the activity level.

Adoption and amendments of budgets used by the Commission are governed by Public Act 621. Any amendment of the original budget must meet the requirements of Public Act 621.

For the year ended September 30, 2021, the Commission's expenditures were in excess of the amounts appropriated, as follows:

	Final Budget	Actual	Over Budget
General Fund			
Discretionary fund	$ 5,000	$ 5,350	$ 350
Insurance	6,400	6,619	219
Advertising	4,100	4,417	317

3. CASH AND CASH EQUIVALENTS

The following summarizes the categorization of cash and cash equivalents as of September 30, 2021:

Cash:	
Checking and savings	$ 985,203
Petty cash	150
	$ 985,353

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that, in the event of a bank failure, the Commission's deposits might not be returned. As of September 30, 2021, $485,204 of the Commission's bank balance of $985,203 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Notes to Financial Statements

4. CAPITAL ASSETS

Capital asset activity for the Commission for the year ended September 30, 2021, was as follows:

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Capital assets, being depreciated:					
Furniture and equipment	$ 196,220	$ -	$ -	$ -	$ 196,220
Less accumulated depreciation for:					
Furniture and equipment	(189,583)	(1,181)	-	-	(190,764)
Capital assets, net	$ 6,637	$ (1,181)	$ -	$ -	$ 5,456

5. COMPENSATED ABSENCES

The following is a summary of changes in compensated absences (including current portion) of the Commission for the year ended September 30, 2021:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Compensated absences	$ 46,313	$ 128,591	$ (128,053)	$ 46,851	$ 46,851

6. 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%

Notes to Financial Statements

The employer is required to contribute 9% of all covered payroll, which was $71,400 in the current year. The employer met the required contribution in the plan for the year. Covered payroll was $793,335, and total payroll was $797,002 during the fiscal year.

7. 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.

8. 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.

9. 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, 2021, was $66,219. Future minimum payments are $19,324 in fiscal year 2022.

10. RISK MANAGEMENT

The Commission participates in the Michigan Township Participating Plan (the "Plan"), with other municipalities for property, liability, auto, crime, public official wrongful acts, boiler and machinery, inland marina, 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. 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 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 fiscal years.

Notes to Financial Statements

11. CORONAVIRUS (COVID-19)

In March 2020, the World Health Organization declared the novel coronavirus outbreak (COVID-19) to be a global pandemic. While the pandemic has resulted in an increase in the demands on the Commission for providing emergency services to its citizens, the Federal Government has also provided significant resources to help mitigate the impacts of COVID-19. The Commission directly received approximately $170,000 during 2021 from various funding sources to be used to respond to the impacts of the COVID-19 pandemic through the CARES Act and other funding sources. This funding was used to capture data and metrics to understand the extensive economic impacts COVID-19 had on the Tri-County region. This information was used to develop goals, strategies, and actions that mitigate the effects of future economic disruptions, identify and address current vulnerabilities, and support short and long-term recovery efforts.

12. RESTATEMENT

The General Fund beginning fund balance was increased by $46,313 to remove the liability related to compensated absences that was incorrectly recorded in the General Fund in the prior year.

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OTHER SUPPLEMENTARY INFORMATION

TRI-COUNTY REGIONAL PLANNING COMMISSION

Schedule of Commission Revenues and Expenditures (Unaudited)
For the Year Ended September 30, 2021

		Special Projects				
	Operating	Indirect	Direct	Total	Eliminations	Total
Revenues						
Federal sources	$ -	$ -	$ 851,349	$ 851,349	$ -	$ 851,349
State sources	-	-	65,536	65,536	-	65,536
Local sources	-	-	347,991	347,991	-	347,991
Member allocations	363,334	-	-	-	-	363,334
Interest	3,790	-	-	-	-	3,790
Other	5,754	-	-	-	(1,181)	4,573
Local match	-	-	171,614	171,614	(171,614)	-
Total revenues	372,878	-	1,436,490	1,436,490	(172,795)	1,636,573
Expenditures						
Direct costs:						
Salaries and wages	64,781	148,644	583,577	732,221	-	797,002
Fringe benefits	32,204	56,214	220,696	276,910	-	309,114
Discretionary fund	5,350	-	-	-	-	5,350
Telephone	-	5,942	-	5,942	-	5,942
Postage	-	645	-	645	-	645
Printing and copying	-	523	-	523	-	523
Office supplies	249	2,588	-	2,588	-	2,837
Travel - in region	722	2,103	2,631	4,734	-	5,456
Travel - out region	-		10	10	-	10
Training	-		1,110	1,110	-	1,110
Rent - office	-	66,219	-	66,219	-	66,219
Computer services	-	39,146	6,519	45,665	-	45,665
Computer software	-	14,693	7,673	22,366	-	22,366
Insurance	-	6,619	-	6,619	-	6,619
Bank service charges	873	-	-	-	-	873
Subscriptions/publications	-	450	15	465	-	465
Advertising	1,438	804	2,175	2,979	-	4,417
Depreciation	-	1,181	-	1,181	(1,181)	-
Membership dues	-	5,642	1,030	6,672	-	6,672
Special projects	-	-	13,881	13,881	-	13,881
Consultant fee/contractual services	-	-	122,070	122,070	-	122,070
Equipment	12,372	-	-	-	-	12,372
Audit	-	9,100	-	9,100	-	9,100
Pass-through	-	-	150,409	150,409	-	150,409
Transfer for match	171,614	-	-	-	(171,614)	-
Indirect costs	35,819	(360,513)	324,694	(35,819)	-	-
Total expenditures	325,422	-	1,436,490	1,436,490	(172,795)	1,589,117
Revenues over expenditures	$ 47,456	$ -	$ -	$ -	$ -	$ 47,456

TRI-COUNTY REGIONAL PLANNING COMMISSION

Combining Schedule of Project Revenues and Expenditures (Unaudited)
For the Year Ended September 30, 2021

	Dewitt Permit Assistance (30110)	Greater Lansing Regional Committee (GRLC) 2020 (30300)	Greater Lansing Regional Committee (GRLC) 2021 (30310)	Groundwater Management Board (GMB) 2021 (30400)
Revenues				
Federal sources	$ -	$ -	$ -	$ -
State sources	-	-	-	-
Local sources	3,817	37,218	83,491	91,149
Local match	-	-	-	-
Total revenues	3,817	37,218	83,491	91,149
Expenditures				
Direct costs:				
Salaries and wages	1,996	16,499	39,051	46,933
Fringe benefits	755	6,240	14,768	17,749
Travel - in region	8	12	569	200
Travel - out region	-	-	-	-
Training	-	-	-	-
Computer services	-	-	190	-
Computer software	-	-	-	500
Subscriptions/publications	-	-	-	15
Advertising	-	-	-	-
Membership dues	-	-	-	331
Special projects	-	5,733	7,960	188
Consultant fee/contractual services	-	-	-	-
Pass-through	-	-	-	-
Indirect costs	1,058	8,734	20,953	25,233
Total expenditures	3,817	37,218	83,491	91,149
Revenues over expenditures	$ -	$ -	$ -	$ -

Mid-Michigan Water Authority 2020 (30700)	Mid-Michigan Water Authority 2021 (30700)	Aerial Orthoimagery (31200)	EDA Cares Grant (31600)	EDA Planning Grant (31400)
$ -	$ -	$ -	$ 169,369	$ 30,591
-	-	-	-	-
284	1,528	130,504	-	-
-	-	-	-	30,591
284	1,528	130,504	169,369	61,182
149	796	-	32,594	31,749
56	301	-	12,326	12,007
-	7	-	165	29
-	-	-	-	-
-	-	-	-	425
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	87,070	-
-	-	130,504	19,905	-
79	424	-	17,309	16,972
284	1,528	130,504	169,369	61,182
$ -	$ -	$ -	$ -	$ -

continued...

TRI-COUNTY REGIONAL PLANNING COMMISSION

Combining Schedule of Project Revenues and Expenditures (Unaudited)
For the Year Ended September 30, 2021

	FHWA PL Funds (32100)	MDOT Grant: Asset Management 2020 (32300)	MDOT Grant: Asset Management 2021 (32300)	Regional Transportation Contract (32400)
Revenues				
Federal sources	$ 603,015	$ -	$ -	$ -
State sources	-	12,946	8,458	40,100
Local sources	-	-	-	-
Local match	133,758	-	-	-
Total revenues	736,773	12,946	8,458	40,100
Expenditures				
Direct costs:				
Salaries and wages	352,511	6,768	4,220	20,904
Fringe benefits	133,175	2,622	1,557	7,953
Travel - in region	1,417	-	224	-
Travel - out region	-	10	-	-
Training	685	-	-	-
Computer services	4,910	-	-	-
Computer software	6,448	-	-	-
Subscriptions/publications	-	-	-	-
Advertising	1,942	-	-	-
Membership dues	699	-	-	-
Special projects	-	-	-	-
Consultant fee/contractual services	35,000	-	-	-
Pass-through	-	-	-	-
Indirect costs	199,986	3,546	2,457	11,243
Total expenditures	736,773	12,946	8,458	40,100
Revenues over expenditures	$ -	$ -	$ -	$ -

Surface Transportation On Program Grant 2020 (32800)	Surface Transportation On Program Grant 2021 (32800)	State Planning and Research (34000)	Total
$ 26,560	$ 5,666	$ 16,148	$ 851,349
-	-	4,032	65,536
-	-	-	347,991
5,857	1,408	-	171,614
32,417	7,074	20,180	1,436,490
15,523	3,364	10,520	583,577
5,932	1,253	4,002	220,696
-	-	-	2,631
-	-	-	10
-	-	-	1,110
1,419	-	-	6,519
339	386	-	7,673
-	-	-	15
134	99	-	2,175
-	-	-	1,030
-	-	-	13,881
-	-	-	122,070
-	-	-	150,409
9,070	1,972	5,658	324,694
32,417	7,074	20,180	1,436,490
$ -	$ -	$ -	$ -

concluded.

TRI-COUNTY REGIONAL PLANNING COMMISSION

Schedule of Project Revenues and Expenditures (Unaudited)
Dewitt Township Permit Assistance
Project period October 1, 2020 to September 30, 2021

Dewitt Township - Cash (30110)

Revenues		
Local:		
Accounts receivable	$	3,817
Expenditures		
Direct:		
Salaries	$	1,996
Fringe benefits		755
Travel - in region		8
Indirect costs		1,058
Total expenditures	$	3,817

TRI-COUNTY REGIONAL PLANNING COMMISSION

Schedule of Project Revenues and Expenditures (Unaudited)
Greater Lansing Regional Committee (GLRC) 2020
Project Period January 1, 2020 to December 31, 2020

Various Municipalities - Cash (30300)

	January 1, 2020 through September 30, 2020	October 1, 2020 through December 31, 2020	January 1, 2020 through December 31, 2020
Revenues			
Local:			
Cash received	$ 132,875	$ -	$ 132,875
Unearned revenue - prior year	(65,919)	65,919	-
Unearned revenue - current year	-	(28,701)	(28,701)
Total revenues	$ 66,956	$ 37,218	$ 104,174
Expenditures			
Direct:			
Salaries	$ 32,048	$ 16,499	$ 48,547
Fringe benefits	11,458	6,240	17,698
Printing and copying	212	-	212
Travel - in region	197	12	209
Travel - out region	199	-	199
Computer services	70	-	70
Membership dues	77	-	77
Special projects	4,180	5,733	9,913
Indirect costs	18,515	8,734	27,249
Total expenditures	$ 66,956	$ 37,218	$ 104,174

TRI-COUNTY REGIONAL PLANNING COMMISSION

Schedule of Project Revenues and Expenditures (Unaudited)
Greater Lansing Regional Committee (GLRC) 2021
Project Period January 1, 2021 to December 31, 2021

Various Municipalities - Cash (30310)

		January 1, 2021 through September 30, 2021
Revenues		
Local:		
Cash received	$	100,600
Unearned revenue - current year		(17,109)
Total revenues	$	83,491
Expenditures		
Direct:		
Salaries	$	39,051
Fringe benefits		14,768
Travel - in region		569
Computer services		190
Special projects		7,960
Indirect costs		20,953
Total expenditures	$	83,491

TRI-COUNTY REGIONAL PLANNING COMMISSION

Schedule of Project Revenues and Expenditures (Unaudited)
Groundwater Management Board (GMB) 2021
Project Period October 1, 2020 to September 30, 2021

Various Municipalities - Cash (30400)

Revenues		
Local:		
Cash received	$	96,300
Unearned revenue - prior year		165,610
Unearned revenue - current year		(170,761)
Total revenues	$	91,149
Expenditures		
Direct:		
Salaries	$	46,933
Fringe benefits		17,749
Travel - in region		200
Computer software		500
Subscriptions/publications		15
Membership dues		331
Special projects		188
Indirect costs		25,233
Total expenditures	$	91,149

TRI-COUNTY REGIONAL PLANNING COMMISSION

Schedule of Project Revenues and Expenditures (Unaudited)
Regional Prosperity Grant 2018
Project Period March 1, 2017 to September 30, 2022

	March 1, 2018 through September 30, 2020	October 1, 2020 through September 30, 2021	March 1, 2018 through September 30, 2021
Revenues			
State of Michigan:			
Cash received	$ 180,897	$ -	$ 180,897
Unearned revenue - current year	(95,873)	-	(95,873)
Total revenues	$ 85,024	$ -	$ 85,024
Expenditures			
Direct:			
Pass-through	$ 85,024	$ -	$ 85,024

TRI-COUNTY REGIONAL PLANNING COMMISSION

Schedule of Project Revenues and Expenditures (Unaudited)
Regional Prosperity Grant 2019
Project Period March 1, 2019 to September 30, 2022

	March 1, 2019 through September 30, 2020	October 1, 2020 through September 30, 2021	March 1, 2019 through September 30, 2021
Revenues			
State of Michigan:			
Cash received	$ 306,810	$ -	$ 306,810
Unearned revenue - current year	(146,073)	-	(146,073)
Total revenues	$ 160,737	$ -	$ 160,737
Expenditures			
Direct:			
Salaries	$ 960	$ -	$ 960
Fringe benefits	368	-	368
Travel - in region	22	-	22
Pass-through	158,857	-	158,857
Indirect costs	530	-	530
Total expenditures	$ 160,737	$ -	$ 160,737

TRI-COUNTY REGIONAL PLANNING COMMISSION

Schedule of Project Revenues and Expenditures (Unaudited)
Mid-Michigan Water Authority 2020
Project period January 1, 2020 through December 31, 2020

Various Municipalities - Cash (30700)

	January 1, 2020 through September 30, 2020	October 1, 2020 through December 31, 2020	January 1, 2020 through December 31, 2020
Revenues			
Local:			
Accounts receivable	$ 526	$ 284	$ 810
Expenditures			
Direct:			
Salaries	$ 296	$ 149	$ 445
Fringe benefits	69	56	125
Travel - in region	6	-	6
Indirect costs	155	79	234
Total expenditures	$ 526	$ 284	$ 810

TRI-COUNTY REGIONAL PLANNING COMMISSION

Schedule of Project Revenues and Expenditures (Unaudited)
Mid-Michigan Water Authority 2021
Project period January 1, 2021 through September 30, 2021

Various Municipalities - Cash (30800)

Revenues		
Local:		
Accounts receivable	$	1,528
Expenditures		
Direct:		
Salaries	$	796
Fringe benefits		301
Travel - in region		7
Indirect costs		424
Total expenditures	$	1,528

TRI-COUNTY REGIONAL PLANNING COMMISSION

Schedule of Project Revenues and Expenditures (Unaudited)

Aerial Orthoimagery

Project period July 1, 2020 through February 28, 2021

Various Municipalities - Cash (31200)

	July 1, 2020 through September 30, 2020	October 1, 2020 through September 30, 2021	July 1, 2020 through September 30, 2021
Revenues			
Local			
Cash received	$ 158,489	$ 100,575	$ 259,064
Unearned revenue - prior year	(29,929)	-	(29,929)
Unearned revenue - current year	-	29,929	29,929
Total revenues	$ 128,560	$ 130,504	$ 259,064
Expenditures			
Direct:			
Pass-through	$ 128,560	$ 130,504	$ 259,064

TRI-COUNTY REGIONAL PLANNING COMMISSION

Schedule of Project Revenues and Expenditures (Unaudited)

EDA Cares Grant
Project period July 1, 2020 through June 30, 2022

EDA Grant No. 06-83-05565 (31500)
EDA $400,000 Cash

	July 1, 2020 through September 30, 2020	October 1, 2020 through September 30, 2021	July 1, 2020 through September 30, 2021
Revenues			
Federal grant:			
Cash received	$ 4,500	$ 142,890	$ 147,390
Accounts receivable	-	21,979	21,979
Unearned revenue - prior year	(4,500)	-	(4,500)
Unearned revenue - current year	-	4,500	4,500
Total revenues	$ -	$ 169,369	$ 169,369
Expenditures			
Direct:			
Salaries	$ -	$ 32,594	$ 32,594
Fringe benefits	-	12,326	12,326
Travel - in region	-	165	165
Consultant fee/contractual services	-	87,070	87,070
Pass-through	-	19,905	19,905
Indirect costs	-	17,309	17,309
Total expenditures	$ -	$ 169,369	$ 169,369

TRI-COUNTY REGIONAL PLANNING COMMISSION

Schedule of Project Revenues and Expenditures (Unaudited)
EDA Planning Grant
Project period July 1, 2019 through June 30, 2022

EDA Grant No. ED19CHI3020026 (31500)
EDA $210,000 Cash
TCRPC $210,000 Cash

	July 1, 2019 through September 30, 2020	October 1, 2020 through September 30, 2021	July 1, 2019 through September 30, 2021
Revenues			
Federal grant:			
Cash received	$ 77,003	$ 31,696	$ 108,699
Accounts receivable	104	-	104
Unearned revenue - current year	-	(1,105)	(1,105)
Local match	77,107	30,591	107,698
Total revenues	$ 154,214	$ 61,182	$ 215,396
Expenditures			
Direct:			
Salaries	$ 75,870	$ 31,749	$ 107,619
Fringe benefits	27,494	12,007	39,501
Telephone	140	-	140
Printing and copying	175	-	175
Office supplies	218	-	218
Travel - in region	1,126	29	1,155
Travel - out region	3,710	-	3,710
Training	-	425	425
Computer software	95	-	95
Membership dues	305	-	305
Indirect costs	45,075	16,972	62,047
Total expenditures	$ 154,208	$ 61,182	$ 215,390

TRI-COUNTY REGIONAL PLANNING COMMISSION

Schedule of Project Revenues and Expenditures (Unaudited)
FHWA PL Funds
Project period October 1, 2020 through September 30, 2021

FHWA Contract No. PL 2018-0011/Z3 (32100)
FHWA $670,698 Cash
TCRPC $147,576 Cash

Revenues		
Federal grant:		
Cash received	$	458,307
Accounts receivable		144,708
Local match		133,758
Total revenues	$	736,773
Expenditures		
Direct:		
Salaries	$	352,511
Fringe benefits		133,175
Travel - in region		1,417
Training		685
Computer services		4,910
Computer software		6,448
Advertising		1,942
Membership dues		699
Consultant fee/contractual services		35,000
Indirect costs		199,986
Total expenditures	$	736,773

TRI-COUNTY REGIONAL PLANNING COMMISSION

Schedule of Project Revenues and Expenditures (Unaudited)
MDOT Grant: Asset Management 2020
Project period October 1, 2019 through June 30, 2021

MDOT Contract No. 2018-0022/Z9/R1 (32300)
MDOT $40,000 Cash

Revenues		
State of Michigan:		
Cash received	$	8,458
Expenditures		
Direct:		
Salaries	$	4,220
Fringe benefits		1,557
Travel - in region		224
Indirect costs		2,457
Total expenditures	$	8,458

TRI-COUNTY REGIONAL PLANNING COMMISSION

Schedule of Project Revenues and Expenditures (Unaudited)
MDOT Grant: Asset Management 2021
Project period October 1, 2019 through September 30, 2021

MDOT CONTRACT NO. 2018-0022/Z9/R1 (32300)
MDOT -$ 40,000 Cash

	October 1, 2019 through September 30, 2020	October 1, 2020 through September 30, 2021	October 1, 2019 through September 30, 2021
Revenues			
State of Michigan:			
Cash received	$ 18,343	$ 6,153	$ 24,496
Accounts receivable	8,711	6,793	15,504
Total revenues	$ 27,054	$ 12,946	$ 40,000
Expenditures			
Direct:			
Salaries	$ 10,857	$ 6,768	$ 17,625
Fringe benefits	3,882	2,622	6,504
Office supplies	129	-	129
Travel - in region	1,160	-	1,160
Travel - out region	55	10	65
Equipment	2,286	-	2,286
Pass-through	1,958	-	1,958
Indirect costs	6,727	3,546	10,273
Total expenditures	$ 27,054	$ 12,946	$ 40,000

TRI-COUNTY REGIONAL PLANNING COMMISSION

Schedule of Project Revenues and Expenditures (Unaudited)

Regional Transportation Contract

Project period October 1, 2020 through September 30, 2021

MDOT Contract No. 2018-0022/Z1 (32400)

MDOT $40,100 Cash

Revenues		
State of Michigan:		
Cash received	$	26,002
Accounts receivable		14,098
Total revenues	$	40,100
Expenditures		
Direct:		
Salaries	$	20,904
Fringe benefits		7,953
Indirect costs		11,243
Total expenditures	$	40,100

TRI-COUNTY REGIONAL PLANNING COMMISSION

Schedule of Project Revenues and Expenditures (Unaudited)
Surface Transportation Program Grant 2020
Project period October 1, 2019 through September 30, 2021

FHWA CONTRACTS 2018-0011/Z5
FHWA - $ 102,313 Cash
TCRPC $ 22,687 - Cash

	October 1, 2019 through September 30, 2020	October 1, 2020 through September 30, 2021	October 1, 2019 through September 30, 2021
Revenues			
Federal grant:			
Cash received	$ 27,931	$ 20,554	$ 48,485
Accounts receivable	-	6,006	6,006
Local match	6,194	5,857	12,051
Total revenues	$ 34,125	$ 32,417	$ 66,542
Expenditures			
Direct:			
Salaries	$ 15,945	$ 15,523	$ 31,468
Fringe benefits	5,701	5,932	11,633
Travel - in region	30	-	30
Computer services	161	1,419	1,580
Computer software	2,203	339	2,542
Advertising	21	134	155
Indirect costs	10,064	9,070	19,134
Total expenditures	$ 34,125	$ 32,417	$ 66,542

TRI-COUNTY REGIONAL PLANNING COMMISSION

Schedule of Project Revenues and Expenditures (Unaudited)
Surface Transportation Program Grant 2021
Project period January 25, 2021 through September 30, 2021

FHWA CONTRACTS 2021-0011/Z2
FHWA - $ 113,419 Cash
TCRPC $ 28,355 - Cash

Revenues		
Federal grant:		
Cash received	$	5,666
Local match		1,408
Total revenues	$	7,074
Expenditures		
Direct:		
Salaries	$	3,364
Fringe benefits		1,253
Computer software		386
Advertising		99
Indirect costs		1,972
Total expenditures	$	7,074

TRI-COUNTY REGIONAL PLANNING COMMISSION

Schedule of Project Revenues and Expenditures (Unaudited)
Statewide Planning and Research
Project period October 1, 2020 through September 30, 2021

MDOT Contract No. 2018-0022/Z8 (34000)
MDOT $16,000 Cash

Revenues		
Federal grant:		
Cash received	$	12,915
Accounts receivable		3,233
State of Michigan:		
Cash received		3,229
Accounts receivable		803
Total revenues	$	20,180
Expenditures		
Direct:		
Salaries	$	10,520
Fringe benefits		4,002
Indirect costs		5,658
Total expenditures	$	20,180

TRI-COUNTY REGIONAL PLANNING COMMISSION

Analysis of Local Match (Unaudited)
For the Year Ended September 30, 2021

		Commission's Local Match
EDA Planning (31500)	$	30,591
FHWA PL Funds (32100)		133,758
STP (32800)		7,265
	$	171,614

Analysis of Indirect Cost Rate (Unaudited)

For the Year Ended September 30, 2021

	Indirect Base	Indirect Costs
Total expenditures	$ -	$ 1,760,731
Direct expenditures	1,400,218	(1,400,218)
Less:		
Special projects	(13,881)	-
Consultant fee/contractual services	(122,070)	-
Equipment	(12,372)	
Pension contributions - forfeitures	(7,502)	-
Pass-through	(150,409)	-
Transfer for match	(171,614)	-
	922,370	360,513
Indirect cost rate (indirect costs as part of indirect base)	39.09%	

TRI-COUNTY REGIONAL PLANNING COMMISSION

Schedule of Fringe Benefits (Unaudited)
For the Year Ended September 30, 2021

Social security and Medicare (FICA) contributions	$ 59,513
Unemployment taxes	2,166
Pension contributions	63,834
Pension contributions - forfeitures	7,502
Health insurance	149,150
Dental insurance	14,528
Group life insurance	7,870
Employee assistance program	342
Workers compensation insurance	2,307
Fringe benefit miscellaneous	1,902
Total fringe benefits	$ 309,114
Salaries and wages for the year ended September 30, 2021	$ 797,002
Fringe benefit rate - all employees	38.78%