
Downriver Mutual Aid

**Financial Report
with Supplemental Information
September 30, 2021**

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Independent Auditor's Report

To the Board of Directors
Downriver Mutual Aid

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Downriver Mutual Aid (DMAid) as of and for the year ended September 30, 2021 and the related notes to the financial statements, which collectively comprise Downriver Mutual Aid'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.

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. 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, each major fund, and the aggregate remaining fund information of Downriver Mutual Aid as of September 30, 2021 and the respective changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 1 to the financial statements, DMAid adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, which provides guidance on the identification and reporting of fiduciary activities, as of October 1, 2020. Our opinion is not modified with respect to this matter.

To the Board of Directors
Downriver Mutual Aid

Other Matters

Required Supplemental Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the major fund budgetary comparison schedules, 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, which 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 supplemental 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 Downriver Mutual Aid's basic financial statements. The other supplemental information, as identified in the table of contents, is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

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

Plante & Moran, PLLC

March 23, 2022

As management of Downriver Mutual Aid (DMAid), we offer readers this narrative overview and analysis of the financial activities for the year ended September 30, 2021.

Financial Highlights

- Effective July 1, 2009, the user fees from the E-911 revenue increased to 42 cents per line. Telecommunication companies submit the user fees on a quarterly basis to the Wayne County treasurer's office, which in turn issues revenue checks to the E-911 districts.

Using This Annual Report

This annual report consists of a series of financial statements. The statement of net position and the statement of activities provide information about the activities of DMAid as a whole and present a longer-term view of DMAid's finances. This longer-term view uses the accrual basis of accounting so that it can measure the cost of providing services during the current year and whether the taxpayers have funded the full cost of providing government services.

The fund financial statements present a short-term view; they tell the reader how the taxpayers' resources were spent during the year and how much is available for future spending. Fund financial statements also report DMAid's operations in more detail than the government-wide financial statements by providing information about DMAid's most significant funds.

DMAid's Net Position

| | Governmental Activities | |
|----------------------------------|-------------------------|---------------------|
| | 2021 | 2020 |
| Assets | | |
| Current and other assets | \$ 5,013,566 | \$ 5,161,648 |
| Capital assets | 3,621,339 | 4,504,542 |
| Total assets | 8,634,905 | 9,666,190 |
| Liabilities | | |
| Current liabilities | 117,513 | 883,108 |
| Noncurrent liabilities | - | 392,837 |
| Total liabilities | 117,513 | 1,275,945 |
| Net Position | | |
| Net investment in capital assets | 3,621,339 | 4,350,297 |
| Restricted: | | |
| 911 expenditures | 3,377,514 | 2,852,353 |
| Grant expenditures | 731,582 | 852,915 |
| Police expenditures | 104,789 | 68,244 |
| Fire expenditures | 409,350 | 323,052 |
| DRANO expenditures | 272,818 | 169,675 |
| Consortium program expenditures | - | 12,301 |
| Unrestricted | - | (238,592) |
| Total net position | \$ 8,517,392 | \$ 8,390,245 |

DMAid's combined net position totals approximately \$8.5 million for the fiscal year ended September 30, 2021. Net position is further segregated between restricted and unrestricted net position. The restricted net position, which is restricted for a specific purpose/use, and net investment in capital assets total approximately \$8.5 million.

Downriver Mutual Aid

Management's Discussion and Analysis (Continued)

DMAid's Changes in Net Position

| | Governmental Activities | |
|---|----------------------------|----------------------------|
| | 2021 | 2020 |
| Revenue | | |
| Program revenue - Operating grants and contributions | \$ 2,394,667 | \$ 2,967,807 |
| General revenue - Other: | | |
| Membership assessments | 107,820 | 107,820 |
| Investment earnings | 10,703 | 23,079 |
| Other revenue | 14,886 | - |
| Total revenue | 2,528,076 | 3,098,706 |
| Expenses | | |
| Public safety: | | |
| Police | 76,481 | 101,854 |
| Fire | 163,817 | 176,291 |
| DRANO operations | 7,904 | 42,655 |
| Highway safety | 133,325 | 124,739 |
| 911 | 1,857,096 | 1,787,825 |
| Michigan State Police/Chief | 24,498 | 1,429,432 |
| Shared Information Network Consortium | - | 699 |
| Debt service | 6,133 | 30,829 |
| Total expenses | 2,269,254 | 3,694,324 |
| Change in Net Position | 258,822 | (595,618) |
| Net Position - Beginning of year, as previously reported | 8,390,245 | 8,985,863 |
| Cumulative Effect of Change in Accounting | (131,675) | - |
| Net Position - Beginning of year | 8,258,570 | 8,985,863 |
| Net Position - End of year | <u><u>\$ 8,517,392</u></u> | <u><u>\$ 8,390,245</u></u> |

Governmental Activities

Governmental activities are those activities (such as police and fire) provided to the constituents of DMAid and supported by member assessments, forfeitures, and grants. Revenue and expenses vary from year to year depending on grant awards and related expenditures, as well as forfeiture receipts and related distributions to participating agencies. Operating grants and contributions increased by approximately \$576,000, or 18.6 percent, primarily due to a slight increase in 911 revenue in 2021 from previous years.

Financial Analysis of Individual Funds

Our analysis of DMAid's major funds begins on page 8, following the government-wide financial statements. The fund financial statements provide detailed information about the most significant funds, not DMAid as a whole. The DMAid board creates funds to help manage money for specific purposes and to show accountability for certain activities. DMAid's major funds for 2021 include Highway Safety, the 911 activities, Michigan state police/chief activity, and the DRANO group.

Capital Assets and Debt Administration

At the end of 2021, DMAid had \$3.6 million invested in a broad range of capital assets, including 911 equipment. These assets are necessary to carry out the day-to-day operations of DMAid. In 2013, debt was issued to pay for the 800 MHz replacement and new radio equipment. The debt payments will be paid using the 911 user fees.

Economic Factors and Next Year's Budgets and Rates

The money collected from the 911 user fees is used to pay for operating and capital expenditures. The provision to charge user fees was extended through 2021.

Contacting Downriver Mutual Aid Management

This financial report is intended to provide our citizens, customers, and member communities with a general overview of DMAid's finances and to show DMAid's accountability for the money it receives. If you have questions about this report or need additional information, we welcome you to contact the accounting office.

Downriver Mutual Aid

Statement of Net Position

September 30, 2021

Assets

| | |
|--|------------------|
| Cash and cash equivalents (Note 3) | \$ 3,709,521 |
| Receivables | 1,029,345 |
| Due from Downriver Community Conference (Note 7) | 274,700 |
| Capital assets - Assets subject to depreciation (Note 4) | <u>3,621,339</u> |
| Total assets | 8,634,905 |

Liabilities - Accrued liabilities and other

117,513

Net Position

| | |
|----------------------------------|----------------------------|
| Net investment in capital assets | 3,621,339 |
| Restricted: | |
| 911 expenditures | 3,377,514 |
| Grant expenditures | 731,582 |
| Police expenditures | 104,789 |
| Fire expenditures | 409,350 |
| DRANO expenditures | <u>272,818</u> |
| Total net position | <u><u>\$ 8,517,392</u></u> |

Downriver Mutual Aid

Statement of Activities

Year Ended September 30, 2021

| | | | | | Net Revenue (Expense) and Changes in Net Position |
|---|---------------------|-------------------------|--|--|--|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities |
| Functions/Programs | | | | | |
| Primary government: | | | | | |
| Governmental activities: | | | | | |
| Public safety: | | | | | |
| Police | \$ 76,481 | \$ - | \$ 78,773 | \$ - | \$ 2,292 |
| Fire | 163,817 | 14,178 | 219,871 | - | 70,232 |
| DRANO operations | 7,904 | - | - | - | (7,904) |
| Highway safety | 133,325 | - | 133,325 | - | - |
| 911 | 1,857,096 | - | 1,948,520 | - | 91,424 |
| Michigan State | | | | | |
| Police/Chief | 24,498 | - | - | - | (24,498) |
| Interest on long-term debt | 6,133 | - | - | - | (6,133) |
| Total primary government | <u>\$ 2,269,254</u> | <u>\$ 14,178</u> | <u>\$ 2,380,489</u> | <u>\$ -</u> | 125,413 |
| General revenue: | | | | | |
| Membership assessments | | | | | 107,820 |
| Unrestricted investment income | | | | | 10,703 |
| Other miscellaneous income | | | | | 14,886 |
| Total general revenue | | | | | 133,409 |
| Change in Net Position | | | | | 258,822 |
| Net Position - Beginning of year, as restated (Note 1) | | | | | 8,258,570 |
| Net Position - End of year | | | | | <u>\$ 8,517,392</u> |

Downriver Mutual Aid

Governmental Funds Balance Sheet

September 30, 2021

| | Highway Safety | 911 | Fire | DRANO Group | Nonmajor Governmental Funds | Total Governmental Funds |
|---|------------------|---------------------|-------------------|-------------------|-----------------------------------|--------------------------------|
| Assets | | | | | | |
| Cash and cash equivalents (Note 3) | \$ - | \$ 2,446,319 | \$ 387,546 | \$ 501,771 | \$ 373,885 | \$ 3,709,521 |
| Receivables | 61,768 | 939,026 | 25,091 | 3,460 | - | 1,029,345 |
| Due from other funds | - | - | - | 983 | - | 983 |
| Due from Downriver Community Conference (Note 7) | - | - | - | 274,700 | - | 274,700 |
| Total assets | <u>\$ 61,768</u> | <u>\$ 3,385,345</u> | <u>\$ 412,637</u> | <u>\$ 780,914</u> | <u>\$ 373,885</u> | <u>\$ 5,014,549</u> |
| Liabilities | | | | | | |
| Due to other funds | \$ 983 | \$ - | \$ - | \$ - | \$ - | \$ 983 |
| Accrued liabilities and other | 60,785 | 7,831 | 3,287 | 21,850 | 23,760 | 117,513 |
| Total liabilities | 61,768 | 7,831 | 3,287 | 21,850 | 23,760 | 118,496 |
| Deferred Inflows of Resources - Unavailable revenue | 61,768 | 939,026 | - | 3,460 | - | 1,004,254 |
| Total liabilities and deferred inflows of resources | 123,536 | 946,857 | 3,287 | 25,310 | 23,760 | 1,122,750 |
| Fund Balances (Deficit) | | | | | | |
| Restricted: | | | | | | |
| 911 expenditures | - | 2,438,488 | - | - | - | 2,438,488 |
| Police | - | - | - | - | 104,789 | 104,789 |
| Fire | - | - | 409,350 | - | - | 409,350 |
| Grants | - | - | - | 486,246 | 245,336 | 731,582 |
| DRANO operations | - | - | - | 269,358 | - | 269,358 |
| Unassigned | (61,768) | - | - | - | - | (61,768) |
| Total fund balances (deficit) | (61,768) | 2,438,488 | 409,350 | 755,604 | 350,125 | 3,891,799 |
| Total liabilities, deferred inflows of resources, and fund balances (deficit) | <u>\$ 61,768</u> | <u>\$ 3,385,345</u> | <u>\$ 412,637</u> | <u>\$ 780,914</u> | <u>\$ 373,885</u> | <u>\$ 5,014,549</u> |

See notes to financial statements.

Governmental Funds

Reconciliation of the Balance Sheet to the Statement of Net Position

September 30, 2021

| | |
|--|-----------------------------------|
| Fund Balances Reported in Governmental Funds | \$ 3,891,799 |
| Amounts reported for governmental activities in the statement of net position are different because: | |
| Capital assets used in governmental activities are not financial resources and are not reported in the funds | 3,621,339 |
| Receivables that are not collected soon after year end are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds | <u>1,004,254</u> |
| Net Position of Governmental Activities | <u><u>\$ 8,517,392</u></u> |

Downriver Mutual Aid

Governmental Funds

Statement of Revenue, Expenditures, and Changes in Fund Balances

Year Ended September 30, 2021

| | Highway Safety | 911 | Fire | DRANO Group | Nonmajor Governmental Funds | Total Governmental Funds |
|--|--------------------|---------------------|-------------------|-------------------|-----------------------------------|--------------------------------|
| Revenue | | | | | | |
| Membership assessments | \$ - | \$ - | \$ 219,871 | \$ 107,820 | \$ 75,573 | \$ 403,264 |
| Federal grants | 147,424 | - | - | - | - | 147,424 |
| Reimbursements | - | 10,221 | 14,178 | - | - | 24,399 |
| 911 user charges | - | 1,458,264 | - | - | - | 1,458,264 |
| Other revenue | - | 9,233 | 15,410 | 909 | 3,761 | 29,313 |
| Total revenue | 147,424 | 1,477,718 | 249,459 | 108,729 | 79,334 | 2,062,664 |
| Expenditures | | | | | | |
| Current services: | | | | | | |
| Salaries | 1,576 | 102,881 | 22,197 | 447 | 4,283 | 131,384 |
| Fringe benefits | 721 | 12,448 | 3,379 | 55 | 1,103 | 17,706 |
| Professional services | 1,700 | 487,086 | 8,262 | 5,684 | 5,486 | 508,218 |
| Office supplies | - | 19 | 679 | - | 6 | 704 |
| Communication costs | - | 1,272 | 2,401 | - | 3,126 | 6,799 |
| Maintenance | - | 379,407 | 6,342 | 1 | 48 | 385,798 |
| Building rent | - | 10,286 | 5,848 | 4 | 65 | 16,203 |
| Training | - | 6 | 842 | - | 10,816 | 11,664 |
| Business meetings | - | 1,152 | 3,712 | - | - | 4,864 |
| Insurance | - | 30,391 | 8,784 | - | 2,185 | 41,360 |
| Manpower reimbursement | 129,328 | - | 54,210 | - | - | 183,538 |
| Miscellaneous | - | 6,895 | 13,395 | 1,707 | 14,051 | 36,048 |
| Capital outlay | - | 906 | 33,110 | 3 | 1,264 | 35,283 |
| Debt service | - | 399,843 | - | - | - | 399,843 |
| Total expenditures | 133,325 | 1,432,592 | 163,161 | 7,901 | 42,433 | 1,779,412 |
| Net Change in Fund Balances | 14,099 | 45,126 | 86,298 | 100,828 | 36,901 | 283,252 |
| Fund Balances (Deficit) - Beginning of year, as restated (Note 1) | (75,867) | 2,393,362 | 323,052 | 654,776 | 313,224 | 3,608,547 |
| Fund Balances (Deficit) - End of year | \$ (61,768) | \$ 2,438,488 | \$ 409,350 | \$ 755,604 | \$ 350,125 | \$ 3,891,799 |

See notes to financial statements.

Downriver Mutual Aid

Governmental Funds Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balances to the Statement of Activities

Year Ended September 30, 2021

| | | |
|--|-----------|----------------|
| Net Change in Fund Balances Reported in Governmental Funds | \$ | 283,252 |
| Amounts reported for governmental activities in the statement of activities are different because: | | |
| Governmental funds report capital outlays as expenditures; however, in the statement of activities, these costs are allocated over their estimated useful lives as depreciation: | | |
| Capital outlay | | 19,287 |
| Depreciation expense | | (901,727) |
| Loss on disposal | | (763) |
| Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in the funds until it is available | | 465,936 |
| Repayment of bond principal is an expenditure in the governmental funds but not in the statement of activities (where it reduces long-term debt) | | 392,837 |
| Change in Net Position of Governmental Activities | \$ | 258,822 |

Fiduciary Funds
Statement of Fiduciary Net Position

September 30, 2021

| | | Custodial Funds | | |
|--|--|--|----------------------------|--------------------------|
| | | Shared Information Network Consortium | Major Crimes Task Force | Total Fiduciary Funds |
| Assets | | | | |
| Cash and cash equivalents | | \$ 289,794 | \$ 186,111 | \$ 475,905 |
| Receivables | | 10,000 | - | 10,000 |
| Total assets | | 299,794 | 186,111 | 485,905 |
| Liabilities - Accrued liabilities and other | | 20,361 | 80,806 | 101,167 |
| Net Position | | \$ 279,433 | \$ 105,305 | \$ 384,738 |

Fiduciary Funds
Statement of Changes in Fiduciary Net Position

Year Ended September 30, 2021

| | Custodial Funds | | |
|---|--|----------------------------|--------------------------|
| | Shared Information Network Consortium | Major Crimes Task Force | Total Fiduciary Funds |
| Additions | | | |
| Investment income - Interest and dividends | \$ 5 | \$ 156 | \$ 161 |
| Member contributions | 335,775 | - | 335,775 |
| Forfeitures | - | 233,922 | 233,922 |
| Total additions | 335,780 | 234,078 | 569,858 |
| Deductions | | | |
| Salaries | 6,681 | 1,014 | 7,695 |
| Fringe benefits | 1,641 | 426 | 2,067 |
| Professional services | 52,296 | 7 | 52,303 |
| Office supplies | 2,403 | 1 | 2,404 |
| Miscellaneous | 5,627 | 27,801 | 33,428 |
| Forfeitures distributed | - | 218,898 | 218,898 |
| Total deductions | 68,648 | 248,147 | 316,795 |
| Net Increase (Decrease) in Fiduciary Net Position | 267,132 | (14,069) | 253,063 |
| Net Position - Beginning of year, as restated (Note 1) | 12,301 | 119,374 | 131,675 |
| Net Position - End of year | \$ 279,433 | \$ 105,305 | \$ 384,738 |

September 30, 2021**Note 1 - Significant Accounting Policies*****Reporting Entity***

Downriver Mutual Aid (DMAid) is a program funded by 18 communities of the southern Wayne County area of Metropolitan Detroit. Each member community has a representative on the board of directors. It was established to enhance the separate operations of the various communities through its mutual police, fire, and narcotics divisions. DMAid is administered by Downriver Community Conference (DCC) and is coordinated with the Michigan State Police. DMAid has received approval of its interlocal agreement from the governor of the State of Michigan. This agreement recognizes DMAid as a separate legal entity. In accordance with government accounting principles, there are no separate legal entities appropriate to be reported within these financial statements.

Accounting and Reporting Principles

DMAid follows accounting principles generally accepted in the United States of America (GAAP), as applicable to governmental units. Accounting and financial reporting pronouncements are promulgated by the Governmental Accounting Standards Board. The following is a summary of the significant accounting policies used by DMAid:

Report Presentation

Governmental accounting principles require that financial reports include two different perspectives - the government-wide perspective and the fund-based perspective. 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 and its component units, as applicable. The government-wide financial statements are presented on the economic resources measurement focus and the full accrual basis of accounting. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The statements also present a schedule reconciling these amounts to the modified accrual-based presentation found in the fund-based statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes: (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions, including special assessments. Taxes, unrestricted intergovernmental receipts, and other items not properly included among program revenue are reported instead as general revenue.

As a general rule, the effect of interfund activity has been removed from the government-wide financial statements.

Major individual governmental funds are reported as separate columns in the fund financial statements.

Basis of Accounting

The governmental funds use the current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting is intended to better demonstrate accountability for how DMAid has spent its resources.

Expenditures are reported when the goods are received or the services are rendered. Capital outlays are reported as expenditures (rather than as capital assets) because they reduce the ability to spend resources in the future. In addition, debt service expenditures, claims, and judgments are recorded only when payment is due.

September 30, 2021**Note 1 - Significant Accounting Policies (Continued)**

Revenue is not recognized until it is collected or collected soon enough after the end of the year that it is available to pay for obligations outstanding at the end of the year. For this purpose, DMAid considers amounts collected within 60 days of year end to be available for recognition. Conversely, federal grant reimbursements that will be collected after the period of availability have been recorded as deferred inflows, along with a receivable.

Fund Accounting

DMAid accounts for its various activities in several different funds in order to demonstrate accountability for how it spends certain resources; separate funds allow DMAid to show the particular expenditures for which specific revenue is used. The various funds are aggregated into two broad fund types:

Governmental Funds

Governmental funds include all activities that provide general governmental services that are not business-type activities. This includes special revenue funds. DMAid reports the following funds as major governmental funds:

- The Highway Safety Fund accounts for a federal program to provide additional law enforcement on area highways.
- The 911 Fund accounts for the activity of the 911 services that are provided to the downriver communities.
- The Fire Fund accounts for the services DMA provides to local fire departments.

Fiduciary Funds

Fiduciary funds include amounts held in a fiduciary capacity for others. These amounts are not used to operate DMAid's programs. Activities that are reported as fiduciary include the following:

- The Shared Information Network Consortium (SINC) Fund consists of 13 downriver police departments. The purpose of the SINC Fund is to share costs associated with 911 computer aided dispatch, records management, jail management, mobile field reporting, and GIS mapping services.
- The Major Crimes Task Force Fund includes all the police departments that are members of the Downriver Mutual Aid. The purpose is to investigate major crimes, including drug-related offences, traffic accidents causing death, violent crimes against persons, and any other crime requiring resources a single community cannot provide.

Interfund Activity

During the course of operations, DMAid has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Furthermore, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

September 30, 2021**Note 1 - Significant Accounting Policies (Continued)*****Specific Balances and Transactions*****Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired.

Receivables and Payables

In general, outstanding balances between funds are reported as due to/due from other funds. Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as advances to/from other funds.

Capital Assets

Capital assets, which include 911 equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by DMAid as assets with an initial individual cost of more than \$500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

911 equipment is depreciated using the straight-line method over useful lives of 5 to 20 years. Furniture, equipment, and vehicles are depreciated over 3 to 12 years.

Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond issuance costs are expensed at the time they are incurred. In the fund financial statements, governmental fund types recognize bond issuances and premiums as other financing sources and bond discounts as other financing uses. The 911 Fund is used to liquidate governmental long-term debt.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until then.

DMAid did not report deferred outflows in the current year.

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

DMAid reports deferred inflows related to unavailable revenue in the governmental funds balance sheet only. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Net Position

Net position of DMAid is classified in three components. Net investment in capital assets consists of capital assets net of accumulated depreciation and is reduced by the current balances of any outstanding borrowings used to finance the purchase or construction of those assets. The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Unrestricted net position is the remaining net position that does not meet the definition of invested in capital or restricted.

September 30, 2021**Note 1 - Significant Accounting Policies (Continued)****Net Position Flow Assumption**

DMAid will sometimes fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements (as applicable), a flow assumption must be made about the order in which the resources are considered to be applied. It is DMAid's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance Flow Assumptions

DMAid will sometimes fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is DMAid's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Furthermore, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Forfeited Property

As of September 30, 2021, DMAid had acquired various assets through forfeiture. These assets are not recorded in the financial statements since no objective basis of valuation has been determined and the assets do not represent a spendable financial resource. If and when those assets are sold at an auction, the proceeds from the sale are recorded as revenue. Cash received during raids and other activities is recognized as revenue after adjudication and offset of various expense. Unadjudicated funds are included in the major crimes task force 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 reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

Upcoming Accounting Pronouncements

In June 2017, the GASB issued Statement No. 87, *Leases*, which improves accounting and financial reporting for leases by governments. This statement requires 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 provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. DMAid is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement were originally effective for DMAid's financial statements for the year ended September 30, 2020 but were extended to September 30, 2022 with the issuance of GASB Statement No. 95, *Postponement of the Effective Date of Certain Authoritative Guidance*.

September 30, 2021

Note 1 - Significant Accounting Policies (Continued)

In May 2020, the Governmental Accounting Standards Board issued Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*, which defines SBITAs and provides accounting and financial reporting for SBITAs by governments. This statement requires a government to recognize a subscription liability and an intangible right-to-use subscription asset for SBITAs. DMAid is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement are effective for DMAid's financial statements for the year ending September 30, 2023.

Adoption of New Accounting Pronouncement

During the current year, the DMAid adopted GASB Statement No. 84, *Fiduciary Activities*, which establishes criteria for identifying and reporting fiduciary activities. As a result of implementing this standard the Major Crimes Task Force Fund (previously reported as part of the Michigan State Police/Chief Fund) and the SINC Fund were previously reported within governmental funds but now meet the definition of a fiduciary activity and are reported as such.

| | Governmental Funds | | | |
|---|--|--|-------------------|----------------------------|
| | Michigan State Police/Chief Fund | Shared Information Network Consortium | Custodial Funds | Governmental Activities |
| Net position/fund balance - September 30, 2020 - As previously reported | \$ 134,561 | \$ - | \$ - | \$ 8,390,245 |
| Adjustment for GASB Statement No. 84 - To change fund type | (119,374) | 12,301 | 131,675 | (131,675) |
| Net position/fund balance - September 30, 2020 - As restated | <u>\$ 15,187</u> | <u>\$ 12,301</u> | <u>\$ 131,675</u> | <u>\$ 8,258,570</u> |

Note 2 - Stewardship, Compliance, and Accountability**Noncompliance with Legal or Contractual Provisions**

DMAid was not in compliance with the State of Michigan Public Act 2 of 1968, Uniform Budgeting and Accounting Act, Section 141.435 (2), which requires total budgeted expenditures not to exceed estimated revenue plus accumulated fund balance. DMAid's final budget for the Highway Safety Fund resulted in a projected deficit.

DMAid has a fund deficit in the Highway Safety Fund, which is a result of grant revenue not recorded as revenue in the current year since it was not available to finance expenditures of the current period (received within 60 days of year end) in accordance with GASB Statement No. 33.

Note 3 - Deposits and Investments

Michigan Compiled Laws Section 129.91 (Public Act 20 of 1943, as amended) authorizes local governmental units to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan. The law also allows investments outside the state of Michigan when fully insured. The local unit is allowed to invest in bonds, securities, and other direct obligations of the United States or any agency or instrumentality of the United States; repurchase agreements; bankers' acceptances of United States banks; commercial paper rated within the two highest classifications that matures no more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions that are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

September 30, 2021**Note 3 - Deposits and Investments (Continued)**

DMAid has designated one bank for the deposit of its funds. The investment policy adopted by the board in accordance with Public Act 196 of 1997 has authorized investment in bonds and securities of the United States government and bank accounts and CDs but not the remainder of state statutory authority, as listed above. DMAid's deposits and investments are in accordance with statutory authority.

DMAid's cash and investments are subject to several types of risk, which are examined in more detail below:

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that, in the event of a bank failure, DMAid's deposits may not be returned to it. DMAid does not have a deposit policy for custodial credit risk. The bank deposits of both DMAid and the related party Downriver Community Conference (as described in Note 7) are held in Downriver Community Conference's name. Therefore, the custodial credit risk can only be calculated on an overall basis for both entities. At year end, Downriver Community Conference and Downriver Mutual Aid had bank deposits of \$5,618,689 (checking and savings accounts) that were uninsured and uncollateralized. The cash balances (including restricted assets) recorded on the financial statements for Downriver Community Conference and DMAid at September 30, 2021 totaled \$2,108,519 and \$4,185,426, respectively. DMAid believes that, due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits. As a result, DMAid evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

Interest Rate Risk

Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. DMAid's investment policy does not restrict investment maturities other than commercial paper, which can only be purchased with a 270-day maturity. At September 30, 2021, DMAid does not have investments with credit risk.

Credit Risk

State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations. DMAid has no investment policy that would further limit its investment choices. At September 30, 2020, DMAid does not have investments with custodial credit risk.

September 30, 2021

Note 4 - Capital Assets

Capital asset activity of DMAid's governmental activities was as follows:

Governmental Activities

| | Balance October 1, 2020 | Additions | Disposals and Adjustments | Balance September 30, 2021 |
|-----------------------------------|-------------------------------|---------------------|------------------------------|----------------------------------|
| Capital assets being depreciated: | | | | |
| Furniture and equipment | \$ 1,260,970 | \$ 19,287 | \$ (334,747) | \$ 945,510 |
| Vehicles | 174,855 | - | (3,122) | 171,733 |
| 911 system | 9,573,592 | - | (5,348) | 9,568,244 |
| Subtotal | 11,009,417 | 19,287 | (343,217) | 10,685,487 |
| Accumulated depreciation: | | | | |
| Furniture and equipment | 891,793 | 78,375 | (333,984) | 636,184 |
| Vehicles | 173,290 | - | (3,122) | 170,168 |
| 911 system | 5,439,792 | 823,352 | (5,348) | 6,257,796 |
| Subtotal | 6,504,875 | 901,727 | (342,454) | 7,064,148 |
| Net capital assets | <u>\$ 4,504,542</u> | <u>\$ (882,440)</u> | <u>\$ (763)</u> | <u>\$ 3,621,339</u> |

Depreciation expense was charged to programs of the primary government as follows:

| | |
|-------------------------------|-------------------|
| Governmental activities: | |
| 911 system | \$ 823,352 |
| Other programs | 78,375 |
| Total governmental activities | <u>\$ 901,727</u> |

Note 5 - Assets Held in Trust

DMAid holds cash and other assets seized as evidence. At September 30, 2021, the cash balance recorded in the financial statements was \$186,111. In addition, DMAid holds other noncash assets related to pending cases. The value of the noncash assets has not been recorded. Upon resolution of the cases, the assets either are returned to the owners, are destroyed, or become the property of DMAid.

Note 6 - Long-term Debt

DMAid issued term notes to provide for the construction of the 911 system. 911 fees will be used to pay off the debt. Long-term debt activity for the year ended September 30, 2021 can be summarized as follows:

| | Interest Rate Ranges | Beginning Balance | Reductions | Ending Balance | Due within One Year |
|---|-------------------------|----------------------|--------------|----------------|------------------------|
| Note payable - Flagstar promissory note - \$3,250,000 - Maturing through 2021 | 4.04% | \$ 392,837 | \$ (392,837) | \$ - | \$ - |

Note 7 - Related Party Transactions

The directors and officers of Downriver Community Conference (DCC), a related organization, are also directors and officers of DMAid.

September 30, 2021

Note 7 - Related Party Transactions (Continued)

DCC performs administrative and accounting services for DMAid. During the year ended September 30, 2021, there were transactions related to the central cost allocation plan and expenditure reimbursements between DCC and Downriver Mutual Aid totaling \$29,797, which were recorded as expenditures on the financial statements.

During the year ended September 30, 2021, DCC had cash shortfalls that were covered by the DRANO Fund, which are reflected as due from Downriver Community Conference on the financial statements.

In addition, DMAid reimburses member communities for various expenditures, distributes forfeited funds from adjudicated enforcement activity seizures, and purchases equipment on behalf of member communities. These amounts are outlined below:

| | |
|--------------------------------|--------------------------|
| Related party: | |
| City of Allen Park, Michigan | \$ 24,027 |
| Brownstown Township | 24,387 |
| City of Romulus, Michigan | 21,890 |
| City of Dearborn, Michigan | 24,648 |
| City of Ecorse, Michigan | 495 |
| City of Flat Rock, Michigan | 968 |
| City of Grosse Ile, Michigan | 7,045 |
| Huron Township | 4,050 |
| City of Lincoln Park, Michigan | 4,590 |
| City of River Rouge, Michigan | 270 |
| City of Riverview, Michigan | 1,080 |
| City of Rockwood, Michigan | 3,128 |
| City of Southgate, Michigan | 4,343 |
| City of Taylor, Michigan | 15,094 |
| City of Trenton, Michigan | 7,000 |
| City of Woodhaven, Michigan | 22,429 |
| City of Wyandotte, Michigan | <u>5,695</u> |
| Total related party | 171,139 |
| Non-related-party amounts | <u>231,297</u> |
| Total | <u><u>\$ 402,436</u></u> |

Required Supplemental Information

Downriver Mutual Aid

Required Supplemental Information
Budgetary Comparison Schedule - Major Special Revenue Funds
911

Year Ended September 30, 2021

| | Original Budget | Amended Budget | Actual | Variance with Amended Budget |
|---|---------------------|---------------------|---------------------|------------------------------|
| Revenue | | | | |
| Fines and forfeitures | \$ 16,000 | \$ 3,567 | \$ - | \$ (3,567) |
| Reimbursements | - | - | 10,221 | 10,221 |
| 911 user charges: | | | | |
| Cell phone - Wayne County | 570,000 | 634,292 | 491,292 | (143,000) |
| Land line | 1,265,000 | 1,259,996 | 966,972 | (293,024) |
| Other revenue | 35,000 | 15,751 | 9,233 | (6,518) |
| Total revenue | 1,886,000 | 1,913,606 | 1,477,718 | (435,888) |
| Expenditures | | | | |
| Current services: | | | | |
| Public safety: | | | | |
| Salaries | 90,394 | 101,556 | 102,881 | (1,325) |
| Fringe benefits | 13,095 | 13,202 | 12,448 | 754 |
| Office supplies | 500 | 639 | 19 | 620 |
| Building rent | 34,205 | 42,983 | 10,286 | 32,697 |
| Travel | 3,000 | 3,000 | 6 | 2,994 |
| Other | 916,723 | 922,443 | 906,204 | 16,239 |
| Capital outlay | 3,500 | 3,500 | 906 | 2,594 |
| Debt service | 357,888 | 399,842 | 399,842 | - |
| Total expenditures | 1,419,305 | 1,487,165 | 1,432,592 | 54,573 |
| Net Change in Fund Balance | 466,695 | 426,441 | 45,126 | (381,315) |
| Fund Balance - Beginning of year | 2,393,362 | 2,393,362 | 2,393,362 | - |
| Fund Balance - End of year | <u>\$ 2,860,057</u> | <u>\$ 2,819,803</u> | <u>\$ 2,438,488</u> | <u>\$ (381,315)</u> |

Downriver Mutual Aid

Required Supplemental Information

Budgetary Comparison Schedule - Major Special Revenue Funds (Continued)

Fire

Year Ended September 30, 2021

| | Original Budget | Amended Budget | Actual | Variance with Amended Budget |
|---|-------------------|-------------------|-------------------|------------------------------|
| Revenue | | | | |
| Membership assessments | \$ 219,871 | \$ 219,871 | \$ 219,871 | \$ - |
| Reimbursements | - | - | 14,178 | 14,178 |
| Other revenue | - | 30,000 | 15,410 | (14,590) |
| Total revenue | 219,871 | 249,871 | 249,459 | (412) |
| Expenditures | | | | |
| Current services: | | | | |
| Public safety: | | | | |
| Salaries | 21,635 | 22,207 | 22,197 | 10 |
| Fringe benefits | 9,443 | 9,500 | 3,379 | 6,121 |
| Office supplies | 15,500 | 16,120 | 10,945 | 5,175 |
| Building rent | 9,297 | 18,540 | 5,848 | 12,692 |
| Other | 86,801 | 108,700 | 87,682 | 21,018 |
| Capital outlay | 8,700 | 21,069 | 33,110 | (12,041) |
| Total expenditures | 151,376 | 196,136 | 163,161 | 32,975 |
| Net Change in Fund Balance | 68,495 | 53,735 | 86,298 | 32,563 |
| Fund Balance - Beginning of year | 323,052 | 323,052 | 323,052 | - |
| Fund Balance - End of year | <u>\$ 391,547</u> | <u>\$ 376,787</u> | <u>\$ 409,350</u> | <u>\$ 32,563</u> |

Downriver Mutual Aid

Required Supplemental Information

Budgetary Comparison Schedule - Major Special Revenue Funds (Continued)

Highway Safety

Year Ended September 30, 2021

| | Original Budget | Amended Budget | Actual | Variance with Amended Budget |
|---|---------------------------|-------------------------|---------------------------|------------------------------|
| Revenue - Federal grants | \$ 163,087 | \$ 200,895 | \$ 147,424 | \$ (53,471) |
| Expenditures | | | | |
| Current services: | | | | |
| Public safety: | | | | |
| Salaries | 2,334 | 1,595 | 1,576 | 19 |
| Fringe benefits | 258 | 705 | 721 | (16) |
| Other miscellaneous | 160,495 | 70,605 | 131,028 | (60,423) |
| Total expenditures | 163,087 | 72,905 | 133,325 | (60,420) |
| Net Change in Fund Balance | - | 127,990 | 14,099 | (113,891) |
| Fund Balance (Deficit) - Beginning of year | (75,867) | (75,867) | (75,867) | - |
| Fund Balance (Deficit) - End of year | <u><u>\$ (75,867)</u></u> | <u><u>\$ 52,123</u></u> | <u><u>\$ (61,768)</u></u> | <u><u>\$ (113,891)</u></u> |

Downriver Mutual Aid

Required Supplemental Information
Budgetary Comparison Schedule - Special Revenue Funds
DRANO Group

Year Ended September 30, 2021

| | Original Budget | Amended Budget | Actual | Variance with Amended Budget |
|---|--------------------------|--------------------------|--------------------------|------------------------------|
| Revenue | | | | |
| Membership assessments - Property taxes | \$ 107,820 | \$ 107,820 | \$ 107,820 | \$ - |
| Reimbursements | - | 139 | - | (139) |
| Other revenue | 1,500 | 773 | 909 | 136 |
| Total revenue | 109,320 | 108,732 | 108,729 | (3) |
| Expenditures | | | | |
| Salaries | 19,293 | 381 | 447 | (66) |
| Fringes | 4,377 | 53 | 55 | (2) |
| Office supplies | 11 | 3 | - | 3 |
| Building rent | 111 | 4 | - | 4 |
| Travel | 1 | - | - | - |
| Other | 422,215 | 399,947 | 7,399 | 392,548 |
| Total expenditures | 446,008 | 400,388 | 7,901 | 392,487 |
| Net Change in Fund Balance | (336,688) | (291,656) | 100,828 | 392,484 |
| Fund Balance - Beginning of year | 654,776 | 654,776 | 654,776 | - |
| Fund Balance - End of year | <u><u>\$ 318,088</u></u> | <u><u>\$ 363,120</u></u> | <u><u>\$ 755,604</u></u> | <u><u>\$ 392,484</u></u> |

September 30, 2021***Budgetary Information***

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for special revenue funds. All annual appropriations lapse at fiscal year end; encumbrances are not included as expenditures. The amounts of expenditures outstanding at September 30, 2021 have not been calculated.

The budget document presents information by fund, function, department, and line items. The legal level of budgetary control adopted by the governing body is the department level.

Excess of Expenditures Over Appropriations in Budgeted Funds

The 911 Fund, Fire Fund, Highway Safety Fund, and DRANO Group Fund all had expenditures greater than budgeted:

| | Budget | Actual | Variance |
|-----------------------|------------|------------|------------|
| 911 - Salaries | \$ 101,556 | \$ 102,881 | \$ (1,325) |
| Fire - Capital outlay | 21,069 | 33,110 | (12,041) |
| Highway Safety: | | | |
| Fringes | 705 | 721 | (16) |
| Other | 70,605 | 131,028 | (60,423) |
| DRANO Group: | | | |
| Salaries | 381 | 447 | (66) |
| Professional services | 53 | 55 | (2) |

Other Supplemental Information

Downriver Mutual Aid

Other Supplemental Information Combining Balance Sheet Nonmajor Governmental Funds

September 30, 2021

| | Special Revenue Funds | | | |
|--|-----------------------|-------------------|--------------------------------|-------------------|
| | Drug Group | Police | Michigan State Police/Chief | Total |
| Assets - Cash and cash equivalents | \$ 242,958 | \$ 115,928 | \$ 14,999 | \$ 373,885 |
| Liabilities - Accrued liabilities and other | \$ 12,621 | \$ 11,139 | \$ - | \$ 23,760 |
| Fund Balances | | | | |
| Restricted: | | | | |
| Police | - | 104,789 | - | 104,789 |
| Grants | 230,337 | - | 14,999 | 245,336 |
| Total fund balances | 230,337 | 104,789 | 14,999 | 350,125 |
| Total liabilities and fund balances | \$ 242,958 | \$ 115,928 | \$ 14,999 | \$ 373,885 |

Downriver Mutual Aid

Other Supplemental Information
Combining Statement of Revenue, Expenditures, and Changes in Fund
Balances
Nonmajor Governmental Funds

Year Ended September 30, 2021

| | Special Revenue Funds | | | |
|---|-----------------------|-------------------|--------------------------------|-------------------|
| | Drug Group | Police | Michigan State Police/Chief | Total |
| Revenue | | | | |
| Membership assessments | \$ - | \$ 75,573 | \$ - | \$ 75,573 |
| Other revenue | 544 | 3,200 | 17 | 3,761 |
| Total revenue | 544 | 78,773 | 17 | 79,334 |
| Expenditures | | | | |
| Current services: | | | | |
| Salaries | - | 4,283 | - | 4,283 |
| Fringe benefits | - | 1,103 | - | 1,103 |
| Professional services | - | 5,486 | - | 5,486 |
| Office supplies | - | 6 | - | 6 |
| Communication costs | - | 3,126 | - | 3,126 |
| Maintenance | - | 48 | - | 48 |
| Building rent | - | 65 | - | 65 |
| Training | - | 10,816 | - | 10,816 |
| Insurance | - | 2,185 | - | 2,185 |
| Miscellaneous | - | 13,846 | 205 | 14,051 |
| Capital outlay | - | 1,264 | - | 1,264 |
| Total expenditures | - | 42,228 | 205 | 42,433 |
| Net Change in Fund Balances | 544 | 36,545 | (188) | 36,901 |
| Fund Balances - Beginning of year, as restated | 229,793 | 68,244 | 15,187 | 313,224 |
| Fund Balances - End of year | \$ 230,337 | \$ 104,789 | \$ 14,999 | \$ 350,125 |