Downriver Community Conference/Downriver Mutual Aid **NEW BUSINESS ITEM**

Joint Executive-Finance Minutes

March 27, 2023

Present:
Supervisor David Glaab, Huron Twp. (Board Chair)
Mayor Lamar Tidwell, Ecorse
Mayor Dan Guzzi, Rockwood
Mayor Andy Swift, Riverview
Mayor Rob DeSana

Others Present:
Jim Perry, DCC
Lisa Wayne, DCC
Cari Johnson, DCC
Maria Mancos, DCC
Kurt Kobiljak, Legal Counsel
Kristin Hunt, Plante Moran
Nikki Acho, Plante Moran
Jake Talerek, Plante Moran

Board Chair, Supervisor David Glaab, opened the virtual meeting at 1:00pm with welcome and introductions.

FY 2021/2022 Audit Presentation: Kristin Hunt, Partner with Plante Moran; Nikki Acho, Project Manager of the audit team, and Jake Talerek reported.

Kristin and Nikki walked the committee through the DCC audit highlights. The audit received an "unmodified opinion;" the highest possible audit opinion. The General Fund had a $3,621 net decrease in fund balance, bringing the fund balance to $10,735; adding that $6,986 of the fund balance is assigned for use in 2022/23. The Workforce Development Fund and Transportation Fund had fund deficits at year-end, due to GASB 33 timing difference. The Building Fund had a decrease in net position of $121,870 – net position is now at $306,144, with an unrestricted net position of $52,303. The expenses for the building fund include depreciation of $38,321. Nikki gave an overview of the Central/General Fund balance from 2018-2022, noting to exercise extra caution this next year on this account as it is the only discretionary funds available – now at $10,735. She gave an overview of the graph reflecting Building & Grounds Fund - Net Position for years 2013-2022. Jake gave an overview of trends in grant revenue from 2014-2022. DCC had $6.8 million in Federal expenditures in 2021/2022 which are reflected on the SEFA: $3.5 million is passed through SEMCA, $2.5 million is passed through DESC; and $0.8 million is from other sources (EPA Brownfield; Weatherization).

The federal compliance audit had no findings in the current year. All resulted in an unmodified opinion for all programs, which is the highest possible audit opinion. They thanked Maria Mancos and her team for all their cooperation and support.

Nikki Acho gave an overview of the board letter, pointing out the new Accounting Standard GASB 87. There were no significant concerns noted and nothing identified in any journal entries.

Nikki Acho and Jake Talerek then reviewed the DMA audit highlights. This audit also resulted in an "unmodified opinion;" the highest possible audit opinion. All funds ended the year with a positive fund balance, except for Highway Safety had a deficit of ($50,959), which was due to a GASB 33 timing difference. A federal program audit was not required. There was a financial statement finding related to journal entries that were required during the audit, related to closing out the old DRANO funds and consolidating the other DMA program funds.

Kristin thanked the staff for their support with working with them during the audit and said that staff does a good job of handling all the funding that DCC receives – many programs to work with, recognizing some financial challenges. She thanked all the program teams who assisted. Jim Perry thanked Kristin and her staff for their support.

Audit (continued):

DMA & DCC Audit Approval: Motion by Mayor Swift, supported by Mayor Guzzi, to accept the DMA & DCC audits and audit/management letters as presented. The motion carried.

(NOTE: The DMA and DCC audits will be forwarded to the State by the 3-31-2023 deadline and will be forwarded to the full Board for additional presentation at the May 11th board meeting.)

Mayor Swift thanked Plante Moran for their hard work on the audit.

It was noted that Beth Bialy, Senior Partner, will be retiring from Plante Moran in June.

The meeting (held virtually) was adjourned at 1:19pm.

Downriver Community Conference

Financial Report
with Supplemental Information
September 30, 2022

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Independent Auditor's Report

To the Board of Directors
Downriver Community Conference

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Downriver Community Conference (the "DCC") as of and for the year ended September 30, 2022 and the related notes to the financial statements, which collectively comprise the DCC's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying 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 the DCC as of September 30, 2022 and the respective changes in its financial position and where applicable, cash flows, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the DCC and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As described in Note 1 to the financial statements, the Conference adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, which gives guidance on the identification and report of lease activities. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the DCC's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 DCC's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the DCC's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplemental Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplemental information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

To the Board of Directors
Downriver Community Conference

Supplemental Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the DCC'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. 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 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 16, 2023 on our consideration of the DCC's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the DCC's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the DCC's internal control over financial reporting and compliance.

March 16, 2023

As management of Downriver Community Conference (DCC), we offer readers this narrative overview and analysis of the financial activities for the year ended September 30, 2022.

Financial Highlights

- DCC obtained funding for the Summer Youth Program in which the Detroit Wayne Integrated Health Network (DWIHN) contracted with DCC to provide a summer employment program for youth ages 14-24 who reside in Out Wayne County who are at risk. The program served 117 youth with subsidized employment (both nonprofit and for-profit worksites) during 2020. In addition to the work experience and case management components, the youth received a variety of mental health training sessions provided by DWIHN. The program operated from May through September.
- DWIHN also contracted with DCC to provide mental health first aid and question, persuade, refer - QPR (suicide prevention) classes to residents and workers in Out Wayne County, with an emphasis on first responders. DWIHN specified the curriculum, and DCC provided outreach, instruction (through DWIHN-approved instructions), scheduling and logistical support, and record keeping and reporting for the program, which operated from April through September.
- DCC successfully continues its Employment Services Department in the City of Detroit, Michigan. Awarded by Detroit Employment Solutions Corp. (DESC), DCC serves Detroit residents with Wagner-Peyser Employment Services and Trade Adjustment Assistance (TAA). Funding was also received for Dislocated Worker Services/ Basic Career Services (DLW) and services delivered for Trade Case Management (TCM) and Reemployment Services and Eligibility Assessment (RESEA).
- In January 2020, DESC also partnered with DCC to provide workforce development activities on the East Side of Detroit, providing WIOA Services at one location of the Career Centers delivering WIOA Adult and Dislocated Worker Services and funded as such.
- DCC also continues its long, successful relationship with SEMCA in the delivery of workforce development programs. The following programs were provided: Wagner-Peyser Employment Services; Trade Adjustment Assistance; Trade Case Management; Reemployment Services Eligibility Assessment; Workforce Innovation and Opportunity Act (WIOA) Adult, Dislocated Worker and Youth; and Partnership Accountability Training Hope (PATH). Initiatives under the SEMCA umbrella for the year included Jobs for Michigan Graduates (JMG) for youth and Job Search Assistance (JSA) for welfare recipients referred to the PATH program. JMG is designed to recover dropouts and to provide an array of counseling, employability and technical skills development, job development, and job placement services that result in a quality job leading to a career after graduation and/or enrollment in postsecondary education/training. No additional funds were attached to this program (JMG). DCC was awarded a contract by SEMCA for the Community Ventures Program. DCC procures and processes supportive services as it relates to SEMCA's Business Resource Network (BRN). SEMCA added several special initiative programs, including Dislocated Worker Grant for Trade and Economic Transition (DWG-TET), Laptops for Learning, Crossing the digital divide, MI Reconnect, NEG C19, One Workforce Grant, and OpNext. These added programs provide additional resources and opportunities for our job seekers, but we are not awarded additional funds.
- During the COVID-19 pandemic, both DESC and SEMCA engaged a team of our workforce development staff to help the Unemployment Insurance Assistance (UIA). These staff received specialized training to assist in several areas related to unemployment insurance (UI). Our staff helped over 150,000 individuals with UI claims/resources. The UIA/Michigan Works (MW) partnership was created in April 2020 to help the thousands of Michiganders out of work.
- The Economic Development Department works with the Brownfield Revolving Loan Fund (RLF) cleanup grant, which is used for major projects in the downriver region. The program income derived from the loan repayments is also used for such projects. Funding and grants are being researched for the future.

- DCC continues its partnership with Wayne Metro Community Action Agency (WMCAA) providing home weatherization service under WMCAA's contract with the State for DOE and Low Income Home Energy Assistance Program (LIHEAP) funds.
- The Transportation Department continues to operate SMART programs, such as 5310 (formerly New Freedom), and specialized services. These services are for seniors and/or individuals with a disability and focus on nonemergency medical appointments. In addition, through our fee for service program, we assist veterans in need of transportation. Workforce programs can provide eligible customers with transportation services for their job search, training, and employment needs. In addition, we provide a driver to the City of Lincoln Park, Michigan to provide Lincoln Park's Seniors with needed transportation services. During the COVID-19 pandemic, the Transportation Department limited its services. We have equipped our vehicle with barriers, PPE, and sanitizing supplies in preparation for the full return of services.

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 DCC as a whole and present a longer-term view of DCC'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 member communities and granting agencies have funded the full cost of providing services.

The fund financial statements present a short-term view; they tell the reader how the members' assessment and grant moneys were spent during the year and how much is available for future spending. Fund financial statements also report DCC's operations in more detail than the government-wide financial statements.

DCC's Net Position

The following table shows, in condensed format, the net position as of September 30, 2022 and 2021:

	Governmental Activities	
	2022	2021
Assets		
Current and other assets	$ 7,599,795	$ 6,924,926
Capital assets	540,835	603,250
Total assets	8,140,630	7,528,176
Liabilities	1,911,419	1,128,047
Deferred Inflows of Resources	7,603	-
Net Position		
Net investment in capital assets	540,835	603,250
Restricted	5,957,998	5,621,624
Unrestricted	(277,225)	175,255
Total net position	**$ 6,221,608**	**$ 6,400,129**

DCC's combined net position for governmental activities totaled $6,221,608 for fiscal year 2022. Net position is further segregated between restricted and unrestricted net position. The restricted net position, restricted for a specific purpose/use and invested in capital assets, totals $540,835. Unrestricted net position, the part of net position that can be used to finance day-to-day operations, totals $68,326.

DCC's Changes in Net Position

	Governmental Activities	
	2022	2021
Revenue		
Program revenue:		
Charges for services	$ 295,884	$ 297,883
Operating grants and contributions	8,161,608	7,645,305
General revenue	68,775	42,100
Total revenue	8,526,267	7,985,288
Expenses		
General	280,912	293,036
Workforce development	6,648,253	6,366,349
Economic development	422,091	488,193
Weatherization	418,369	536,491
Transportation	96,527	43,706
Mental health first aid	141,712	120,142
Summer youth program	480,000	500,180
Building and grounds	216,924	86,566
Total program expenses	8,704,788	8,434,663
Change in Net Position	**$ (178,521)**	**$ (449,375)**

Governmental Activities

Governmental activities are those activities (such as workforce development or economic development programs) provided to the constituents of the downriver area. The programs are supported by federal, state, and local grants, along with membership assessments paid by the local downriver communities.

The cost of providing services for governmental activities was $8.7 million for the fiscal year ended September 30, 2022.

Downriver Community Conference Funds

Our analysis of DCC's major funds begins on page 9, following the government-wide financial statements. The fund financial statements provide detailed information about the most significant funds, not DCC as a whole. The DCC board creates funds to help manage money for specific purposes and to show accountability for certain activities. DCC's major funds for 2022 included the General Fund, Workforce Development Fund, Economic Development Fund, and Summer Youth Program Fund.

The General Fund pays for most of DCC's governmental services. The most significant are payroll and contracted services, which incurred expenses of approximately $132,000 in 2022 and $217,000 in 2021.

General Fund Budgetary Highlights

Over the course of the year, DCC amended the budget to take into account events during the year. DCC departments overall were over budget, resulting in total expenditures in the General Fund to be $12,347 over budget, while total revenue in the General Fund was $931 under budget. The General Fund's fund balance decreased from approximately $14,400 a year ago to approximately $11,000 at September 30, 2022.

Capital Assets

At the end of 2022, DCC had approximately $541,000 invested in a broad range of capital assets, including buildings, furniture, and equipment. These assets are necessary to carry out the day-to-day operations of DCC. See Note 4 for details.

Contacting Downriver Community Conference's Management

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

Downriver Community Conference

Statement of Net Position

September 30, 2022

	Primary Government Governmental Activities
Assets	
Cash and cash equivalents (Note 3)	$ 2,953,964
Due from other governments	4,623,214
Prepaid expenses and other assets	14,890
Lease receivable	7,727
Capital assets - Net (Note 4)	540,835
Total assets	8,140,630
Liabilities	
Accounts payable	186,750
Security Deposits	2,337
Accrued liabilities and other	442,747
Short term line of credit (Note 8)	350,000
Unearned revenue	225,781
Due to Downriver Mutual Aid (Note 6)	703,804
Total liabilities	1,911,419
Deferred Inflows of Resources - Leases (Note 9)	7,603
Net Position	
Net investment in capital assets	540,835
Restricted for grant expenditures	5,957,998
Unrestricted	(277,225)
Total net position	**$ 6,221,608**

See notes to financial statements.

Statement of Activities

Year Ended September 30, 2022

		Program Revenue		Net (Expense) Revenue and Changes in Net Position
				Primary Government
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Functions/Programs				
Primary government -				
Governmental activities:				
General	$ 280,912	$ 201,557	$ 56,016	$ (23,339)
Workforce development	6,648,253	-	6,567,822	(80,431)
Economic development	422,091	-	373,021	(49,070)
Weatherization	418,369	-	418,369	-
Transportation	96,527	-	98,295	1,768
Mental health first aid	141,712	-	134,515	(7,197)
Summer youth program	480,000	-	513,570	33,570
Building and equipment	216,924	94,327	-	(122,597)
Total primary government	**$ 8,704,788**	**$ 295,884**	**$ 8,161,608**	(247,296)
	General revenue:			
	Investment income			727
	Other miscellaneous income			68,048
	Total general revenue			68,775
	Change in Net Position			(178,521)
	Net Position - Beginning of year			6,400,129
	Net Position - End of year			**$ 6,221,608**

See notes to financial statements.

Governmental Funds
Balance Sheet

September 30, 2022

	General Fund	Workforce Development Fund	Economic Development Fund	Nonmajor Funds	Total
Assets					
Cash and cash equivalents (Note 3)	$ 62,245	$ 4,812	$ 2,793,322	$ 1,814	$ 2,862,193
Due from other governments	9,737	906,614	3,054,254	652,609	4,623,214
Prepaid expenses and other assets	3,749	11,110	-	-	14,859
Total assets	**$ 75,731**	**$ 922,536**	**$ 5,847,576**	**$ 654,423**	**$ 7,500,266**
Liabilities					
Accounts payable	$ 27,160	$ 33,763	$ 35,386	$ 78,487	$ 174,796
Accrued liabilities and other	25,065	283,321	6,183	102,846	417,415
Unearned revenue	3,034	13,998	208,749	-	225,781
Due to Downriver Mutual Aid (Note 6)	-	586,997	-	116,807	703,804
Deferred Inflows of Resources - Unavailable revenue	9,737	170,879	2,997,919	85,765	3,264,300
Total liabilities and deferred inflows of resources	64,996	1,088,958	3,248,237	383,905	4,786,096
Fund Balances (Deficit)					
Nonspendable - Prepaid expenses	3,749	11,110	-	-	14,859
Restricted - Grants	-	-	2,599,339	338,020	2,937,359
Assigned - Subsequent year's budget	6,986	-	-	-	6,986
Unassigned	-	(177,532)	-	(67,502)	(245,034)
Total fund balances (deficit)	10,735	(166,422)	2,599,339	270,518	2,714,170
Total liabilities, deferred inflows of resources, and fund balances (deficit)	**$ 75,731**	**$ 922,536**	**$ 5,847,576**	**$ 654,423**	**$ 7,500,266**

See notes to financial statements.

Governmental Funds
Reconciliation of the Balance Sheet to the Statement of Net Position

	September 30, 2022
Fund Balances Reported in Governmental Funds	$ 2,714,170
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	286,994
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	3,264,300
Short term line of credit is not due and payable in the current period and is not reported in the funds	(350,000)
Internal service funds are included as part of governmental activities	306,144
Net Position of Governmental Activities	**$ 6,221,608**

See notes to financial statements.

Downriver Community Conference

Governmental Funds
Statement of Revenue, Expenditures, and Changes in Fund Balances (Deficit)

Year Ended September 30, 2022

	General Fund	Workforce Development Fund	Economic Development Fund	Nonmajor Funds	Total
Revenue					
Intergovernmental:					
Federal grants	$ -	$ 5,953,460	$ 962,053	$ 439,927	$ 7,355,440
State and local grants	55,400	659,722	46,251	667,658	1,429,031
Fines and forfeitures	1,330	-	-	-	1,330
Membership Assessments	196,784	-	-	-	196,784
Other revenue	952	150	33,772	-	34,874
Total revenue	254,466	6,613,332	1,042,076	1,107,585	9,017,459
Expenditures					
Current services:					
Wages	56,921	4,120,615	38,154	543,468	4,759,158
Fringe benefits	18,307	1,335,970	5,745	122,005	1,482,027
Contracted Services	56,484	389,480	293,369	241,858	981,191
Building rent and maintenance	21,603	394,680	3,231	26,266	445,780
Professional fees	68,831	95,947	46,675	2,197	213,650
Other	35,941	292,609	32,149	201,150	561,849
Total expenditures	258,087	6,629,301	419,323	1,136,944	8,443,655
Excess of Revenue Over (Under) Expenditures	(3,621)	(15,969)	622,753	(29,359)	573,804
Other Financing Sources (Uses) - Proceeds from draws on LOC	-	-	-	350,000	350,000
Net Change in Fund Balances	(3,621)	(15,969)	622,753	320,641	923,804
Fund Balances (Deficit) - Beginning of year	14,356	(150,453)	1,976,586	(50,123)	1,790,366
Fund Balances (Deficit) - End of year	**$ 10,735**	**$ (166,422)**	**$ 2,599,339**	**$ 270,518**	**$ 2,714,170**

See notes to financial statements.

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

Year Ended September 30, 2022

Net Change in Fund Balances Reported in Governmental Funds	$	923,804
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		43,986
Depreciation expense		(88,195)
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		(586,246)
Issuing debt provides current financial resources to governmental funds, but increases long-term liabilities in the statement of net position		(350,000)
Internal service funds are included as part of governmental activities		(121,870)
Change in Net Position of Governmental Activities	**$**	**(178,521)**

See notes to financial statements.

Proprietary Fund
Statement of Net Position

September 30, 2022

	Building and Equipment
Assets	
Current assets:	
Cash and cash equivalents (Note 3)	$ 91,771
Prepaid expenses and other assets	31
Lease receivable (Note 9)	7,727
Total current assets	99,529
Noncurrent assets - Capital assets being depreciated - Net (Note 4)	253,841
Total assets	353,370
Liabilities	
Current liabilities:	
Accounts payable	11,954
Security Deposits	2,337
Accrued liabilities and other	25,332
Total liabilities	39,623
Deferred Inflows of Resources (Note 9)	7,603
Net Position	
Net investment in capital assets	253,841
Unrestricted	52,303
Total net position	**$ 306,144**

See notes to financial statements.

Proprietary Fund
Statement of Revenue, Expenses, and Changes in Net Position

Year Ended September 30, 2022

	Building and Equipment
Operating Revenue - Rent and interest on lease payments	$ 441,150
Operating Expenses	
Wages	199,816
Fringe benefits	64,639
Professional fees	79,881
Maintenance and repairs	80,785
Other	100,305
Depreciation	38,321
Total operating expenses	563,747
Operating Loss	(122,597)
Nonoperating Revenue - Investment income	727
Change in Net Position	(121,870)
Net Position - Beginning of year	428,014
Net Position - End of year	**$ 306,144**

See notes to financial statements.

Proprietary Fund
Statement of Cash Flows

Year Ended September 30, 2022

	Building and Equipment
Cash Flows from Operating Activities	
Receipts from customers	$ 440,902
Payments to suppliers	(256,335)
Payments to employees and fringes	(243,252)
Net cash and cash equivalents provided by operating activities	(58,685)
Cash Flows Used in Financing Activities	(20,115)
Cash Flows Provided by Investing Activities - Interest income received	851
Net decrease in Cash and Cash Equivalents	(77,949)
Cash and Cash Equivalents - Beginning of year	169,720
Cash and Cash Equivalents - End of year	**$ 91,771**
Reconciliation of Operating Income to Net Cash from Operating Activities	
Operating loss	$ (122,597)
Adjustments to reconcile operating income to net cash from operating activities:	
Depreciation	38,321
Changes in assets and liabilities:	
Prepaid and other assets	1,750
Accrued and other liabilities	21,203
Due to others	2,886
Change in lease activities	(124)
Net cash and cash equivalents provided by operating activities	**$ (58,561)**

See notes to financial statements.

Note 1 - Significant Accounting Policies

Reporting Entity

Downriver Community Conference (DCC) is organized as an interlocal public agency formed under Public Act 7 of 1967 and is composed of 20 communities located in the southern Wayne County area of metropolitan Detroit, Michigan. DCC is funded mainly by assessments charged to member communities and grants through various state and federal agencies. Revenue is used to fund benefits and programs for the member communities and for additional areas assigned by grantors. DCC's financial statements are prepared using governmental accounting principles since its ownership consists solely of local units of government. The accounting policies of DCC conform to accounting principles generally accepted in the United States of America, as applicable to governmental units.

DCC has excluded Downriver Mutual Aid from this report since DCC does not exercise substantial oversight responsibility. Downriver Mutual Aid's financial statements will be issued under separate cover.

Accounting and Reporting Principles

DCC 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 DCC:

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. The government-wide financial statements are presented on the economic resources measurement focus and the full accrual basis of accounting. 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.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds, if any, 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 DCC 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; conversely, employee benefit costs that will be funded in the future (such as sick and vacation pay) are not counted until they come due for payment. In addition, claims and judgments are recorded only when payment is due.

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, DCC considers amounts collected within 60 days of year end to be available for recognition. Certain federal grant reimbursements will be collected after the period of availability; receivables have been recorded for these, along with a deferred inflow.

Proprietary funds use the economic resources measurement focus and the full 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.

Fund Accounting

DCC accounts for its various activities in several different funds in order to demonstrate accountability for how it spends certain resources; separate funds allow DCC 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. Governmental funds can include the General Fund and special revenue funds. DCC reports the following funds as major governmental funds:

- The General Fund is the primary operating fund because it accounts for all financial resources used to provide government services other than those specifically assigned to another fund.
- The Workforce Development special revenue fund accounts for the revenue and expenditures of federal and state employment and training grant programs. These programs include the PATH program, Workforce Innovation and Opportunity Act programs, Employment Service programs, and other smaller miscellaneous training grants.
- The Economic Development special revenue fund accounts for the revenue and expenditures of federal and state economic development grant programs. These programs include specific economic development programs associated with local downriver companies. In addition, the Economic Development Fund accounts for the activities of the Downriver Area Brownfield Consortium.

Internal Service Fund - Building and Equipment Fund

The Building and Equipment internal service fund accounts for building and equipment purchases and maintenance that get charged to both DCC grant programs, as well as outside tenants.

Proprietary funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of our proprietary fund relates to rental revenue and maintenance fees. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Interfund Activity

During the course of operations, DCC 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 (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Note 1 - Significant Accounting Policies (Continued)

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.

Specific Balances and Transactions

Cash and Investments

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/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 buildings, improvements, and equipment, are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by DCC as assets with an initial individual cost of more than $5,000 for the Building and Equipment Fund, $500 for the governmental funds, and $200 for items purchased with grant funds from the Southeast Michigan Community Alliance with 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.

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

Capital Asset Class	Depreciable Life - Years
Buildings and building improvements	5-20
Furniture and equipment	3-12

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. DCC did not report any items that qualify for reporting in this category.

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. Unavailable revenue qualifies for reporting in this category and is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The Building and Equipment fund reports deferred inflows for leases.

Note 1 - Significant Accounting Policies (Continued)

Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) 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, a flow assumption must be made about the order in which the resources are considered to be applied. It is DCC's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance Flow Assumptions

DCC 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 DCC'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.

Fund Equity

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

- Nonspendable: Amounts that are not in spendable form or are legally or contractually required to be maintained intact
- Restricted: Amounts that are legally restricted by outside parties, constitutional provisions, or enabling legislation for use for a specific purpose
- Committed: Amounts that have been formally set aside by the board for use for specific purposes. Commitments are made and can be rescinded only via resolution of the board of directors.
- Assigned: Intent to spend resources on specific purposes expressed by the board of directors
- Unassigned: Amounts that do not fall into any other category above. This is the residual classification for amounts in the General Fund and represents fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes in the General Fund. In other governmental funds, only negative unassigned amounts are reported, if any, and represent expenditures incurred for specific purposes exceeding the amounts previously restricted, committed, or assigned to those purposes.

Federal Income Taxes

DCC is a tax-exempt organization under Internal Revenue Code Section 501(c)(3). Accordingly, no provision for federal income tax has been made in the accompanying financial statements.

Concentration of Risk

DCC has several government contracts that represent 97 percent of total revenue for the year ended September 30, 2022 and 45 percent of the accounts receivable balance at September 30, 2022.

Note 1 - Significant Accounting Policies (Continued)

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.

Leases

DCC is a lessor for noncancelable leases of office space. DCC recognizes a lease receivable and a deferred inflow of resources in the government-wide and fund financial statements.

At the commencement of a lease, DCC initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how DCC determines the discount rate it uses to discount the expected lease receipts to present value, lease term, and lease receipts.

- DCC uses the actual rate charged to lessees as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

DCC monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Upcoming Accounting Pronouncements

In May 2020, the Governmental Accounting Standards Board issued GASB 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. The DCC is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement are effective for the DCC's financial statements for the year ending September 30, 2023.

Adoption of New Accounting Pronouncements

During the current year, the DCC adopted GASB Statement No. 87, *Leases*. As a result, the building and equipment fund now includes receivables for the presented value of payments expected to be received and deferred inflows of resources that will be recognized as revenue over the term of the lease. Lease activity is further described in Note 9.

Note 2 - Stewardship, Compliance, and Accountability

Excess of Expenditures Over Appropriations in Budgeted Funds

DCC had significant expenditure budget variances in the other category in the General Fund.

Note 2 - Stewardship, Compliance, and Accountability (Continued)

Fund Deficits and Management's Plan

DCC has accumulated fund deficits in the Workforce Development Fund and Transportation Fund of $166,422 and $67,502 respectively. The deficits were a result of grant revenue not recorded as revenue in the current year due to 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.

DCC has designated two banks 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. DCC's deposits and investments are in accordance with statutory authority.

DCC'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, DCC's deposits may not be returned to it. DCC does not have a deposit policy for custodial credit risk. The bank deposits of both DCC and related party Downriver Mutual Aid (described in Note 8) are held in DCC's name. Therefore, custodial credit risk can only be calculated on an overall basis for both entities. Overall, DCC and Downriver Mutual Aid had bank deposits of $7,903,449 (checking and savings accounts) that were uninsured and uncollateralized at September 30, 2022. The cash balances recorded on the financial statements for DCC and Downriver Mutual Aid at September 30, 2022 totaled $2,953,964 and $5,527,588, respectively. DCC 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, DCC 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. DCC'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, 2022, the DCC does not have investments with custodial credit risk.

Credit Risk

State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations. The DCC has no investment policy that would further limit its investment choices. At September 30, 2022, the DCC does not have investments with custodial credit risk.

Note 4 - Capital Assets

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

Governmental Activities

	Balance September 30, 2021	Additions	Disposals and Adjustments	Balance September 30, 2022
Capital assets being depreciated:				
Buildings and improvements	$ 2,756,170	$ 20,115	$ -	$ 2,776,285
Furniture and equipment	1,044,968	43,986	-	1,088,954
Subtotal	3,801,138	64,101	-	3,865,239
Accumulated depreciation:				
Buildings and improvements	2,484,123	38,321	-	2,522,444
Furniture and equipment	713,765	88,195	-	801,960
Subtotal	3,197,888	126,516	-	3,324,404
Net capital assets	$ 603,250	$ (62,415)	$ -	$ 540,835

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

Governmental activities:	
General government	$ 22,489
Workforce development	60,939
Transportation	166
Economic development	758
Weatherization	3,843
Internal service fund depreciation is charged to the various functions based on their usage of the asset	38,321
Total governmental activities	$ 126,516

Note 5 - Risk Management

DCC is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. DCC has purchased commercial insurance for those claims. DCC is also exposed to various risks of loss related to medical benefits provided to employees. DCC is fully insured for these claims.

DCC is highly dependent on federal and state grants. Any significant loss of grant funding could negatively impact DCC's ongoing operations.

Note 6 - Related Party Transactions

DCC performs administrative and accounting services for Downriver Mutual Aid (DMAid), a separate legal entity. The majority of the municipalities that are members of DCC are also members of Downriver Mutual Aid. During the year ended September 30, 2022, there were transactions related to the central cost allocation plan and expenditure reimbursements between DCC and Downriver Mutual Aid totaling $34,177.

During the year ended September 30, 2022, DCC had cash shortfalls of $703,804 in the Workforce Development Fund, Economic Development Fund, Transportation Fund, Weatherization Fund, and Mental Health Aid First Fund that were covered by the DRANO group Fund in DMAid, which are reflected as due to Downriver Mutual Aid on the financial statements.

Note 6 - Related Party Transactions (Continued)

DCC has distributed funding to various member communities in the form of brownfield loans. As of September 30, 2022, the total loan receivable was approximately $1.1 million. This receivable is recorded as a receivable on the statement of net position as well as the governmental funds balance sheet and is offset by a deferred inflow of resources on the balance sheet. It is offset by a deferred inflow of resources to the extent that it is not collected within 60 days after year end on the governmental funds balance sheet.

Note 7 - Employee Benefits

Per board resolution, all DCC employees are eligible to establish a tax-sheltered annuity account that is funded by payroll withholdings. In addition, DCC matches employees' contributions up to 4 percent through payments to an insurance carrier. Contributions are fully vested. For the fiscal year ended September 30, 2022, employees' contributions and the employer's contributions were approximately $184,831 and $98,441, respectively.

Note 8 - Line of Credit

DCC has a line of credit in the amount of $350,000. At September 30, 2022, DCC has drawn down $350,000 on the line of credit. Activity on the line of credit was as follows:

Balance at September 30, 2021	$	-
Repayments		-
Draws		350,000
Balance at September 30, 2022	$	350,000

Note 9 - Leases

The DCC leases office space to a third party. Payments are fixed monthly.

During the year ended September 30, 2022, DCC recognized the following related to its lessor agreements:

Lease revenue	$	15,600
Interest income related to its leases		124

In addition, DCC records a deferred inflow on lease revenue expected to be collected in a future period.

Note 10 - Subsequent Events

On March 1, 2023, DCC sold another portion of its office building. As depicted in the underlying sales agreement the DCC will receive cash of $1,150,000.00 by way of two equal installment payments of $575,000.00. The first installment will be paid upon the purchaser taking possession of the western wing and the building's second floor. The second installment will be released to the DCC upon the purchaser taking possession of the building's southern and eastern hallway and simultaneously, the deed held in escrow by the Title Connect Title Company, will be recorded evidencing the release of ownership of the building from DCC to purchaser. According to the offer to purchase, the purchaser shall take ownership of the entire building no later than five years from the date of closing.

Required Supplemental Information

Required Supplemental Information
Budgetary Comparison Schedule
General Fund

Year Ended September 30, 2022

	Original Budget	Amended Budget	Actual	Variance with Amended Budget
Revenue (Inflows)				
Intergovernmental	$ 55,400	$ 55,400	$ 55,400	$ -
Fines and forfeitures	15,000	2,261	1,330	(931)
Membership Assessments	196,749	196,784	196,784	-
Other revenue	-	952	952	-
Total revenue (inflows)	267,149	255,397	254,466	(931)
Expenditures				
Current services:				
General government:				
Wages	96,925	57,828	56,921	907
Fringe Benefits	29,251	18,517	18,307	210
Building rent and maintenance	20,232	28,606	21,603	7,003
Other	108,754	140,789	161,256	(20,467)
Total expenditures	255,162	245,740	258,087	(12,347)
Net Change in Fund Balance	11,987	9,657	(3,621)	(13,278)
Fund Balance - Beginning of year	14,356	14,356	14,356	-
Fund Balance - End of year	**$ 26,343**	**$ 24,013**	**$ 10,735**	**$ (13,278)**

See notes to required supplemental information.

September 30, 2022

Budgetary Information

The annual budget is prepared by DCC's management and adopted by the board of directors at a functional level. Subsequent amendments are approved by the board of directors.

Unexpended appropriations lapse at year end; encumbrances are not included as expenditures. The amount of encumbrances outstanding at September 30, 2022 has not been calculated. The budget has been prepared in accordance with accounting principles generally accepted in the United States of America, other than transfers in/out, which are budgeted as revenue/expenditures rather than other financing sources (uses) and internal reimbursements, which are budgeted as revenue/expenditures rather than netted together.

The Workforce Development, Summer Youth Program, and Economic Development funds have been budgeted; however, those budgets are prepared on a program-year basis that differs from DCC's year end. Due to the fact that the budgets adopted and the financial information presented are not for the same period, their financial activity has been omitted from the required supplemental information.

Excess of Expenditures Over Appropriations in Budgeted Funds

The General Fund had expenditures greater than budgeted in the categories of wages and other expenditures that were higher than anticipated, but within the contract, and assessment expenses for professional services that were higher than anticipated.

During the year, Downriver Community Conference incurred significant expenditures that were in excess of the amounts budgeted as follows:

	Budget	Actual	Variance
Other expenses	$ 140,789	$ 161,256	$ (20,467)

Other Supplemental Information

Other Supplemental Information
Combining Balance Sheet
Nonmajor Governmental Funds

September 30, 2022

	Special Revenue Funds				
	Transportation	Mental Health First Aid	Weatherization	Summer Youth Program	Total
Assets					
Cash and cash equivalents	$ 1,787	$ -	$ -	$ 27	$ 1,814
Due from other governments	70,863	62,942	164,184	354,620	652,609
Total assets	**$ 72,650**	**$ 62,942**	**$ 164,184**	**$ 354,647**	**$ 654,423**
Liabilities					
Accounts payable	$ 720	$ 802	$ 69,810	$ 7,155	$ 78,487
Accrued liabilities and other	2,144	30,665	4,465	65,572	102,846
Due to Downriver Mutual Aid	66,425	-	50,382	-	116,807
Total liabilities	69,289	31,467	124,657	72,727	298,140
Deferred Inflows of Resources - Unavailable revenue	70,863	-	14,902	-	85,765
Fund Balances (Deficit)					
Restricted - Grants	-	31,475	24,625	281,920	338,020
Unassigned	(67,502)	-	-	-	(67,502)
Total fund balances (deficit)	(67,502)	31,475	24,625	281,920	270,518
Total liabilities, deferred inflows of resources, and fund balances (deficit)	**$ 72,650**	**$ 62,942**	**$ 164,184**	**$ 354,647**	**$ 654,423**

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

Year Ended September 30, 2022

	Special Revenue Funds				
	Transportation	Mental Health First Aid	Weatherization	Summer Youth Program	Total
Revenue					
Intergovernmental:					
Federal grants	$ 43,582	$ -	$ 396,345	$ -	$ 439,927
State and local grants	33,988	141,200	12,470	480,000	667,658
Total revenue	77,570	141,200	408,815	480,000	1,107,585
Expenditures					
Current services:					
General government:					
Wages	55,976	46,361	135,298	305,833	543,468
Fringe benefits	18,351	9,611	64,823	29,220	122,005
Contracted Services	-	-	170,998	70,860	241,858
Building rent and maintenance	10,802	75	14,289	1,100	26,266
Professional fees	505	-	1,692	-	2,197
Other	10,893	85,164	31,269	73,824	201,150
Total expenditures	96,527	141,211	418,369	480,837	1,136,944
Other Financing Sources (Uses)					
Proceeds from draws on LOC	-	32,291	35,789	281,920	350,000
Net Change in Fund Balances	-	32,291	35,789	281,920	350,000
Net Change in Fund Balances	(18,957)	32,280	26,235	281,083	320,641
Fund Balances (Deficit) - Beginning of year	(48,545)	(805)	(1,610)	837	(50,123)
Fund Balances (Deficit) - End of year	**$ (67,502)**	**$ 31,475**	**$ 24,625**	**$ 281,920**	**$ 270,518**