

**WASHTENAW COUNTY EMPLOYMENT TRAINING
AND COMMUNITY SERVICES FUND
Ann Arbor, Michigan**

**ANNUAL FINANCIAL REPORT
with Supplementary Information**

FOR THE YEAR ENDED DECEMBER 31, 2012



**WASHTENAW COUNTY EMPLOYMENT TRAINING
AND COMMUNITY SERVICES FUND**

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INDEPENDENT AUDITOR'S REPORT

To the County Board of Commissioners
Washtenaw County Employment Training
and Community Services Fund
Ann Arbor, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the Washtenaw County Employment Training and Community Services Fund (the "ETCS Group"), a special revenue fund of Washtenaw County, Michigan, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the ETCS Group'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 an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the ETCS Group'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 ETCS Group'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.

As discussed in Note 1, the financial statements present only the Washtenaw County Employment Training and Community Services Fund and are not intended to present fairly the financial position and the changes in financial position of Washtenaw County, Michigan, in conformity with accounting principles generally accepted in the United States of America.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Washtenaw County Employment Training and Community Services Fund, a special revenue fund of Washtenaw County, Michigan, as of December 31, 2012, and the changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 8 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the ETCS Group's basic financial statements. The accompanying supplementary information as listed in the table of contents and presented on pages 9-15 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary 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 supplementary 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 25, 2013 on our consideration of the Washtenaw County Employment Training and Community Services Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the ETCS Group's internal control over financial reporting and compliance.


Certified Public Accountants

March 25, 2013

**WASHTENAW COUNTY
EMPLOYMENT TRAINING AND
COMMUNITY SERVICES FUND**

**BALANCE SHEET
December 31, 2012**

ASSETS

Assets

Cash	\$ 1,098,460
Due from grantor agency	<u>1,695,371</u>

Total assets	<u><u>\$ 2,793,831</u></u>
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LIABILITIES AND FUND BALANCE

Liabilities

Cash overdraft	\$ 690,221
Accrued liabilities	902,254
Deferred revenue	<u>167,093</u>
Total liabilities	<u><u>1,759,568</u></u>

Fund balance

Restricted	407,090
Committed	<u>627,173</u>
Total fund balance	<u><u>1,034,263</u></u>

Total liabilities and fund balance	<u><u>\$ 2,793,831</u></u>
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The accompanying notes are an integral part of these financial statements.

**WASHTENAW COUNTY
EMPLOYMENT TRAINING AND
COMMUNITY SERVICES FUND**

**STATEMENT OF
REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
For the Year Ended December 31, 2012**

Revenues

Intergovernmental	\$ 8,130,780
Other revenue	885,488
Total revenues	<u>9,016,268</u>

Expenditures

Social services	<u>8,754,338</u>
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Revenues over expenditures	261,930
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Other financing sources

Operating transfers in	<u>124,518</u>
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Revenues and other sources over expenditures	386,448
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Fund balance, beginning	<u>647,815</u>
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Fund balance, ending	<u><u>\$ 1,034,263</u></u>
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The accompanying notes are an integral part of these financial statements.

**WASHTENAW COUNTY EMPLOYMENT TRAINING
AND COMMUNITY SERVICES FUND**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012**

The accounting methods and procedures adopted by the Washtenaw County Employment Training and Community Services Fund conform to accounting principles generally accepted in the United States of America as applied to governmental entities. The following Notes to Financial Statements are an integral part of the basic financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The Washtenaw County Employment Training and Community Services Department (the "ETCS Group") is responsible for operating and/or administering various workforce development and community service grant programs for the benefit of eligible residents of Washtenaw County in accordance with the terms and provisions of the related program contracts and regulations.

Reporting Entity - These financial statements present the financial position and changes in financial position of a special revenue fund of Washtenaw County, Michigan (the "County") and are an integral part of that reporting entity. The ETCS Group is not a component unit of Washtenaw County or any other reporting entity, as defined by Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*.

Basis of Accounting - The ETCS Group uses a fund (i.e., a separate accounting entity with self-balancing set of accounts) to report its financial position and the changes in financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions and activities.

The ETCS Group is operated as a special revenue fund, a governmental fund type, which is used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service and capital projects. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for reimbursement-based grants which use one year.

The ETCS Group reports fund balances in the following classifications:

Restricted fund balance - Restricted fund balance is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments.

Committed fund balance - Committed fund balance is reported for amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, the County Board of Commissioners; a formal resolution of the County Board of Commissioners is required to establish, modify, or rescind a fund balance commitment.

**WASHTENAW COUNTY EMPLOYMENT TRAINING
AND COMMUNITY SERVICES FUND**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (cont'd):

When different classifications of fund balance are present, it is the ETCS Group's policy that expenditures are to be spent from restricted fund balance first.

Short-Term Interfund Receivables/Payables - During the course of operations, numerous transactions occur between the ETCS Group and Washtenaw County for goods provided, services rendered or the transfer of County appropriations. These receivables and payables are classified as "due from (to) other funds of Washtenaw County" on the balance sheet.

Deferred Revenue - The ETCS Group receives advances for certain grant programs. Deferred revenue is recorded for these programs to the extent that cash receipts exceed expenditures.

Budgetary Accounting - The ETCS Group's special revenue fund is under formal budgetary control and follows the County's annual budget process in establishing the budgetary data presented in the financial statements. The annual fiscal budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America and the requirements of the various grantor agencies.

Estimates - In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from these estimates.

NOTE 2 - CASH:

The ETCS Group, along with the various other funds and component units of the County of Washtenaw, participates in the County's pooled cash management accounts. At December 31, 2012, the ETCS Fund had a cash balance within the County's cash pool of \$281,289.

Information regarding this cash management pool is presented in the County's comprehensive annual financial report.

NOTE 3 - CURRENT VULNERABILITY DUE TO CERTAIN CONCENTRATIONS:

The ETCS Group operations are concentrated in programs that are funded by the federal and state governments. These program areas operate in a heavily regulated environment. The operations are subject to the administrative directives, rules and regulations of federal and state regulatory agencies. Such administrative directives, rules and regulations are subject to change by an act of Congress or an administrative change mandated by both United States and Michigan departments. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change.

**WASHTENAW COUNTY EMPLOYMENT TRAINING
AND COMMUNITY SERVICES FUND**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 4 - CONTINGENT LIABILITIES:

Grants received by the ETCS Group require the fulfillment of certain conditions as set forth in the grant. Failure to fulfill the conditions could result in the return of funds to the grantor. Although there is a possibility that grant requirements have not been met, management deems the contingency remote since by accepting the grants and their terms, it has accommodated the objectives of the granting organization to the provisions of the grant.

NOTE 5 - CONTRACT COMMITMENTS:

The ETCS Group (County) has various contracts with subrecipients (service providers) to provide program services for programs that have different year-ends than December 31, 2012. There is sufficient grant funding available to cover the commitments.

NOTE 6 - RISK MANAGEMENT:

The ETCS Group is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has established internal service funds to account for and finance its uninsured risks of loss. Under this program, the internal service funds provide coverage up to a maximum of \$400,000 for each general liability, police liability or property claim. The internal service funds also provide coverage up to \$400,000 for any settlement, with all attorney fees being covered under the insurance policy for public officials and employee liability claims, up to \$400,000 for each worker's compensation claim, and up to \$250,000 for each professional liability claim. The County purchases commercial insurance for claims in excess of coverage provided by the funds and for all other risks of loss.

The ETCS Group participates in the County risk management program and makes payments to the internal service funds based on rates established to fund estimated actual liabilities. The County has estimated its ultimate liability based upon estimates of known claims and actuarial based computations of incurred but not reported claims. The claims liability is presented at its net present value using an annual discount rate of 6%. The ETCS Group's claims liability for December 31, 2011 and 2012 and the estimates for claims and payments of claim activity for 2012 are not available.

Information regarding this risk management program and the disclosures required under GASB Statement No. 10, as amended, for the County program as a whole is presented in the County's comprehensive annual financial report.

Settled claims related to commercial insurance have not exceeded the amount of insurance coverage in the past three fiscal years.

REQUIRED SUPPLEMENTARY INFORMATION

**WASHTENAW COUNTY
EMPLOYMENT TRAINING AND
COMMUNITY SERVICES FUND**

**STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues			
Intergovernmental	\$ 8,687,735	\$ 8,130,780	\$ (556,955)
Other revenue	19,105	885,488	866,383
Total revenues	<u>8,706,840</u>	<u>9,016,268</u>	<u>309,428</u>
Expenditures			
Social services	<u>8,819,530</u>	<u>8,754,338</u>	<u>(65,192)</u>
Revenues over (under) expenditures	(112,690)	261,930	374,620
Other financing sources			
Operating transfers in	<u>112,690</u>	<u>124,518</u>	<u>11,828</u>
Revenues and other sources over expenditures	-	386,448	386,448
Fund balance, beginning	<u>647,815</u>	<u>647,815</u>	<u>-</u>
Fund balance, ending	<u><u>\$ 647,815</u></u>	<u><u>\$ 1,034,263</u></u>	<u><u>\$ 386,448</u></u>

SUPPLEMENTARY FINANCIAL INFORMATION

**WASHTENAW COUNTY
EMPLOYMENT TRAINING AND
COMMUNITY SERVICES FUND**

	Trade Act (#2300)	WIA Admin (#2310)	WIA Adult (#2320)	WIA Incumbent (#2330)
COMBINING BALANCE SHEET (By Program)				
December 31, 2012				
Assets				
Cash	\$ -	\$ -	\$ -	\$ -
Due from grantor agency	98,035	71,545	123,090	-
Total assets	<u>\$ 98,035</u>	<u>\$ 71,545</u>	<u>\$ 123,090</u>	<u>\$ -</u>
Liabilities				
Cash overdraft	\$ 82,416	\$ 71,545	\$ 19,893	\$ -
Accrued liabilities	15,619	-	90,226	-
Deferred revenue	-	-	-	-
Total liabilities	<u>98,035</u>	<u>71,545</u>	<u>110,119</u>	<u>-</u>
Fund Balance				
Restricted	-	-	36,322	-
Committed	-	-	-	-
Total Fund Balance	<u>-</u>	<u>-</u>	<u>36,322</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 98,035</u>	<u>\$ 71,545</u>	<u>\$ 146,441</u>	<u>\$ -</u>

**COMBINING SCHEDULE OF
REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (By Program)**

For the Year Ended December 31, 2012

Revenues				
Intergovernmental	\$ 585,343	\$ 352,237	\$ 668,493	\$ -
Other revenue	-	-	-	-
Total revenues	<u>585,343</u>	<u>352,237</u>	<u>668,493</u>	<u>-</u>
Expenditures				
Social services	<u>585,343</u>	<u>352,237</u>	<u>632,171</u>	<u>-</u>
Revenues over (under) expenditures	-	-	36,322	-
Other financing sources				
Operating transfers in	-	-	-	-
Revenues and other sources over (under) expenditures	-	-	36,322	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,322</u>	<u>\$ -</u>

**WASHTENAW COUNTY
EMPLOYMENT TRAINING AND
COMMUNITY SERVICES FUND**

	WIA Youth (#2340)	WIA Dislocated (#2350)	Clearing (#2370)	Reemployment (#2380)
COMBINING BALANCE SHEET (By Program)				
December 31, 2012				
Assets				
Cash	\$ -	\$ -	\$ 107,487	\$ -
Due from grantor agency	295,167	219,847	50,000	15,423
Total assets	<u>\$ 295,167</u>	<u>\$ 219,847</u>	<u>\$ 157,487</u>	<u>\$ 15,423</u>
Liabilities				
Cash overdraft	\$ 160,514	\$ 76,086	\$ -	\$ 9,011
Accrued liabilities	134,653	141,518	134,136	6,412
Deferred revenue	-	-	-	-
Total liabilities	<u>295,167</u>	<u>217,604</u>	<u>134,136</u>	<u>15,423</u>
Fund Balance				
Restricted	-	2,243	-	-
Committed	-	-	-	-
Total Fund Balance	<u>-</u>	<u>2,243</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 295,167</u>	<u>\$ 219,847</u>	<u>\$ 134,136</u>	<u>\$ 15,423</u>

**COMBINING SCHEDULE OF
REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (By Program)**

For the Year Ended December 31, 2012

Revenues				
Intergovernmental	\$ 1,163,036	\$ 941,082	\$ -	\$ 18,020
Other revenue	-	-	-	-
Total revenues	<u>1,163,036</u>	<u>941,082</u>	<u>-</u>	<u>18,020</u>
Expenditures				
Social services	<u>1,163,036</u>	<u>938,839</u>	<u>-</u>	<u>18,020</u>
Revenues over (under) expenditures	-	2,243	-	-
Other financing sources				
Operating transfers in	-	-	-	-
Revenues and other sources over (under) expenditures	-	2,243	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -</u>	<u>\$ 2,243</u>	<u>\$ -</u>	<u>\$ -</u>

**WASHTENAW COUNTY
EMPLOYMENT TRAINING AND
COMMUNITY SERVICES FUND**

	Scholarships (#2400)	GFGP (#2410)	JET (#2420)	One Stop Operations (#2430)
COMBINING BALANCE SHEET (By Program)				
December 31, 2012				
Assets				
Cash	\$ 36,159	\$ -	\$ -	\$ -
Due from grantor agency	-	-	308,404	8,078
Total assets	<u>\$ 36,159</u>	<u>\$ -</u>	<u>\$ 308,404</u>	<u>\$ 8,078</u>
Liabilities				
Cash overdraft	\$ -	\$ -	\$ 129,663	\$ 8,078
Accrued liabilities	-	-	178,741	-
Deferred revenue	36,159	-	-	-
Total liabilities	<u>36,159</u>	<u>-</u>	<u>308,404</u>	<u>8,078</u>
Fund Balance				
Restricted	-	-	-	-
Committed	-	-	-	-
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 36,159</u>	<u>\$ -</u>	<u>\$ 308,404</u>	<u>\$ 8,078</u>

**COMBINING SCHEDULE OF
REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (By Program)**
For the Year Ended December 31, 2012

Revenues				
Intergovernmental	\$ -	\$ 222,232	\$ 1,006,690	\$ 74,883
Other revenue	-	-	-	-
Total revenues	<u>-</u>	<u>222,232</u>	<u>1,006,690</u>	<u>74,883</u>
Expenditures				
Social services	-	222,232	1,006,690	74,883
Revenues over (under) expenditures	-	-	-	-
Other financing sources				
Operating transfers in	-	-	-	-
Revenues and other sources over (under) expenditures	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**WASHTENAW COUNTY
EMPLOYMENT TRAINING AND
COMMUNITY SERVICES FUND**

	WIA Incentive (#2440)	Food Stamp Emp/Trng (#2460)	Employ Service (#2490)	NPP (#2530)
COMBINING BALANCE SHEET (By Program)				
December 31, 2012				
Assets				
Cash	\$ -	\$ -	\$ -	\$ 837
Due from grantor agency	-	23,027	191,580	19,262
Total assets	<u>\$ -</u>	<u>\$ 23,027</u>	<u>\$ 191,580</u>	<u>\$ 20,099</u>
Liabilities				
Cash overdraft	\$ -	\$ 10,159	\$ 122,856	\$ -
Accrued liabilities	-	12,868	68,724	-
Deferred revenue	-	-	-	-
Total liabilities	<u>-</u>	<u>23,027</u>	<u>191,580</u>	<u>-</u>
Fund Balance				
Restricted	-	-	-	20,099
Committed	-	-	-	-
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,099</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>\$ 23,027</u>	<u>\$ 191,580</u>	<u>\$ 20,099</u>

**COMBINING SCHEDULE OF
REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (By Program)**
For the Year Ended December 31, 2012

Revenues				
Intergovernmental	\$ 16,384	\$ 156,800	\$ 611,515	\$ -
Other revenue	-	-	-	-
Total revenues	<u>16,384</u>	<u>156,800</u>	<u>611,515</u>	<u>-</u>
Expenditures				
Social services	<u>16,384</u>	<u>156,800</u>	<u>611,515</u>	<u>-</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources				
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other sources over (under) expenditures	-	-	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,099</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,099</u>

**WASHTENAW COUNTY
EMPLOYMENT TRAINING AND
COMMUNITY SERVICES FUND**

	CSA Clearing (#2580)	Community Services Block Grant (#2600)	Summer Food (#2620)	Senior Nutrition (#2630)
COMBINING BALANCE SHEET (By Program)				
December 31, 2012				
Assets				
Cash	\$ 55,240	\$ 520,142	\$ -	\$ 37,703
Due from grantor agency	-	128,213	-	71,451
Total assets	<u>\$ 55,240</u>	<u>\$ 648,355</u>	<u>\$ -</u>	<u>\$ 109,154</u>
Liabilities				
Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	109,154
Deferred revenue	55,240	21,182	-	-
Total liabilities	<u>55,240</u>	<u>21,182</u>	<u>-</u>	<u>109,154</u>
Fund Balance				
Restricted	-	-	-	-
Committed	-	627,173	-	-
Total Fund Balance	<u>-</u>	<u>627,173</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 55,240</u>	<u>\$ 648,355</u>	<u>\$ -</u>	<u>\$ 109,154</u>

**COMBINING SCHEDULE OF
REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (By Program)**
For the Year Ended December 31, 2012

Revenues				
Intergovernmental	\$ -	\$ 630,708	\$ 52,703	\$ 640,981
Other revenue	-	-	-	277,915
Total revenues	<u>-</u>	<u>630,708</u>	<u>52,703</u>	<u>918,896</u>
Expenditures				
Social services	-	631,251	60,189	938,420
Revenues over (under) expenditures	<u>-</u>	<u>(543)</u>	<u>(7,486)</u>	<u>(19,524)</u>
Other financing sources				
Operating transfers in	-	-	7,486	19,524
Revenues and other sources over (under) expenditures	<u>-</u>	<u>(543)</u>	<u>-</u>	<u>-</u>
Fund balance, beginning	<u>-</u>	<u>627,716</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ 627,173</u>	<u>\$ -</u>	<u>\$ -</u>

**WASHTENAW COUNTY
EMPLOYMENT TRAINING AND
COMMUNITY SERVICES FUND**

	Foster Grandparent (#2650)	Emergency Services (#2680)	TEFAP (#2690)	Repair and Weatherize (#2700)
COMBINING BALANCE SHEET (By Program)				
December 31, 2012				
Assets				
Cash	\$ 9,675	\$ 2,100	\$ -	\$ 324,102
Due from grantor agency	-	47,397	-	24,852
Total assets	<u>\$ 9,675</u>	<u>\$ 49,497</u>	<u>\$ -</u>	<u>\$ 348,954</u>
Liabilities				
Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	9,675	-	-	528
Deferred revenue	-	49,497	-	-
Total liabilities	<u>9,675</u>	<u>49,497</u>	<u>-</u>	<u>528</u>
Fund Balance				
Restricted	-	-	-	348,426
Committed	-	-	-	-
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>348,426</u>
Total liabilities and fund balance	<u>\$ 9,675</u>	<u>\$ 49,497</u>	<u>\$ -</u>	<u>\$ 348,954</u>

**COMBINING SCHEDULE OF
REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (By Program)**
For the Year Ended December 31, 2012

Revenues				
Intergovernmental	\$ 311,343	\$ 67,651	\$ 34,019	\$ 576,660
Other revenue	19,833	-	-	587,009
Total revenues	<u>331,176</u>	<u>67,651</u>	<u>34,019</u>	<u>1,163,669</u>
Expenditures				
Social services	<u>363,997</u>	<u>67,667</u>	<u>34,019</u>	<u>879,914</u>
Revenues over (under) expenditures	(32,821)	(16)	-	283,755
Other financing sources				
Operating transfers in	<u>32,821</u>	<u>16</u>	<u>-</u>	<u>64,671</u>
Revenues and other sources over (under) expenditures	-	-	-	348,426
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 348,426</u>

**WASHTENAW COUNTY
EMPLOYMENT TRAINING AND
COMMUNITY SERVICES FUND**

	Maximus (#2710)	Total
COMBINING BALANCE SHEET (By Program)		
December 31, 2012		
Assets		
Cash	\$ 5,015	\$ 1,098,460
Due from grantor agency	-	1,695,371
Total assets	<u>\$ 5,015</u>	<u>\$ 2,793,831</u>
Liabilities		
Cash overdraft	\$ -	\$ 690,221
Accrued liabilities	-	902,254
Deferred revenue	5,015	167,093
Total liabilities	<u>5,015</u>	<u>1,759,568</u>
Fund Balance		
Restricted	-	407,090
Committed	-	627,173
Total Fund Balance	<u>-</u>	<u>1,034,263</u>
Total liabilities and fund balance	<u>\$ 5,015</u>	<u>\$ 2,793,831</u>

**COMBINING SCHEDULE OF
REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (By Program)**
For the Year Ended December 31, 2012

Revenues		
Intergovernmental	\$ -	\$ 8,130,780
Other revenue	731	885,488
Total revenues	<u>731</u>	<u>9,016,268</u>
Expenditures		
Social services	<u>731</u>	<u>8,754,338</u>
Revenues over (under) expenditures	-	261,930
Other financing sources		
Operating transfers in	<u>-</u>	<u>124,518</u>
Revenues and other sources over (under) expenditures	-	386,448
Fund balance, beginning	<u>-</u>	<u>647,815</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ 1,034,263</u>