Southeast Michigan Council of Governments

Financial Report
with Supplemental Information
June 30, 2006

Southeast Michigan Council of Governments

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Independent Auditor's Report

To Executive Committee
Southeast Michigan Council of Governments

We have audited the accompanying financial statements of the governmental activities and major fund of Southeastern Michigan Council of Governments as of and for the year ended June 30, 2006, which collectively comprise the basic financial statements as listed in the table of contents. These financial statements are the responsibility of Southeast Michigan Council of Governments' management. Our responsibility is to express opinions on these financial statements based upon 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in financial statements. An audit also includes assessing accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Southeast Michigan Council of Governments as of June 30, 2006 and the changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and the budgetary comparison schedule are not a required part of the basic financial statements but are supplemental information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplemental information. However, we did not audit the information and express no opinion on it. In addition, the other supplemental information (identified in the table of contents) is not a required part of the basic financial statements. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplemental information. However, we did not audit the information and express no opinion on it.

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To Executive Committee
Southeast Michigan Council of Governments

In accordance with *Government Auditing Standards*, we have also issued our report dated September 22, 2006 on our consideration of Southeast Michigan Council of Governments' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements. 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 opinions on the internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Plante & Moran, PLLC

September 22, 2006

Southeast Michigan Council of Governments' discussion and analysis is intended to assist the reader in focusing on significant financial issues, provide an overview of the Council's financial activity, and identify changes in the Council's financial position and its ability to address the next and subsequent year challenges. It also identifies any material deviations from the financial plan and identifies individual fund issues or concerns. This is a requirement of Governmental Accounting Standards Board Statement No. 34 (GASB 34), *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, and is intended to provide the financial results for the fiscal year ended June 30, 2006. Please read it in conjunction with the Council's financial statements.

Financial Highlights

SEMCOG carries out a wide range of planning and intergovernmental activities related to community and economic development, the environment, and transportation. The largest funding source remains the U.S. Department of Transportation, specifically the Federal Highway Administration and the Federal Transit Administration.

Using this Annual Report

GASB 34 requires the presentation of two types of financial statements: entity-wide financial statements and fund financial statements.

Council wide Financial Statements

The Council-wide portion of the statements provides a perspective of the Council as a whole using the full accrual basis of accounting similar to private sector companies. There are two Council-wide statements: The statement of net assets and the statement of activities.

The statement of net assets combines current financial resources (short-term spendable resources) with capital assets and long-term obligations, regardless if they are currently available of not. Consistent with the full accrual basis method of accounting, the statement of activities accounts for current year revenues and expenses regardless of when cash is received or paid.

Fund Financial Statements

The fund financial statements are reported using the modified accrual method of accounting. Under this basis of accounting, revenues are recorded when received, except where they are measurable and available and therefore represent resources that may be appropriated. Expenditures are accounted for in the period that goods and services are used in the fiscal year. In addition, capital asset purchases are expensed and not recorded as an asset. Debt payments are recorded as expenditures in the current year and future debt obligations are not recorded.

Southeast Michigan Council of Governments has one fund type. The General Fund is used primarily to account for all the revenues the Council receives. Its revenues are derived from state, federal, and other grants, membership dues, and interest.

In addition, the grant specific schedules included in the other supplemental information section of the financial statements are intended to provide a grant specific reconciliation of activities for the benefit of the grantors.

Statement of Net Assets/ Statement of Activities

The following table shows, in a condensed format, the current year's net assets and changes in net assets, compared to the prior year:

	2005	2006	Change from Prior Year
Assets			
Current assets	$ 8,376,058	$ 9,753,093	$ 1,377,035
Capital assets	88,654	91,979	3,325
Total assets	8,464,712	9,845,072	1,380,360
Liabilities			
Current liabilities	145,392	863,729	718,337
Pass-through funds payable	487,805	472,680	(15,125)
Deferred revenue	575,551	826,611	251,060
Long-term liabilities	467,663	481,083	13,420
Total liabilities	1,676,411	2,644,103	967,692
Net Assets			
Invested in capital assets	88,654	91,979	3,325
Unrestricted	6,699,647	7,108,990	409,343
Total net assets	**$ 6,788,301**	**$ 7,200,969**	**$ 412,668**
Program Revenue			
Operating grants - Federal, state, and other	$ 8,189,263	$ 8,603,038	$ 413,775
Local dues and contributions	2,666,987	2,688,165	21,178
Interest and other income	553,456	625,132	71,676
Total program revenue	11,409,706	11,916,335	506,629
Program Expenses			
Salaries and benefits	5,964,757	5,847,064	(117,693)
Contracts	2,393,460	2,341,856	(51,604)
Other costs	1,465,710	1,847,920	382,210
Pass through	1,433,755	1,466,827	33,072
Total program expenses	11,257,682	11,503,667	245,985
Change in Net Assets	**$ 152,024**	**$ 412,668**	**$ 260,644**

Net assets increased 6.1 percent from a year ago, increasing from $6.8 million to $7.2 million.

Unrestricted net assets, the part of net assets that can be used to finance day-to-day operations, increased by $409,343. This represents an increase of approximately 6.1 percent. The current level of unrestricted net assets stands at $7,108,990. On a fund basis, the Council has a fund balance of approximately $6.6 million. This total balance includes approximately $2.6 million that the Council has designated for fiscal year 2007 local matching obligations and another approximately $3 million to provide for budget stabilization.

Revenues increased by approximately $500,000. The increase, which represents 4.4 percent, was primarily due to increased state-administered federal funding. The Council received some new grants during the year as well as increased grant funding for existing Federal Transportation Administration and Federal Highway Administration grants that are passed through from the Michigan Department of Transportation.

Expenses increased by about $246,000, or 2.2 percent, during the year. The increases were a result of the increased revenue resulting from the passage of the new transportation bill - SAFETEA LU (Safe, Accountable, Flexible, Efficient, Transportation Equity Act: A Legacy for Users).

Our analysis of the Council's major fund begins on page 6.

Budgetary Highlights

The Councils' budget is adopted in total with detail by revenue and expenditure categories provided for additional information.

Economic Factors and Next Year's Budgets and Rates

Next year's budget includes additional spending of transportation funds made available by the passage of SAFETEA LU (Safe, Accountable, Flexible, Efficient, Transportation Equity Act: A Legacy for Users). The budget provides for a limited number of strategic hires and consultant assistance for projects of limited duration and development of technical tools which will be maintained and used for analysis by staff.

Contacting the Council's Management

This financial report is designed to provide our members, funding agencies, and citizens with a general overview of the Council's finances and to demonstrate the Council's accountability for the money it receives. If you have any questions about this report or need additional information, contact the finance manager at the Southeast Michigan Council of Governments, 535 Griswold Avenue, Suite 300, Detroit, Michigan 48226-9844.

Southeast Michigan Council of Governments

Governmental Fund Balance Sheet/ Statement of Net Assets
June 30, 2006

	General Fund Balance Sheet, Modified Accrual	Adjustments (Note 2)	Statement of Net Assets, Full Accrual Basis
Assets			
Cash and investments (Note 3)	$ 6,348,445	$ -	$ 6,348,445
Accounts receivable	3,304,707	-	3,304,707
Prepaid expenses	99,941	-	99,941
Capital assets - Net of accumulated depreciation (Note 1)	-	91,979	91,979
Total assets	**$ 9,753,093**	91,979	9,845,072
Liabilities			
Accounts payable	$ 860,020	-	860,020
Pass-through funds payable	472,680	-	472,680
Deferred revenue (Note 4)	1,664,549	(837,938)	826,611
Other accrued liabilities	3,709	-	3,709
Noncurrent liabilities:			
Accrued compensated absences	-	281,083	281,083
Due to other governmental agencies	200,000	-	200,000
Total liabilities	3,200,958	(556,855)	2,644,103
Fund Balance			
Designated for:			
Expenditure stabilization	3,017,910	(3,017,910)	-
For fiscal year 2007 local matching obligations	2,577,985	(2,577,985)	-
Undesignated	956,240	(956,240)	-
Total fund balance	6,552,135	(6,552,135)	-
Total liabilities and fund balance	**$ 9,753,093**		
			-
Net Assets			
Invested in capital assets		91,979	91,979
Unrestricted		7,108,990	7,108,990
Total net assets		**$ 7,200,969**	**$ 7,200,969**

The Notes to Financial Statements are an Integral Part of this Statement.

Southeast Michigan Council of Governments

Statement of Governmental Fund Revenue, Expenditures, and Changes in Fund Balances/ Statement of Activities
Year Ended June 30, 2006

	Revenue and Expenditures, Modified Accrual Basis	Adjustments (Note 2)	Statement of Activities, Full Accrual Basis
Revenue			
Federal grants	$ 115,740	$ -	$ 115,740
State-administered federal grants	7,269,360	60,578	7,329,938
Local dues and contributions	2,378,698	-	2,378,698
Other administered federal	61,531	-	61,531
Other revenues	324,815	-	324,815
Interest and other income	238,786	-	238,786
Total operating revenue before pass-through revenue	10,388,930	60,578	10,449,508
Federal and state-administered pass-through	1,157,360	-	1,157,360
Pass-through match and in-kind revenue	309,467	-	309,467
Total revenue	11,855,757	60,578	11,916,335
Expenditures			
Salaries	3,800,902	-	3,800,902
Fringe benefits	2,032,742	13,420	2,046,162
Contracts	2,341,856	-	2,341,856
Rent	764,239	-	764,239
Travel	209,691	-	209,691
Supplies	310,557	-	310,557
Other costs	494,801	-	494,801
Capital outlay	71,957	(71,957)	-
Depreciation	-	68,632	68,632
Operating expenditures before pass-through expenditures	10,026,745	10,095	10,036,840
Pass through expenditures	1,157,360	-	1,157,360
Pass through match	309,467	-	309,467
Total expenditures	11,493,572	10,095	11,503,667
Excess of Revenue Over Expenditures	362,185	50,483	412,668
Fund Balance/Net Assets - Beginning of year	6,189,950	598,351	6,788,301
Fund Balance/Net Assets - End of year	**$ 6,552,135**	**$ 648,834**	**$ 7,200,969**

The Notes to Financial Statements are an Integral Part of this Statement.

Note 1 - Summary of Significant Accounting Policies

The accounting policies of the Southeast Michigan Council of Governments (the "Council") conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies used by the Council:

Reporting Entity

The Southeast Michigan Council of Governments is a voluntary association of various counties, cities, townships, villages, and school districts within the seven-county area of Southeast Michigan. The Council was organized in 1968 as an overall organization for coordinating and implementing various area-wide planning functions. The operations of the Council are financed primarily by federal and state grants and membership dues and contributions. The Council does not have the power to levy taxes or issue credit instruments and, accordingly, its operations are dependent upon the amount of voluntary membership dues received which can be used for local matching shares of grant participation programs.

Measurement, Basis of Accounting, and Financial Statement Presentation

The Council's basic financial statements include both the Council's full accrual financial statements and modified accrual financial statements.

Full Accrual Financial Statements

The full accrual financial statements (i.e., the statement of net assets and the statement of activities) are reported using the economic resources measurement focus and the accrual basis of accounting, which is described below. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

The statement of net assets includes and recognizes all long-term assets. The Council's net assets are reported in three parts - invested in capital assets, restricted net assets, and unrestricted net assets.

The statement of activities includes depreciation on long-term assets and eliminates capital outlay expense.

Note 1 - Summary of Significant Accounting Policies (Continued)

Private sector standards of accounting issued prior to December 1, 1989 are generally followed in the full accrual financial statements to the extent that those standards do not conflict with the standards of the Governmental Accounting Standards Board.

Modified Accrual Financial Statements

The Council's modified accrual financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting which is described below.

Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Council considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, the expenditures relating to long-term compensated absences and claims are only recorded when payment is due.

The Council has one fund, the General Fund. The General Fund accounts for all financial resources of the Council.

Financial Statement Amounts

Cash and investments - Cash and investments include cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value.

Capital Assets - Capital assets are defined by the Council as assets with an initial individual cost of more than $5,000 and an estimated useful life in excess of one year. Assets are recorded at historical cost.

The Council's capital assets consist of computer equipment and office furnishings which are depreciated using the straight-line method over 3 to 5 years. Total historical cost amounted to $387,729, and accumulated depreciation amounted to $295,750 at year end. Depreciation expense was $68,632 for the year ended June 30, 2006.

Compensated Absences (Vacation and Sick Leave) - It is the Council's policy to permit employees to accumulate earned but unused sick and vacation pay benefits. There is no liability for unpaid accumulated sick leave since the Council does not have a policy to pay any amounts when employees separate from service with the Council. All vacation pay is accrued when incurred in the statement of net assets/statement of activities columns.

Note 1 - Summary of Significant Accounting Policies (Continued)

Fund Equity - In the fund financial statements, the governmental fund reports reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

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.

Note 2 - Reconciliation of Individual Fund Columns of the Statement of Net Assets/ Statement of Activities

Net assets reported in the statement of net assets column is different than the fund balance reported in the individual fund column because of the different measurement focus and basis of accounting, as discussed in Note 1. Below is a reconciliation of the differences:

Fund Balance - Modified Accrual Basis	$ 6,552,135
Amounts reported in the statement of net assets are different because:	
Net value of capital assets used in governmental activities are not financial resources, and are not reported in the funds	91,979
Grant revenue was recorded as deferred revenue for the governmental fund for grant reimbursment receivables that were not received within 60 days of fiscal year end	837,938
Accumulated long-term compensated absences are not included as a liability on the fund statements under modified accrual	(281,083)
Net Assets - Full Accrual Basis	**$ 7,200,969**

Note 2 - Reconciliation of Individual Fund Columns of the Statement of Net Assets/ Statement of Activities (Continued)

The change in net assets reported in the statement of activities column is different than the change in fund balance reported in the individual fund columns because of the different measurement focus and basis of accounting, as discussed in Note 1. Below is a reconciliation of the differences:

Net Change in Fund Balances - Modified Accrual Basis	$ 362,185
Amounts reported 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	71,957
Depreciation expense	(68,632)
Subtotal	3,325
Current year change in deferred grant revenue not recorded in the governmental funds as monies are not received within 60 days of fiscal year end	60,578
Increase in accrual for long-term compensated absences reported as expenditures in the statement of activities, but not in the fund statements	(13,420)
Change in Net Assets of Governmental Activities	**$ 412,668**

Note 3 - Cash and Investments

The Council has designated Comerica Bank and First Independence National Bank for the deposit of its funds. The Council's cash and investments are subject to various types of risks, which are examined in more detail below:

Note 3 - Deposits and Investments (Continued)

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Council's deposits may not be returned to it. The Council does not have a deposit policy for custodial credit risk. At year end, the Council had $765,850 of bank deposits (certificates of deposit and checking accounts) that were covered by $200,000 of federal depository insurance. The Council 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, the Council 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.

Credit Risk

The Council has an investment policy that limits its investment choices. As of year end, the credit quality ratings of debt securities are as follows:

Investment	Fair Value	Rating	Rating Organization
Bank investment pool	$5,648,452	A-1	S&P

Note 4 - Deferred Revenue

The governmental fund reports deferred revenue in connection with receivables for revenue that is not considered to be available to liquidate liabilities of the current period. The governmental fund also defers revenue recognition in connection with resources that have been received but not yet earned, such as annual dues paid by participating communities at various times throughout the Council's fiscal year. At the end of the current fiscal year, the various components of deferred revenue are as follows:

	Unavailable	Unearned
Unexpired portion of membership and designated management association dues	$ -	$ 403,776
Unexpended contributions from Urban Airshed Project, Water Quality Survey, and Rain Gauge	-	110,457
Grant reimbursements requested but not received within 60 days of year end	837,938	-
Unexpended contributions for Orthoimagery Project	-	312,378
Total	$ 837,938	$ 826,611

Note 5 - Leases

Operating Leases - The Council leases its office facilities under a seven-year operating lease which expires in 2007. The Council has two renewal options to extend the lease. The first is for an additional three years at market rate and the second option is for an additional five years at market rate. Total costs for the lease were $764,239 for the current year. The future minimum lease payments for the office facilities are $761,061.

Note 6 - Risk Management

The Council 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. The Council has purchased commercial insurance for these risks. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

Note 7- Defined Benefit Pension Plan Under MERS

Plan Description - The Southeast Michigan Council of Governments participates in the Municipal Employees' Retirement System (MERS), an agent multiple-employer defined benefit pension plan that covers all full-time staff and strategic part-time staff of the Council.

Benefits vest after eight years of service. Covered employees who retire at or after attaining the age of 60 with eight years of credited service or at the age of 55 with 20 years of credited service are entitled to an annual retirement benefit payable for life, in an amount equal to their average annual compensation for the last three highest consecutive years of employment times an entitled benefit percentage of 2.25 percent for each year of credited service. MERS also provides death and disability benefits. All current retirees are also covered under Benefit Plan E, which provides for a one-time adjustment of up to 2 percent of benefits in recognition of increased living costs. The Benefit Plan E is adopted annually.

MERS issues a publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Municipal Employees' Retirement System at 1134 Municipal Way, Lansing, MI 48917.

Funding Policy - There is no obligation for covered employees to contribute to the System.

Note 7 - Defined Benefit Pension Plan under MERS (Continued)

Annual Pension Cost - For the year ended June 30, 2006, the Council's annual pension cost was $0. The annual required contribution was determined as part of an actuarial valuation at December 31, 2005, using the entry age actuarial cost method. Significant actuarial assumptions used include (a) an 8 percent investment rate of return, (b) projected salary increases of 4.5 percent per year, and (c) 2.5 percent per year cost of living adjustments. Both (a) and (b) include an inflation component of 3 percent. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility over a five-year period.

Other three-year trend information is as follows:

	Actuarial Valuation as of December 3		
	2003	2004	2005
Actuarial value of assets	$ 21,890,253	$ 22,819,123	$ 23,644,213
Actuarial Accrued Liability (AAL) (entry age)	$ 16,805,791	$ 17,989,824	$ 19,077,456
Overfunded AAL (UAAL)	$ 5,084,462	$ 4,829,299	$ 4,566,754
Funded ratio	130%	127%	124%
Covered payroll	$ 4,288,352	$ 4,277,471	$ 4,166,164
UAAL as a percentage of covered payroll	- %	- %	- %

Note 8 - Pension Trust Fund/Defined Contribution Plan

The Council provides pension benefits to all of its full-time staff through a defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan by the Council plus investment earnings. Employees are eligible to participate from the date of employment. As established by the Council, the amount the Council contributes each year, if any, is determined by funds available in the budget. Employees' gross earnings and employee contributions for each employee plus interest allocated to the employee's account are fully vested after five years of continuous service.

The Council's total payroll during the current year was $3,800,902. The current year contribution was calculated based on covered payroll of $3,586,523, resulting in an employer contribution of $110,520.

Note 9 - Commitments for Expenditures from Local Source Revenues

At June 30, 2006, the Council is committed to provide $2,577,985 during fiscal year 2007 as its local matching share for existing grant participation programs and locally funded activities. This amount has been designated in the June 30, 2006 General Fund balance.

Note 10 - Pass-through Funds

Grant revenues and expenditures include funds aggregating $1,157,360, passed through the Council from the Federal Transit Administration and the Federal Highway Administration to subrecipient agencies in 2006. As required under the agreements with grantor agencies, the recipient agencies contributed local matching funds aggregating $341,796.

The costs incurred under these grants are subject to the final closing adjustments of the subrecipient agencies' costs which, if any, should not materially affect the Council's future financial position or results of operations. At the end of the current fiscal year, pass-through funds payable of $472,680 represent amounts billed to the Council from the various subrecipient governmental agencies but not paid as of that date.

Note 11 - Stewardship, Compliance, and Accountability

Budgetary Information - An annual budget is adopted on a basis consistent with generally accepted accounting principles.

The budget document presents information consistent with the presentation of the actual results within the report.

The budget process begins with the staff developing the SEMCOG Work Program and Budget with input from funding and pass through agencies. The budget is presented to the Finance and Budget Committee for further input. The Finance and Budget Committee forwards the budget to the Executive Committee for concurrence and to the General Assembly for adoption. The budget is adopted in total with detail by revenue and expenditure categories presented for additional information. Throughout the year the actual revenues and expenditures are monitored against this information. Budget to actual information is presented throughout the year to the Finance and Budget Committee and Executive Committee.

Excess of Expenditures Over Appropriations in Budget - During the year, the Council incurred expenditures that were in excess of the amounts budgeted as follows:

	Budget	Actual	Variance
Pass-through match	$ 267,702	$ 309,467	$ (41,765)
Pass-through expeditures	1,121,479	1,157,360	(35,881)

The above-mentioned expenditures in excess of budget were offset by correlating revenues in excess of budget for grant funds that were not originally budgeted for.

Required Supplemental Information

Southeast Michigan Council of Governments

Required Supplemental Information
Budgetary Comparison Schedule – General Fund
Year Ended June 30, 2006

	Original and Final Adopted Budget	Actual Balances	Variance Favorable (Unfavorable)
Revenue			
Federal grants	$ 90,797	$ 115,740	$ 24,943
State-administered federal grants	8,339,216	7,269,360	(1,069,856)
Local dues and contributions	2,297,075	2,378,698	81,623
Other administered federal	95,106	61,531	(33,575)
Other revenues	412,092	324,815	(87,277)
Interest	60,000	238,786	178,786
Total operating revenue before pass-through revenue	11,294,286	10,388,930	(905,356)
Federal and state-administered pass-through	1,121,479	1,157,360	35,881
Pass-through match and in-kind revenue	267,702	309,467	41,765
Total revenue	12,683,467	11,855,757	(827,710)
Expenditures			
Salaries	4,315,264	3,800,902	514,362
Fringe benefits	2,262,993	2,032,742	230,251
Contracts	2,883,000	2,341,856	541,144
Rent	776,000	764,239	11,761
Travel	210,250	209,691	559
Supplies	332,200	310,557	21,643
Other costs	552,910	566,758	(13,848)
Total operating expenditures before pass-through expenditures	11,332,617	10,026,745	1,305,872
Pass-through expenditures	1,121,479	1,157,360	(35,881)
Pass-through match	267,702	309,467	(41,765)
Total expenditures	12,721,798	11,493,572	1,228,226
Excess of Revenue Over Expenditures	(38,331)	362,185	400,516
Fund Balance - Beginning of year	6,189,950	6,189,950	-
Fund Balance - End of year	**$ 6,151,619**	**$ 6,552,135**	**$ 400,516**

Single Audit Report

plante moran

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Independent Auditor's Report

To the Executive Committee
Southeast Michigan Council of Governments

We have audited the financial statements of the governmental activities and major fund of the Southeast Michigan Council of Governments (the "Council") for the year ended June 30, 2006, which collectively comprise the basic financial statements, and have issued our report thereon dated September 22, 2006. Those basic financial statements are the responsibility of the management of the Southeast Michigan Council of Governments. Our responsibility was to express opinions on those basic 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 basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Southeast Michigan Council of Governments' basic financial statements. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The information in this schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Plante & Moran, PLLC

September 22, 2006

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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Executive Committee
Southeast Michigan Council of Governments

We have audited the financial statements of the governmental activities and major fund of the Southeast Michigan Council of Governments (the "Council") as of and for the year ended June 30, 2006, which collectively comprise the basic financial statements, and have issued our report thereon dated September 22, 2006. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Council's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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To the Executive Committee
Southeast Michigan Council of Governments

This report is intended solely for the information and use of the executive committee, finance and budget committee, management, and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Moran, PLLC

September 22, 2006

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Report on Compliance with Requirements Applicable to Each
Major Program and on Internal Control Over Compliance in Accordance
with OMB Circular A-133

To the Executive Committee
Southeast Michigan Council of Governments

Compliance

We have audited the compliance of the Southeast Michigan Council of Governments (the "Council") with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended June 30, 2006. The major federal program of the Southeast Michigan Council of Governments is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the Council's management. Our responsibility is to express an opinion on the Council's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Council's compliance with those requirements.

In our opinion, the Southeast Michigan Council of Governments complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 2006.

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To the Executive Committee
Southeast Michigan Council of Governments

Internal Control Over Compliance

The management of the Southeast Michigan Council of Governments is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Council's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the executive committee, finance and budget committee, management, and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Moran, PLLC

September 22, 2006

Southeast Michigan Council of Governments

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2006

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Federal Grant Name/Number	SEMCOG GRANT #/ID	Federal Expenditures
U.S. Department of Transportation - Passed through the Michigan Department of Transportation:				
Federal Highway Administration Highway Planning & Construction	20.205	2003-0S86	CRS4	$ 1,795,740
Federal Highway Administration Highway Planning & Construction	20.205	2003-0009	FO5A	55,344
Federal Highway Administration Highway Planning & Construction	20.205	2003-0009	F05M	16,903
Federal Highway Administration Highway Planning & Construction	20.205	2003-0009	F05S	20,556
Federal Highway Administration Highway Planning & Construction	20.205	2003-0009	F06A	223,017
Federal Highway Administration Highway Planning & Construction	20.205	2003-0009	F06M	37,974
Federal Highway Administration Highway Planning & Construction	20.205	2003-0009	F06S	72,734
Federal Highway Administration Highway Planning & Construction	20.205	2003-0009	F06	3,914,674
Federal Highway Administration Highway Planning & Construction	20.205	2003-2009	OC06	16,126
Federal Highway Administration Highway Planning & Construction	20.205	92-0956	OZ01	(79,571)
Federal Highway Administration Highway Planning & Construction	20.205	92-0956	OZ03	113,828
Federal Highway Administration Highway Planning & Construction	20.205	2003-0009	PC05	36,583
Federal Highway Administration Highway Planning & Construction	20.205	2003-0009	PC06	216,428
Federal Highway Administration Highway Planning & Construction	20.205	2003-0009	RS06	264,075
Federal Highway Administration Highway Planning & Construction	20.205	2003-0009	RSS6	94,500
Federal Highway Administration Highway Planning & Construction	20.205	2003-0009	TAS5	42,625
Federal Highway Administration Highway Planning & Construction	20.205	2003-2009	TAS6	93,534
Federal Highway Administration Highway Planning & Construction	20.205	92-0956	WHM4	274,401
Subtotal - Federal Highway Administration Highway Planning & Construction				7,209,471
Federal Transit Administration	20.505	2003-0009	U05	49,048
Federal Transit Administration	20.505	2003-0009	U06	1,215,997
Subtotal - Federal Transit Administration				1,265,045
Federal Highway Administration Planning and Research	20.515	2006-0009	EIA6	12,782
Total funds passed through Michigan Department of Transportation				8,487,298
Federal Highway Administration Highway Training Education	20.215	DTFH61-05-H0006	OC05	115,740
Total U.S. Department of Transportation funding				8,603,038
Passed through Wayne County:				
Wayne County Rouge River National Wet Weather	66.606	X995743-06-0	WC15	26,260
Wayne County Rouge River National Wet Weather	66.606	X995743-06-1	WC25	5,032
Wayne County Rouge River National Wet Weather	66.606	X995743-06-2	WC35	30,239
Total funds passed through Wayne County				61,531
Total federal awards expended				**$ 8,664,569**

See Notes to Schedule of Expenditures of Federal Awards.

Note 1 - Significant Accounting Policies

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Southeast Michigan Council of Governments and is presented on the same basis of accounting as the basic financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

A reconciliation of the Council's basic financial statements federal source revenue presentation with the schedule of expenditures of federal awards is as follows:

Revenue from federal sources - As reported on financial statements	
Federal revenue reported as federal grants	$ 115,740
Federal revenue reported as state-administered federal grants	7,329,938
Federal revenue reported as federal and state-administered pass-through	1,157,360
Federal revenue reported as other administered federal	61,531
Federal expenditures per the schedule of expenditures of federal awards	**$ 8,664,569**

Note 2 - Subrecipient Awards

Of the federal expenditures presented in the schedule, federal awards were provided to subrecipients as follows:

Federal Program Title	CFDA Number	Amount Provided to Subrecipients
Federal Highway Administration - Planning and Construction Grant - Passed through to:	20.205	
Washtenaw Area Transportation Study/ Ann Arbor Transportation Authority		$ 55,344
Toledo Metropolitan Area Council of Governments		16,903
St. Clair County Transportation Study		20,556
Washtenaw Area Transportation Study/ Ann Arbor Transportation Authority		223,017
Toledo Metropolitan Area Council of Governments		37,974
St. Clair County Transportation Study		72,734
Total project number		**$ 426,528**
Federal Transit Administration - Passed through to:	20.505	
Suburban Mobile Authority for Regional Transportation		$ 266,544
Ann Arbor Transportation Study		49,440
Washtenaw Transportation Study		11,747
Detroit Department of Transportation		305,490
Total project number		**$ 633,221**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? ____ Yes _X_ No
- Reportable condition(s) identified that are not considered to be material weaknesses? ____ Yes _X_ None reported

Noncompliance material to financial statements noted? ____ Yes _X_ No

Federal Awards

Internal control over major program(s):

- Material weakness(es) identified? ____ Yes _X_ No
- Reportable condition(s) identified that are not considered to be material weaknesses? ____ Yes _X_ None reported

Type of auditor's report issued on compliance for major program(s): Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? ____ Yes _X_ No

Identification of major program:

CFDA Number	Name of Federal Program or Cluster
20.205	Federal Highway Administration Highway Planning and Construction

Dollar threshold used to distinguish between type A and type B programs: $300,000

Auditee qualified as low-risk auditee? _X_ Yes ____ No

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None

Other Supplemental Information

Southeast Michigan Council of Governments

Schedule of Indirect Costs
For the Year Ended June 30, 2006

Salaries	174,017.94
Part Time Salaries	187.00
Contract Labor	0.00
Contracts	55,507.00
Travel	4,618.01
Meetings & Conferences	5,564.00
Auto Rental & Maint	61,013.87
Data Processing	43,515.58
Furniture Expense	14,584.79
Computer Expense	1,295.00
Print/Stationary	14,487.90
Office Supplies	16,460.01
Postage	4,640.14
Insurance	24,344.00
Dues/Membership/Subscript	8,606.50
Other Expenses	4,759.81
Telephone	33,958.91
Utilities & Other	37,104.82
Equip Rental & Maint	108,111.27
Depreciation Expenses	36,414.26
Home Rent	764,238.88
Meeting Expenses	2,778.36
Refunded Expend.	0.00
Fringe Benefits	99,016.39
	1,515,224.44

The indirect cost rate for the year ended June 30, 2006 is the ratio of the indirect costs to direct and other allocated costs or:

Indirect cost	1,515,224.44	
		24.13%
Direct costs and other allocated costs	6,278,859.29	

Budgeted indirect rate: 24%

OPERATIONAL EXPENSES	10,061,832.94
LESS:	
Indirect Costs	(1,515,224.44)
CONTRACT (ELM 1-8 ONLY)	(2,265,659.97)
IN-KIND (ELM 1-8 ONLY)	(44,915.48)
add back REF EXP (ELM 1-8 ONLY)	23,951.24
add back MEET REV (ELM 1-8 ONLY)	18,875.00
	6,278,859.29

Southeast Michigan Council of Governments

Schedule of Support Services Costs
For the Year Ended June 30, 2006

Salaries-Full Time	653,564.86
Salaries-Part Time	154.50
Contract Labor	0.00
Contracts	20,686.74
Travel	19,042.38
Meeting & Conferences	21,677.82
Auto- Rental & Maint	107.44
Data Processing	61,558.69
Furniture Expense	211.99
Computer Equip Exp	1,851.85
Print & Stationary	33,839.88
Office Supplies	2,649.76
Postage	30,916.47
Due & Memberships	38,719.51
Other	3,847.38
Telephone	0.00
Equip rent & maint	688.00
Meeting Expenses	36,311.54
Meeting Revenue	0.00
Refund Expend	(18,044.83)
Fringe Benefits	371,832.64
	1,279,616.62

The support services cost rate for the year ended June 30, 2006 is the ratio of the support services costs to direct and other allocated costs of:

Support services costs	1,279,616.62		
		=	28.67%
Direct and other allocated costs	4,463,865.19		

Budgeted support rate: 28%

The direct and other allocated costs making up the allocation base are as follow:

Direct costs and allocated fringe benefits	6,278,859.29
LESS:	
Support Services	(1,279,616.62)
Data Processing(elm 1-8)	(296,118.56)
MA05 (less indirect & dp)	(141,726.52)
MA06 (less indirect & dp)	(97,532.40)
	4,463,865.19

Southeast Michigan Council of Governments

Schedule of Allocated Direct Data Processing Costs
For the Year Ended June 30, 2006

	DP COST
Salaries	145,039.83
Contracts	0.00
Travel	1,163.12
Meetings & Conference	3,159.00
Computer Equip. Exp	95,156.69
Print & Stationary	0.00
Office Supplies	625.48
Postage	837.30
Dues/Membership	164.67
Other Expenses	100.76
Telephone	15,337.14
Equip Rental & Maint	24,834.82
Depreciation	32,218.14
Meeting Expenses	41.27
Fringe Benefits	82,514.61
	401,192.83

Direct Data Processing costs	401,192.83	
		$1,061.36
Total Base Units	378	

Southeast Michigan Council of Governments

Computation of Fringe Benefit Rates and Schedule of Fringe Benefits
For the Year Ended June 30, 2006

	PART TIME	FULL TIME	TOTAL
FICA	14,607.27	244,377.47	258,984.74
MEDICARE	3,546.24	59,328.13	62,874.37
UNEMPLOYMENT		17,675.49	17,675.49
DENTAL INSURANCE		67,564.61	67,564.61
LIFE & DISABILITY INSURANCE		64,129.94	64,129.94
GROUP HEALTH INSURANCE		727,341.29	727,341.29
WORKERS COMPENSATION		14,002.00	14,002.00
ANNUAL LEAVE		327,661.12	327,661.12
SICK LEAVE		136,479.21	136,479.21
HOLIDAY LEAVE		143,289.15	143,289.15
ADMIN LEAVE		15,747.18	15,747.18
RETIREMENT		110,519.90	110,519.90
OTHER FRINGE BENEFITS		112,292.92	112,292.92
TOTAL	18,154.51	2,040,409.41	2,058,561.92

FRINGE BENEFITS WERE ALLOCATED TO COST CENTERS AS FOLLOWS:

DIRECT COSTS	1,505,198.28
DATA PROCESSING COSTS	82,514.61
SUPPORT SERVICES COSTS	371,832.64
INDIRECT COSTS	99,016.39
	2,058,561.92

THE SEPARATE FRINGE BENEFIT RATE FOR THE YEAR ENDED JUNE 30, 2006 ARE AS FOLLOWS:

	FULL-TIME EMPLOYEES		PART-TIME EMPLOYEES		COMBINED COSTS	
FRINGE BENEFITS	2,040,408.41		18,153.51		2,058,561.92	
		56.89%		8.47%		54.16%
GROSS SALARIES	3,586,522.58		214,378.62		3,800,901.20	

Budgeted fringe rate: 55%

		FULL TIME	PART TIME
		94.36%	5.64%
TOTAL FICA	258,984.74	244,377.47	14,607.27
TOTAL MEDICARE	62,874.37	59,328.13	3,546.24
	321,859.11	303,705.60	18,153.51

Southeast Michigan Council of Governments

General Fund
Combined Statement of Revenues and Expenditures by Funding Source
For the Year Ended June 30, 2006

	MDOT/FHWA PROJECTS TOTAL	MDOT SERVICES PROJECTS TOTAL	MDOT ASSISTANCE PROJECTS TOTAL	LOCAL/OTHER PROJECTS TOTAL	TOTALS (MEMORANDUM ONLY) 2006	TOTALS (MEMORANDUM ONLY) 2005
Revenues earned:						
Federal grants	115,740	0	0	0	115,740	159,572
State administered federal	4,500,138	611,587	2,218,213	0	7,329,938	6,911,599
Federal & State Admin pass throu	1,106,108	0	51,251	0	1,157,360	1,118,092
State grants	0	0	0	0	0	0
Local matching contributions	264,552	0	44,915	0	309,467	289,246 *
Local (SEMCOG)	1,043,311	15,590	17,855	1,301,947	2,378,704	2,377,747
Other administered Federal	0	0	0	61,531	61,531	52,754
Other revenues	0	0	0	324,815	324,815	400,001
Interest revenue & Misc rev	0	0	0	238,786	238,786	100,701
Total revenues earned	7,029,849	627,177	2,332,235	1,927,079	11,916,341	11,409,712
Expenditures:						
Direct Cost						
Salaries	1,972,032	208,987	107,209	539,712	2,827,940	2,830,379
Subcontracts	239,889	0	1,947,080	78,690	2,265,660	2,350,735
Travel	55,100	10,074	6,043	22,129	93,346	79,120
Data processing	235,621	21,227	3,184	36,086	296,119	291,910
Supplies	24,620	18,256	2,983	47,148	93,008	128,052
Other costs	129,520	19,973	1,236	(9,925)	140,805	(73,880)
Allocated costs:						
Fringe benefits	1,028,603	118,895	60,992	296,709	1,505,199	1,526,869
Support services	920,210	107,838	51,159	200,411	1,279,617	1,232,781
Indirect costs	1,053,593	121,928	56,181	283,523	1,515,225	1,462,706
Equipment expenditures, net of depreciation	0	0	0	35,654	35,654	(23,146)
Operational Expenditures	5,659,189	627,177	2,236,068	1,530,137	10,052,571	9,805,527
Pass-through expenditures	1,106,108	0	51,251	0	1,157,360	1,118,092
Pass-through match	264,552	0	0	0	264,552	256,357
In-kind Match	0	0	44,916	0	44,915	51,868
Total expenditures	7,029,849	627,177	2,332,235	1,530,137	11,519,398	11,231,844
Excess of revenues over expenditures				396,943	396,943	177,868 *

* Adjustment made to 2005 Local-(SEMCOG) in 2006. This adjustment was not reflected in the 2005 grant worksheets.

Southeast Michigan Council of Governments

Combining Statement of Revenues and Expenditures
By Funding Source - Federal Highway Administration and Federal Transit Administration
Grants through Michigan Department of Transportation
For the Year Ended June 30, 2006

	F05 FHWA 112 DETROIT UZA UWP 04-05 2003-0009/Z32 80107	F05A FHWA 112 ANN ARBOR UZA UWP 04-05 2003-0009/Z30 80108	F05M FHWA 112 TOL/MONROE UZA UWP 04-05 2003-0009/Z33 80109	F05S FHWA 112 PORT HURON UZA UWP 04-05 2003-0009/Z31 80110	U05 FTA SEC 8 MI-60-2009 UWP 04-05 2003-0009/Z34 77186	OC05 REG. TRANS. OP. COLLABORATION DTFH61-05-H-00006	TOTAL
Grantor funding percentage	81.85%	81.85%	81.85%	81.85%	80%	100%	
Revenues earned:							
Federal grants	0.00	0.00	0.00	0.00	0.00	115,739.65	115,739.65
State administered Federal grants	0.00	55,343.67	16,903.46	20,555.87	49,046.07	0.00	141,851.07
State grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	0.00	0.00	14.43	0.01	(0.16)	28,934.92	28,949.20
Local matching contributions	0.00	12,272.30	3,751.49	4,558.21	12,261.97	0.00	32,843.97
Other administered Federal grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
In-kind revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total revenues earned	0.00	67,615.97	20,669.38	25,114.09	61,309.88	144,674.57	319,383.89
Expenditures:							
Salaries	0.00	0.00	0.00	0.00	0.00	29,409.21	29,409.21
Subcontracts	0.00	0.00	0.00	0.00	0.00	69,581.35	69,581.35
Travel	0.00	0.00	0.00	0.00	0.00	680.57	680.57
Data processing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies	0.00	0.00	0.00	0.00	0.00	195.74	195.74
Other costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fringe benefits	0.00	0.00	0.00	0.00	0.00	16,731.19	16,731.19
Support services	0.00	0.00	0.00	0.00	0.00	13,477.66	13,477.86
Indirect costs	0.00	0.00	0.00	0.00	0.00	14,598.65	14,598.65
Operational Expenditures	0.00	0.00	0.00	0.00	0.00	144,674.57	144,674.57
Pass-through expenditures	0.00	55,343.67	16,917.89	20,555.88	49,047.91	0.00	141,865.35
Pass-through match	0.00	12,272.30	3,751.49	4,558.21	12,261.97	0.00	32,843.97
In-kind match	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total expenditures	0.00	67,615.97	20,669.36	25,114.09	61,309.88	144,674.57	319,383.89
Accounts receivable @ 7/1/05	1,271,819.83	53,611.19	14,151.02	47,433.65	485,474.39	15,346.48	1,887,836.56
Federal and state share of expended funds	0.00	55,343.67	16,903.46	20,555.87	49,046.07	115,739.65	257,590.72
Cash received FY 2006	1,271,819.83	108,954.86	31,054.48	67,989.52	534,522.46	106,521.91	2,120,863.06
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable @ 6/30/06	0.00	0.00	0.00	0.00	0.00	24,564.22	24,564.22

Southeast Michigan Council of Governments

By Funding Source - Federal Highway Administration and Federal Transit Administration
Grants through Michigan Department of Transportation
Pass through Expenses/Match
For the Year Ended June 30, 2006

	F05 FHWA 112 DETROIT UZA UWP 04-05 2003-0009/Z32 80107	F05A FHWA 112 ANN ARBOR UZA UWP 04-05 2003-0009/Z30 80108	F05M FHWA 112 TOL/MONROE UZA UWP 04-05 2003-0009/Z33 80109	F05S FHWA 112 PORT HURON UZA UWP 04-05 2003-0009/Z31 80110	U05 FTA SEC 8 MI-80-2009 UWP 04-05 2003-0009/Z34 77186	OC05 REG. TRANS. OP. COLLABORATION DTFH61-05-H-00006	TOTAL
SMART - Payable	0.00	0.00	0.00	0.00	47,981.60	0.00	47,981.60
AATA - Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WATS - Payable	0.00	55,343.67	0.00	0.00	1,066.31	0.00	56,409.98
SCCOTS - Payable	0.00	0.00	0.00	20,555.88	0.00	0.00	20,555.88
DDOT - Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TMACOG - Payable	0.00	0.00	16,917.89	0.00	0.00	0.00	16,917.89
Pass thru Payable Total	0.00	55,343.67	16,917.89	20,555.88	49,047.91	0.00	141,865.35
SMART - Pass thru match	0.00	0.00	0.00	0.00	11,995.40	0.00	11,995.40
AATA - Pass thru match	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WATS - Pass thru match	0.00	12,272.30	0.00	0.00	266.57	0.00	12,538.87
SCCOTS - Pass thru match	0.00	0.00	0.00	4,558.21	0.00	0.00	4,558.21
DDOT - Pass thru match	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TMACOG - Pass thru match	0.00	0.00	3,751.49	0.00	0.00	0.00	3,751.49
Pass thru Match Total	0.00	12,272.30	3,751.49	4,558.21	12,261.97	0.00	32,843.97
Total	0.00	67,615.97	20,669.38	25,114.09	61,309.88	0.00	174,709.32

Southeast Michigan Council of Governments

Combining Statement of Revenues and Expenditures
By Funding Source - Federal Highway Administration and Federal Transit Administration
Grants through Michigan Department of Transportation
From Project Inception through June 30, 2006

	F05 FHWA 112 DETROIT UZA UWP 04-05 2003-0009/Z32 80107	F05A FHWA 112 ANN ARBOR UZA UWP 04-05 2003-0009/Z30 80108	F05M FHWA 112 TOL/MONROE UZA UWP 04-05 2003-0009/Z33 80109	F05S FHWA 112 PORT HURON UZA UWP 04-05 2003-0009/Z31 80110	U05 FTA SEC 8 MI-80-2009 UWP 04-05 2003-0009/Z34 77186	OC05 REG. TRANS. OP. COLLABORATION DTFH61-05-H-00006	TOTAL
Grantor award total	5,489,232	363,295	100,240	115,192	1,641,015	200,000	
Revenues earned:							
Federal grants	0.00	0.00	0.00	0.00	0.00	131,086.13	131,086.13
State administered Federal grants	4,183,630.76	251,285.58	57,874.10	92,329.02	1,296,187.35	0.00	5,881,306.81
State grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	927,707.92	0.06	478.99	0.02	158,733.50	32,771.54	1,119,692.03
Local matching contributions	0.00	55,721.85	12,372.05	20,473.70	165,313.75	0.00	253,881.35
Other administered Federal grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
In-kind revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total revenues earned	5,111,338.68	307,007.49	70,725.14	112,802.74	1,620,234.60	163,857.67	7,385,966.32
Expenditures:							
Salaries	1,632,251.79	0.00	1,029.87	0.00	267,792.11	34,141.54	1,935,215.31
Subcontracts	742,419.42	0.00	0.00	0.00	82,491.08	75,756.70	900,667.20
Travel	32,927.91	0.00	0.00	0.00	4,214.84	680.57	37,823.32
Data processing	196,327.89	0.00	0.00	0.00	27,083.50	0.00	223,411.39
Supplies	44,714.02	0.00	0.00	0.00	5,114.89	250.94	50,079.85
Other costs	32,791.92	0.00	0.00	0.00	5,735.34	732.75	39,260.01
Fringe benefits	865,701.63	0.00	588.22	0.00	145,553.72	19434.09	1,031,277.66
Support services	728,788.60	0.00	452.06	0.00	119,694.99	15775.24	864,710.89
Indirect costs	835,415.50	0.00	489.41	0.00	135,987.13	17085.84	988,977.88
Operational Expenditures	5,111,338.68	0.00	2,559.56	0.00	793,667.60	163,857.67	6,071,423.51
Pass-through expenditures	0.00	251,285.64	55,793.53	92,329.04	661,253.25	0.00	1,060,661.46
Pass-through match	0.00	55,721.85	12,372.05	20,473.70	165,313.75	0.00	253,881.35
In-kind match	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total expenditures	5,111,338.68	307,007.49	70,725.14	112,802.74	1,620,234.60	163,857.67	7,385,966.32
Federal and state share of expended funds	4,183,630.76	251,285.58	57,874.10	92,329.02	1,296,187.35	131,086.13	6,012,392.94
Cash received	4,183,830.76	251,285.58	57,874.10	92,329.02	1,296,187.35	106,521.91	5,987,828.72
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable @ 6/30/06	0.00	0.00	0.00	0.00	0.00	24,564.22	24,564.22

Southeast Michigan Council of Governments

By Funding Source - Federal Highway Administration and Federal Transit Administration
Grants through Michigan Department of Transportation
Pass through Expenses/Match
From Project Inception through June 30, 2006

	F05 FHWA 112 DETROIT UZA UWP 04-05 2003-0009/Z32 80107	F05A FHWA 112 ANN ARBOR UZA UWP 04-05 2003-0009/Z30 80108	F05M FHWA 112 TOL/MONROE UZA UWP 04-05 2003-0009/Z33 80109	F05S FHWA 112 PORT HURON UZA UWP 04-05 2003-0009/Z31 80110	U05 FTA SEC 8 MI-80-2009 UWP 04-05 2003-0009/Z34 77186	OC05 REG. TRANS. OP. COLLABORATION DTFH61-05-H-00006	TOTAL
SMART - Payable	0.00	0.00	0.00	0.00	299,499.60	0.00	299,499.60
AATA - Payable	0.00	0.00	0.00	0.00	49,440.00	0.00	49,440.00
WATS - Payable	0.00	251,285.64	0.00	0.00	12,813.65	0.00	264,099.29
SCCOTS - Payable	0.00	0.00	0.00	92,329.04	0.00	0.00	92,329.04
DDOT - Payable	0.00	0.00	0.00	0.00	299,500.00	0.00	299,500.00
TMACOG - Payable	0.00	0.00	55,793.53	0.00	0.00	0.00	55,793.53
Pass thru Payable Total	0.00	251,285.64	55,793.53	92,329.04	661,253.25	0.00	1,060,661.46
SMART - Pass thru match	0.00	0.00	0.00	0.00	74,875.40	0.00	74,875.40
AATA - Pass thru match	0.00	0.00	0.00	0.00	12,360.00	0.00	12,360.00
WATS - Pass thru match	0.00	55,721.85	0.00	0.00	3,203.35	0.00	58,925.20
SCCOTS - Pass thru match	0.00	0.00	0.00	20,473.70	0.00	0.00	20,473.70
DDOT - Pass thru match	0.00	0.00	0.00	0.00	74,875.00	0.00	74,875.00
TMACOG - Pass thru match	0.00	0.00	12,372.05	0.00	0.00	0.00	12,372.05
Pass thru Match Total	0.00	55,721.85	12,372.05	20,473.70	165,313.75	0.00	253,881.35
Total	0.00	307,007.49	68,165.58	112,802.74	826,567.00	0.00	1,314,542.81

Southeast Michigan Council of Governments

Combining Statement of Revenues and Expenditures
By Funding Source - Federal Highway Administration and Federal Transit Administration
Grants through Michigan Department of Transportation
For the Year Ended June 30, 2006

	F06 FHWA 112 DETROIT UZA UWP 05-06 2006-0009/Z7 84270	F06A FHWA 112 ANN ARBOR UZA UWP 05-06 2006-0009/Z5 84271	F06M FHWA 112 TOL/MONROE UZA UWP 05-06 2006-0009/Z8 84272	F06S FHWA 112 PORT HURON UZA UWP 05-06 2006-0009/Z6 84273	U06 FTA SEC 8 MI-80-2009 UWP 05-06 2006-0009/Z9 84344	TOTAL
Grantor funding percentage	81.85%	81.85%	81.85%	81.85%	80%	
Revenues earned:						
Federal grants	0.00	0.00	0.00	0.00	0.00	0.00
State administered Federal grants	3,914,672.75	223,017.41	37,974.22	72,734.21	1,215,996.97	5,464,395.56
State grants	0.00	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	868,067.30	0.01	599.53	0.01	145,695.08	1,014,361.93
Local matching contributions	0.00	49,453.46	7,821.14	16,128.60	158,304.33	231,707.53
Other administered Federal grants	0.00	0.00	0.00	0.00	0.00	0.00
Other revenues	0.00	0.00	0.00	0.00	0.00	0.00
In-kind revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total revenues earned	4,782,740.05	272,470.88	46,394.89	88,862.82	1,519,996.38	6,710,465.02
Expenditures:						
Salaries	1,683,033.42	0.00	1,265.13	0.00	258,324.65	1,942,623.20
Subcontracts	153,277.23	0.00	0.00	0.00	17,030.81	170,308.04
Travel	44,612.12	0.00	83.33	0.00	9,724.14	54,419.59
Data processing	208,238.29	0.00	0.00	0.00	27,383.07	235,621.36
Supplies	21,938.37	0.00	0.00	0.00	2,485.72	24,424.09
Other costs	113,433.47	0.00	0.00	0.00	16,086.65	129,520.12
Fringe benefits	873,622.56	0.00	719.74	0.00	137,529.41	1,011,871.71
Support services	784,545.69	0.00	592.87	0.00	121,593.53	906,732.09
Indirect costs	900,038.90	0.00	642.17	0.00	138,313.08	1,038,994.15
Operational Expenditures	4,782,740.05	0.00	3,303.24	0.00	728,471.06	5,514,514.35
Pass-through expenditures	0.00	223,017.42	35,270.51	72,734.22	633,220.99	964,243.14
Pass-through match	0.00	49,453.46	7,821.14	16,128.60	158,304.33	231,707.53
In-kind match	0.00	0.00	0.00	0.00	0.00	0.00
Total expenditures	4,782,740.05	272,470.88	46,394.89	88,862.82	1,519,996.38	6,710,465.02
Accounts receivable @ 7/1/05	0.00	0.00	0.00	0.00	0.00	0.00
Federal and state share of expended funds	3,914,672.75	223,017.41	37,974.22	72,734.21	1,215,996.97	5,464,395.56
Cash received FY 2006	2,905,482.90	129,695.60	21,933.17	43,328.83	401,409.73	3,501,850.23
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable @ 6/30/06	1,009,189.85	93,321.81	16,041.05	29,405.38	814,587.24	1,962,545.33

Southeast Michigan Council of Governments

By Funding Source - Federal Highway Administration and Federal Transit Administration
Grants through Michigan Department of Transportation
Pass through Expenses/Match
For the Year Ended June 30, 2006

	F06 FHWA 112 DETROIT UZA UWP 05-06 2006-0009/Z7 84270	F06A FHWA 112 ANN ARBOR UZA UWP 05-06 2006-0009/Z5 84271	F06M FHWA 112 TOL/MONROE UZA UWP 05-06 2006-0009/Z8 84272	F06S FHWA 112 PORT HURON UZA UWP 05-06 2006-0009/Z6 84273	U06 FTA SEC 8 MI-80-2009 UWP 05-06 2006-0009/Z9 84344	TOTAL
SMART - Payable	0.00	0.00	0.00	0.00	266,544.00	266,544.00
AATA - Payable	0.00	0.00	0.00	0.00	49,440.00	49,440.00
WATS - Payable	0.00	223,017.42	0.00	0.00	11,747.23	234,764.65
SCCOTS - Payable	0.00	0.00	0.00	72,734.22	0.00	72,734.22
DDOT - Payable	0.00	0.00	0.00	0.00	305,489.76	305,489.76
TMACOG - Payable	0.00	0.00	35,270.51	0.00	0.00	35,270.51
Pass thru Payable Total	0.00	223,017.42	35,270.51	72,734.22	633,220.99	964,243.14
SMART - Pass thru match	0.00	0.00	0.00	0.00	66,635.00	66,635.00
AATA - Pass thru match	0.00	0.00	0.00	0.00	12,360.00	12,360.00
WATS - Pass thru match	0.00	49,453.46	0.00	0.00	2,936.89	52,390.35
SCCOTS - Pass thru match	0.00	0.00	0.00	16,128.60	0.00	16,128.60
DDOT - Pass thru match	0.00	0.00	0.00	0.00	76,372.44	76,372.44
TMACOG - Pass thru match	0.00	0.00	7,821.14	0.00	0.00	7,821.14
Pass thru Match Total	0.00	49,453.46	7,821.14	16,128.60	158,304.33	231,707.53
Total	0.00	272,470.88	43,091.65	88,862.82	791,525.32	1,195,950.67

Southeast Michigan Council of Governments

Combining Statement of Revenues and Expenditures
By Funding Source - Federal Highway Administration and Federal Transit Administration
Grants through Michigan Department of Transportation
From Project Inception through June 30, 2006

	F06 FHWA 112 DETROIT UZA UWP 05-06 2006-0009/Z7 84270	F06A FHWA 112 ANN ARBOR UZA UWP 05-06 2006-0009/Z5 84271	F06M FHWA 112 TOL/MONROE UZA UWP 05-06 2006-0009/Z8 84272	F06S FHWA 112 PORT HURON UZA UWP 05-06 2006-0009/Z6 84273	U06 FTA SEC 8 MI-80-2009 UWP 05-06 2006-0009/Z9 84344	TOTAL
Grantor award total	5,821,652	351,939	78,013	125,509	1,647,874	
Revenues earned:						
Federal grants	0.00	0.00	0.00	0.00	0.00	0.00
State administered Federal grants	3,914,672.75	223,017.41	37,974.22	72,734.21	1,215,996.97	5,464,395.56
State grants	0.00	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	868,067.30	0.01	599.53	0.01	145,695.08	1,014,361.93
Local matching contributions	0.00	49,453.46	7,821.14	16,128.60	158,304.33	231,707.53
Other administered Federal grants	0.00	0.00	0.00	0.00	0.00	0.00
Other revenues	0.00	0.00	0.00	0.00	0.00	0.00
In-kind revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total revenues earned	4,782,740.05	272,470.88	46,394.89	88,862.82	1,519,996.38	6,710,465.02
Expenditures:						
Salaries	1,683,033.42	0.00	1,265.13	0.00	258,324.65	1,942,623.20
Subcontracts	153,277.23	0.00	0.00	0.00	17,030.81	170,308.04
Travel	44,612.12	0.00	83.33	0.00	9,724.14	54,419.59
Data processing	208,238.29	0.00	0.00	0.00	27,383.07	235,621.36
Supplies	21,938.37	0.00	0.00	0.00	2,485.72	24,424.09
Other costs	113,433.47	0.00	0.00	0.00	16,086.65	129,520.12
Fringe benefits	873,622.56	0.00	719.74	0.00	137,529.41	1,011,871.71
Support services	784,545.69	0.00	592.87	0.00	121,593.53	906,732.09
Indirect costs	900,038.90	0.00	642.17	0.00	138,313.08	1,038,994.15
Operational Expenditures	4,782,740.05	0.00	3,303.24	0.00	728,471.06	5,514,514.35
Pass-through expenditures	0.00	223,017.42	35,270.51	72,734.22	633,220.99	964,243.14
Pass-through match	0.00	49,453.46	7,821.14	16,128.60	158,304.33	231,707.53
In-kind match	0.00	0.00	0.00	0.00	0.00	0.00
Total expenditures	4,782,740.05	272,470.88	46,394.89	88,862.82	1,519,996.38	6,710,465.02
Federal and state share of expended funds	3,914,672.75	223,017.41	37,974.22	72,734.21	1,215,996.97	5,464,395.56
Cash received	2,905,482.90	129,695.60	21,933.17	43,328.83	401,409.73	3,501,850.23
adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable @ 6/30/06	1,009,189.85	93,321.81	16,041.05	29,405.38	814,587.24	1,962,545.33

Southeast Michigan Council of Governments

By Funding Source - Federal Highway Administration and Federal Transit Administration
Grants through Michigan Department of Transportation
Pass Through Expenses/Match
From Project Inception through June 30, 2006

	F06 FHWA 112 DETROIT UZA UWP 05-06 2006-0009/Z7 84270	F06A FHWA 112 ANN ARBOR UZA UWP 05-06 2006-0009/Z5 84271	F06M FHWA 112 TOL/MONROE UZA UWP 05-06 2006-0009/Z8 84272	F06S FHWA 112 PORT HURON UZA UWP 05-06 2006-0009/Z6 84273	U06 FTA SEC 8 MI-80-2009 UWP 05-06 2006-0009/Z9 84344	TOTAL
SMART - Payable	0.00	0.00	0.00	0.00	266,544.00	266,544.00
AATA - Payable	0.00	0.00	0.00	0.00	49,440.00	49,440.00
WATS - Payable	0.00	223,017.42	0.00	0.00	11,747.23	234,764.65
SCCOTS - Payable	0.00	0.00	0.00	72,734.22	0.00	72,734.22
DDOT - Payable	0.00	0.00	0.00	0.00	305,489.76	305,489.76
TMACOG - Payable	0.00	0.00	35,270.51	0.00	0.00	35,270.51
Pass thru Payable Total	0.00	223,017.42	35,270.51	72,734.22	633,220.99	964,243.14
SMART - Pass thru match	0.00	0.00	0.00	0.00	66,635.00	66,635.00
AATA - Pass thru match	0.00	0.00	0.00	0.00	12,360.00	12,360.00
WATS - Pass thru match	0.00	49,453.46	0.00	0.00	2,936.89	52,390.35
SCCOTS - Pass thru match	0.00	0.00	0.00	16,128.60	0.00	16,128.60
DDOT - Pass thru match	0.00	0.00	0.00	0.00	76,372.44	76,372.44
TMACOG - Pass thru match	0.00	0.00	7,821.14	0.00	0.00	7,821.14
Pass thru Match Total	0.00	49,453.46	7,821.14	16,128.60	158,304.33	231,707.53
Total	0.00	272,470.88	43,091.65	88,862.82	791,525.32	1,195,950.67

Southeast Michigan Council of Governments

Combining Statement of Revenues and Expenditures
By Funding Source - Michigan Department of Transportation - Service
For the Year Ended June 30, 2006

	PC05 PLANNING COORDINATION 2003-0009/Z37 81116	PC06 PLANNING COORDINATION 2006-0009/Z3 84861	RS05 RIDESHARING CMAQ 2004-0278 72263	RS06 RIDESHARING CMAQ 2005-0317 83100	RSS6 RIDESHARING SMART PORTION 83101	TOTAL
Grantor funding percentage	100%	100%	100%	100%	100%	
Revenues earned:						
Federal grants	0.00	0.00	0.00	0.00	0.00	0.00
State administered Federal grants	36,583.02	216,428.47	0.00	264,075.38	94,500.00	611,586.87
State grants	0.00	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	2,602.15	0.00	0.00	12,339.16	648.82	15,590.13
Local matching contributions	0.00	0.00	0.00	0.00	0.00	0.00
Other administered Federal grants	0.00	0.00	0.00	0.00	0.00	0.00
Other revenues	0.00	0.00	0.00	0.00	0.00	0.00
Total revenues earned	39,185.17	216,428.47	0.00	276,414.54	95,148.82	627,177.00
Expenditures:						
Salaries	14,038.33	81,436.65	0.00	85,578.63	27,933.31	208,986.92
Subcontracts	0.00	0.00	0.00	0.00	0.00	0.00
Travel	26.33	310.13	0.00	6,715.10	3,022.06	10,073.62
Data processing	3,184.07	9,552.21	0.00	6,368.14	2,122.71	21,227.13
Supplies	8.39	7.38	0.00	11,371.90	6,868.57	18,256.24
Other costs	0.00	0.00	0.00	15,764.74	4,208.49	19,973.23
Fringe benefits	7,986.55	46,330.11	0.00	48,686.53	15,891.53	118,894.72
Support services	6,323.63	36,716.78	0.00	48,192.58	16,604.55	107,837.54
Indirect costs	7,617.87	42,075.21	0.00	53,736.92	18,497.60	121,927.60
Operational expenditures	39,185.17	216,428.47	0.00	276,414.54	95,148.82	627,177.00
Pass-through expenditures	0.00	0.00	0.00	0.00	0.00	0.00
Pass-through match	0.00	0.00	0.00	0.00	0.00	0.00
Total expenditures	39,185.17	216,428.47	0.00	276,414.54	95,148.82	627,177.00
Accounts receivable @ 7/1/05	55,199.34	0.00	113,736.88	0.00	0.00	168,936.22
Federal and state share of expended funds	36,583.02	216,428.47	0.00	264,075.38	94,500.00	611,586.87
Cash received FY 2006	91,782.36	146,883.48	113,736.88	264,075.38	94,500.00	710,978.10
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable @ 6/30/06	(0.00)	69,544.99	0.00	0.00	0.00	69,544.99

Southeast Michigan Council of Governments

Combining Statement of Revenues and Expenditures
By Funding Source - Michigan Department of Transportation - Service
From Project Inception through June 30, 2006

	PC05 PLANNING COORDINATION 2003-0009/Z37 81116	PC06 PLANNING COORDINATION 2006-0009/Z3 84861	RS05 RIDESHARING CMAQ 2004-0278 72263	RS06 RIDESHARING CMAQ 2005-0317 83100	RSS6 RIDESHARING SMART PORTION 83101	TOTAL
Grant award total	339,082	339,082	316,756	271,000	94,500	
Revenues earned						
Federal grants	0.00	0.00	0.00	0.00	0.00	0.00
State administered Federal grants	330,311.10	216,428.47	279,970.33	264,075.38	94,500.00	1,185,285.28
State grants	0.00	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	2,602.15	0.00	0.00	12,339.16	648.82	15,590.13
Local matching contributions	0.00	0.00	0.00	0.00	0.00	0.00
Other administered Federal grants	0.00	0.00	0.00	0.00	0.00	0.00
Other revenues	0.00	0.00	0.00	0.00	0.00	0.00
Total revenues earned	332,913.25	216,428.47	279,970.33	276,414.54	95,148.82	1,200,875.41
Expenditures:						
Salaries	126,629.72	81,436.65	90,639.91	85,578.63	27,933.31	412,218.22
Subcontracts	0.00	0.00	0.00	0.00	0.00	0.00
Travel	356.06	310.13	6,977.82	6,715.10	3,022.06	17,381.17
Data processing	13,722.34	9,552.21	4,215.30	6,368.14	2,122.71	35,980.70
Supplies	68.90	7.38	14,530.21	11,371.90	6,868.57	32,846.96
Other costs	162.00	0.00	9,778.29	15,764.74	4,208.49	29,913.52
Fringe benefits	72,293.69	46,330.11	51,769.45	48,686.53	15,891.53	234,971.31
Support services	55,899.48	36,716.78	48,526.76	48,192.58	16,604.55	205,940.15
Indirect costs	63,781.06	42,075.21	53,532.59	53,736.92	18,497.60	231,623.38
Operational expenditures	332,913.25	216,428.47	279,970.33	276,414.54	95,148.82	1,200,875.41
Pass-through expenditures	0.00	0.00	0.00	0.00	0.00	0.00
Pass-through match	0.00	0.00	0.00	0.00	0.00	0.00
Total expenditures	332,913.25	216,428.47	279,970.33	276,414.54	95,148.82	1,200,875.41
Federal and state share of expended funds	330,311.10	216,428.47	279,970.33	264,075.38	94,500.00	1,185,285.28
Cash received	330,311.10	146,883.48	279,970.33	264,075.38	94,500.00	1,115,740.29
Adjustment	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable@ 6/30/06	0.00	69,544.99	0.00	0.00	0.00	69,544.99

Southeast Michigan Council of Governments

Combining Statement of Revenues and Expenditures
By Funding Source - Michigan Department of Transportation - Projects
For the Year Ended June 30, 2006

	CRS4 COMMUTER RAIL STUDY 2003-0586 48561	EIA6 ECONOMIC IMPACT ANALYSIS 2006-0009/Z4 84864	OC06 REGL TRANS OPER COLLAB 2006-0009/Z10 85536	OZ01 OZONE ACTION CMAQ 92-0956 53603	OZ03 OZONE ACTION CMAQ 2003-0009 59102	TOTAL
Grantor funding percentage	100%	90%	100%	80%	80%	
Revenues earned:						
Federal grants	0.00	0.00	0.00	0.00	0.00	0.00
State administered Federal grants	1,795,740.34	12,781.90	16,126.47	(79,571.32)	34,256.58	1,858,905.29
State grants	0.00	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	0.00	1,420.21	0.00	(19,893.00)	15,989.56	17,409.77
Local matching contributions	0.00	0.00	0.00	0.00	0.00	0.00
Other administered Federal grants	0.00	0.00	0.00	0.00	0.00	0.00
Other revenues	0.00	0.00	0.00	0.00	0.00	0.00
Total revenues earned	1,795,740.34	14,202.11	16,126.47	(99,464.32)	50,246.14	1,876,315.06
Expenditures:						
Salaries	47,601.95	5,667.69	6,230.35	(25,610.15)	16,764.61	76,264.60
Subcontracts	1,672,925.48	0.00	0.00	0.00	0.00	1,672,925.48
Travel	764.05	0.00	13.00	(2,012.36)	548.05	1,325.10
Data processing	0.00	0.00	0.00	(17,064.13)	3,184.07	3,184.07
Supplies	872.53	0.00	0.00	(4,722.32)	1,820.86	2,693.39
Other costs	576.00	0.00	309.11	(2,606.71)	313.93	1,199.04
Fringe benefits	27,061.23	3,224.41	3,544.50	(14,330.76)	9,537.55	43,387.69
Support services	22,043.03	2,549.02	2,894.41	(13,260.49)	8,308.87	35,795.33
Indirect costs	23,876.07	2,760.99	3,135.10	(19,857.40)	9,768.20	39,540.36
Total expenditures	1,795,740.34	14,202.11	16,126.47	(99,464.32)	50,246.14	1,876,315.06
Accounts receivable @ 7/1/05	218,293.93	0.00	0.00	0.00	27,957.54	246,251.47
Federal and state share of expended funds	1,795,740.34	12,781.90	16,126.47	(79,571.32)	34,256.58	1,858,905.29
Cash received FY 2006	1,223,232.16	0.00	0.00	(51,613.78)	55,415.34	1,278,647.50
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable @ 6/30/06	790,802.11	12,781.90	16,126.47	(27,957.54)	6,798.78	826,509.26

Southeast Michigan Council of Governments

Combining Statement of Revenues and Expenditures
By Funding Source - Michigan Department of Transportation - Projects
From Project Inception through June 30, 2006

	CRS4 COMMUTER RAIL STUDY 2003-0586 48561	EIA6 ECONOMIC IMPACT ANALYSIS 2006-0009/Z4 84864	OC06 REGL TRANS OPER COLLAB 2006-0009/Z10 85536	OZ01 OZONE ACTION CMAQ 92-0956 53603	OZ03 OZONE ACTION CMAQ 2003-0009 59102	TOTAL
Grant award total	3,509,000	290,000	50,000	471,000	142,285	
Revenues earned:						
Federal grants	0.00	0.00	0.00	0.00	0.00	0.00
State administered Federal grants	2,850,352.67	12,781.90	16,126.47	189,826.96	113,828.00	2,993,089.04
State grants	0.00	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	0.00	1,420.21	0.00	47,456.74	35,882.46	37,302.67
Local matching contributions	0.00	0.00	0.00	0.00	0.00	0.00
Other administered Federal grants	0.00	0.00	0.00	0.00	0.00	0.00
Other revenues	0.00	0.00	0.00	0.00	0.00	0.00
Total revenues earned	2,850,352.67	14,202.11	16,126.47	237,283.70	149,710.46	3,030,391.71
Expenditures:						
Salaries	64,579.09	5,667.69	6,230.35	69,802.99	42,374.76	118,851.89
Subcontracts	2,684,851.96	0.00	0.00	0.00	0.00	2,684,851.96
Travel	844.00	0.00	13.00	2,126.00	2,560.41	3,417.41
Data processing	0.00	0.00	0.00	9,840.97	20,248.20	20,248.20
Supplies	991.43	0.00	0.00	8,014.54	6,543.18	7,534.61
Other costs	897.50	0.00	309.11	24,690.48	2,920.64	4,127.25
Fringe benefits	36,692.56	3,224.41	3,544.50	39,394.16	23,868.31	67,329.78
Support services	29,482.76	2,549.02	2,894.41	38,582.06	21,569.36	56,495.55
Indirect costs	32,013.37	2,760.99	3,135.10	44,832.50	29,625.60	67,535.06
Total expenses	2,850,352.67	14,202.11	16,126.47	237,283.70	149,710.46	3,030,391.71
Federal and state share of expended funds	2,850,352.67	12,781.90	16,126.47	189,826.96	113,828.00	2,993,089.04
Cash received	2,059,550.56	0.00	0.00	189,826.96	107,029.22	2,166,579.78
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable @ 6/30/06	790,802.11	12,781.90	16,126.47	0.00	6,798.78	826,509.26

Southeast Michigan Council of Governments

Combining Statement of Revenues and Expenditures
By Funding Source - Michigan Department of Transportation Projects
For The Year Ended June 30, 2006

	TAS5 TRANSPORTATION ASSET MGT 2003-0009/Z36	TAS6 TRANSPORTATION ASSET MGT 2006-0009/Z1	WCD3 WATS CRASH DATA 2003-0009 75648	WHM4 WOODWARD HERITAGE ROUTE MGT. 2003-0009 72095	TOTALS
Grantor funding percentage	100%	100%	81.85%	86.26%	
Revenues earned:					
Federal grants	0.00	0.00	0.00	0.00	0.00
State administered Federal grants	42,625.30	93,533.80	(0.04)	274,400.51	410,559.57
State grants	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	(6,710.99)	7,401.86	0.04	(245.63)	445.28
Local matching contributions	0.00	0.00	0.00	0.00	0.00
Other administered Federal grants	0.00	0.00	0.00	0.00	0.00
Other revenues	0.00	0.00	0.00	0.00	0.00
In-kind revenue	0.00	0.00	0.00	44,915.48	44,915.48
Total revenues earned	35,914.31	100,935.66	0.00	319,070.36	455,920.33
Expenditures:					
Salaries	11,875.72	19,068.73	0.00	0.00	30,944.45
Contracts	0.00	0.00	0.00	274,154.88	274,154.88
Travel	2,325.46	2,392.60	0.00	0.00	4,718.06
Data Processing	0.00	0.00	0.00	0.00	0.00
Supplies	145.73	144.02	0.00	0.00	289.75
Other costs	0.00	37.33	0.00	0.00	37.33
Fringe benefits	6,756.21	10,848.39	0.00	0.00	17,604.60
Support services	6,049.44	9,313.93	0.00	0.00	15,363.37
Indirect costs	6,552.50	10,088.45	0.00	0.00	16,640.95
Operational expenditures	33,705.06	51,893.45	0.00	274,154.88	359,753.39
Pass-through expenditures	2,209.25	49,042.21	0.00	0.00	51,251.46
Pass-through match	0.00	0.00	0.00	0.00	0.00
In-kind match	0.00	0.00	0.00	44,915.48	44,915.48
Total expenditures	35,914.31	100,935.66	0.00	319,070.36	455,920.33
Accounts receivable @ 7/1/05	9,243.10	0.00	11,524.92	74,608.08	95,376.10
Federal and state share of expended funds	42,625.30	93,533.80	(0.04)	274,400.51	410,559.57
Cash received FY 2006	44,466.54	53,897.86	11,524.88	268,425.14	378,314.42
Adjustments	0.00	0.00	0.00	0.00	0.00
Accounts receivable @ 6/30/06	7,401.86	39,635.94	0.00	80,583.45	127,621.25

Southeast Michigan Council of Governments

By Funding Source - Michigan Department of Transportation
Pass through Expenses/Match
For The Year Ended June 30, 2006

	TAS5 TRANSPORTATION ASSET MGT 2003-0009/Z36	TAS6 TRANSPORTATION ASSET MGT 2006-0009/Z1	WCD3 WATS CRASH DATA 2003-0009 75648	WHM4 WOODWARD HERITAGE ROUTE MGT. 2003-0009 72095	TOTALS
Smart - Payable	0.00	0.00	0.00	0.00	0.00
Ddot - Payable	0.00	0.00	0.00	0.00	0.00
Asset Management - Payable	2,209.25	49,042.21	0.00	0.00	51,251.46
WATS Crash Data - Payable	0.00	0.00	0.00	0.00	0.00
	2,209.25	49,042.21	0.00	0.00	51,251.46
Smart - Pass thru match	0.00	0.00	0.00	0.00	0.00
Ddot - Pass thru match	0.00	0.00	0.00	0.00	0.00
WATS Crash Data - Pass Thru Match	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
Total	2,209.25	49,042.21	0.00	0.00	51,251.46

Southeast Michigan Council of Governments

Combining Statement of Revenues and Expenditures
By Funding Source - Michigan Department of Transportation Projects
From Project Inception through June 30, 2006

	TAS5 TRANSPORTATION ASSET MGT 2003-0009/Z36	TAS6 TRANSPORTATION ASSET MGT 2006-0009/Z1	WCD3 WATS CRASH DATA 2003-0009 75648	WHM4 WOODWARD HERITAGE ROUTE MGT. 2003-0009 72095	TOTALS
Grant award total	135,680	135,680	62,500	670,000	
Revenues earned:					
Federal grants	0.00	0.00	0.00	0.00	0.00
State administered Federal grants	113,279.18	93,533.80	51,156.21	444,996.35	702,965.54
State grants	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	(6,710.99)	7,401.86	0.04	(24,342.28)	(23,651.37)
Local matching contributions	0.00	0.00	11,343.75	0.00	11,343.75
Other administered Federal grants	0.00	0.00	0.00	0.00	0.00
Other revenues	0.00	0.00	0.00	0.00	0.00
In-kind revenue	0.00	0.00	0.00	96,783.56	96,783.56
Total revenues earned	106,568.19	100,935.66	62,500.00	517,437.63	787,441.48
Expenditures:					
Salaries	23,943.64	19,068.73	0.00	0.00	43,012.37
Contracts	0.00	0.00	0.00	420,654.07	420,654.07
Travel	3,516.76	2,392.60	0.00	0.00	5,909.36
Data Processing	0.00	0.00	0.00	0.00	0.00
Supplies	382.35	144.02	0.00	0.00	526.37
Other costs	735.37	37.33	0.00	0.00	772.70
Fringe benefits	13,648.86	10,848.39	0.00	0.00	24,497.25
Support services	11,950.98	9,313.93	0.00	0.00	21,264.91
Indirect costs	12,941.63	10,088.45	0.00	0.00	23,030.08
Operational expenditures	67,119.59	51,893.45	0.00	420,654.07	539,667.11
Pass-through expenditures	39,448.60	49,042.21	51,156.25	0.00	139,647.06
Pass-through match	0.00	0.00	11,343.75	0.00	11,343.75
In-kind match	0.00	0.00	0.00	96,783.56	96,783.56
Total expenditures	106,568.19	100,935.66	62,500.00	517,437.63	787,441.48
Federal and state share of expended funds	113,279.18	93,533.80	51,156.21	444,996.35	702,965.54
Cash received	105,877.32	53,897.86	51,156.21	364,412.90	575,344.29
Adjustments	0.00	0.00	0.00	0.00	0.00
Accounts receivable @ 6/30/06	7,401.86	39,635.94	0.00	80,583.45	127,621.25

Southeast Michigan Council of Governments

By Funding Source - Michigan Department Of Transportation Projects
Pass through Expenses/Match
From Project Inception through June 30, 2006

	TAS5 TRANSPORTATION ASSET MGT 2003-0009/Z36	TAS6 TRANSPORTATION ASSET MGT 2006-0009/Z1	WCD3 WATS CRASH DATA 2003-0009 75648	WHM4 WOODWARD HERITAGE ROUTE MGT. 2003-0009 72095	TOTALS
Smart - Payable	0.00	0.00	0.00	0.00	0.00
Ddot - Payable	0.00	0.00	0.00	0.00	0.00
Asset Management - Payable	39,448.60	49,042.21	0.00	0.00	88,490.81
WATS Crash Data - Payable	0.00	0.00	51,156.25	0.00	51,156.25
	39,448.60	49,042.21	51,156.25	0.00	139,647.06
Smart - Pass thru match	0.00	0.00	0.00	0.00	0.00
Ddot - Pass thru match	0.00	0.00	0.00	0.00	0.00
WATS Crash Data - Pass Thru Match	0.00	0.00	11,343.75	0.00	11,343.75
	0.00	0.00	11,343.75	0.00	11,343.75
Total	39,448.60	49,042.21	62,500.00	0.00	150,990.81

Southeast Michigan Council of Governments

Combining Statement Of Revenues And Expenditures
By Funding Source - Other And Local Projects
For the Year Ended June 30, 2006

	WC15 WAYNE CNTY WET WEATHER DEMO #1 WC/EPA	WC25 WAYNE CNTY WET WEATHER DEMO #2 WC/EPA	WC35 WAYNE CNTY WET WEATHER DEMO #3 WC/EPA	TOTALS
Grantor funding percentage	100%	100%	50%	
Revenues earned:				
Federal grants	0.00	0.00	0.00	0.00
State administered Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
Local -(SEMCOG)	1,792.65	20.64	30,238.88	32,052.17
Local matching contributions	0.00	0.00	0.00	0.00
Other administered Federal grants	26,259.54	5,032.46	30,238.89	61,530.89
Other revenues	0.00	0.00	0.00	0.00
Total revenues earned	28,052.19	5,053.10	60,477.77	93,583.06
Expenditures:				
Salaries	3,298.16	1,997.39	22,387.77	27,683.32
Subcontracts	0.00	0.00	0.00	0.00
Travel	20.86	30.07	110.63	161.56
Data processing	0.00	0.00	0.00	0.00
Supplies	11,820.08	0.00	2,630.78	14,450.86
Other costs	548.33	0.00	0.00	548.33
Fringe benefits	1,876.36	1,136.34	12,736.63	15,749.33
Support services	5,034.86	906.94	10,854.66	16,796.46
Indirect costs	5,453.54	982.36	11,757.30	18,193.20
Equipment expenditures, net of depreciation	0.00	0.00	0.00	0.00
Total expenditures	28,052.19	5,053.10	60,477.77	93,583.06
Accounts receivable @ 7/1/05	267.46	438.44	1,389.77	2,095.67
Federal and state share of expended funds	26,259.54	5,032.46	30,238.89	61,530.89
Cash received FY 2006	26,527.00	5,470.90	23,110.33	55,108.23
Accounts receivable @ 6/30/06	0.00	0.00	8,518.33	8,518.33

Southeast Michigan Council of Governments

Combining Statement Of Revenues And Expenditures
By Funding Source - Other And Local Projects
Projects from Project Inception through June 30, 2006

	WC15 WAYNE CNTY WET WEATHER DEMO #1 WC/EPA	WC25 WAYNE CNTY WET WEATHER DEMO #2 WC/EPA	WC35 WAYNE CNTY WET WEATHER DEMO #3 WC/EPA	TOTALS
Grantor award total	26,527	23,473	92,000	
Revenues earned:				
Federal grants	0.00	0.00	0.00	0.00
State administered Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
Local -(SEMCOG)	1,792.65	20.64	31,628.65	33,441.94
Local matching contributions	0.00	0.00	0.00	0.00
Other administered Federal grants	26,527.00	5,470.90	31,628.66	63,626.56
Other revenues	0.00	0.00	0.00	0.00
Total revenues earned	28,319.65	5,491.54	63,257.31	97,068.50
Expenditures:				
Salaries	3,395.98	2,173.80	23,492.50	29,062.28
Subcontracts	0.00	0.00	0.00	0.00
Travel	36.25	30.07	132.09	198.41
Data processing	0.00	0.00	0.00	0.00
Supplies	11,820.08	0.00	2,630.78	14,450.86
Other costs	548.33	0.00	0.00	548.33
Fringe benefits	1,932.23	1,237.10	13,367.60	16,536.93
Support services	5,082.10	984.38	11,345.57	17,412.05
Indirect costs	5,504.68	1,066.19	12,288.77	18,859.64
Total expenditures	28,319.65	5,491.54	63,257.31	97,068.50
Federal and state share of expended funds	26,527.00	5,470.90	31,628.66	63,626.56
Cash received	26,527.00	5,470.90	23,110.33	55,108.23
Accounts receivable@ 6/30/06	0.00	0.00	8,518.33	8,518.33

Southeast Michigan Council of Governments

Combining Statement Of Revenues And Expenditures
By Funding Source - Other And Local Projects
For the Year Ended June 30, 2006

	LP06 LOCAL PROJECTS FY 05-06	MA04 METRO AFFAIRS COALITION 2004	MA05 METRO AFFAIRS COALITION 2005	MA06 METRO AFFAIRS COALITION 2006	MS05 MICH. SEA GRANT EDUCATOR	RG06 RAINGAUGE NETWORK FY 05-06	TOTALS
Grantor funding percentage	100%	100%	100%	100%	100%	100%	
Revenues earned:							
Federal grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State administered Federal grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local -(SEMCOG)	1,245,760.92	0.00	0.00	0.00	1.34	24,132.96	1,269,895.22
Local matching contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other administered Federal grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other revenues	0.00	0.00	181,198.12	127,656.50	1,210.44	14,750.00	324,815.06
Total revenues earned	1,245,760.92	0.00	181,198.12	127,656.50	1,211.78	38,882.96	1,594,710.28
Expenditures:							
Salaries	341,046.95	0.00	90,700.99	62,721.12	130.00	17,429.24	512,028.30
Subcontracts	71,804.22	0.00	0.00	0.00	886.02	6,000.00	78,690.24
Travel	21,837.35	0.00	0.00	0.00	0.00	129.98	21,967.33
Data processing	26,533.93	0.00	4,245.43	5,306.78	0.00	0.00	36,086.14
Supplies	31,082.65	0.00	549.96	527.30	0.00	537.66	32,697.57
Other costs	(10,863.64)	0.00	129.50	0.00	0.00	260.91	(10,473.23)
Fringe benefits	194,025.00	0.00	50,346.06	34,283.98	73.96	2,230.60	280,959.60
Support services	177,653.86	0.00	0.00	0.00	58.47	5,901.89	183,614.22
Indirect costs	198,830.30	0.00	35,226.18	24,817.32	63.33	6,392.68	265,329.81
Equipment expenditures, net of depreciation		0.00	0.00	0.00	0.00	0.00	0.00
Total expenditures	1,051,950.62	0.00	181,198.12	127,656.50	1,211.78	38,882.96	1,400,899.98
Accounts receivable @ 7/1/05	0.00	3,243.33	23,091.69	0.00	515.20	0.00	26,850.22
Federal and state share of expended funds	0.00	0.00	181,198.12	127,656.50	1,210.44	14,750.00	324,815.06
Cash received FY 2006	0.00	3,243.33	200,681.51	104,953.57	1,725.64	14,750.00	325,354.05
Accounts receivable @ 6/30/06	0.00	(0.00)	3,608.30	22,702.93	0.00	0.00	26,311.23

Southeast Michigan Council of Governments

Combining Statement Of Revenues And Expenditures
By Funding Source - Other And Local Projects
From Project Inception through June 30, 2006

	LP06 LOCAL PROJECTS FY 05-06	MA04 METRO AFFAIRS COALITION 2004	MA05 METRO AFFAIRS COALITION 2005	MA06 METRO AFFAIRS COALITION 2006	MS05 MICH. SEA GRANT EDUCATOR	RG06 RAINGAUGE NETWORK FY 05-06	TOTAL
Grant award total	1,161,622	378,819	508,407	263,926	5,000	39,210	
Revenues earned:							
Federal grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State administered Federal grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	1,053,905.24	0.00	0.00	0.00	1.34	24,132.96	1,078,039.54
Local matching contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other administered Federal grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other revenues	0.00	303,444.22	339,869.37	127,656.50	2,296.82	14,750.00	788,016.91
Total revenues earned	1,053,905.24	303,444.22	339,869.37	127,656.50	2,298.16	38,882.96	1,866,056.45
Expenditures:							
Salaries	341,046.95	147,833.29	168,494.92	62,721.12	218.46	17,429.24	737,743.98
Subcontracts	71,804.22	0.00	0.00	0.00	1,752.54	6,000.00	79,556.76
Travel	21,837.35	0.00	0.00	0.00	0.00	129.98	21,967.33
Data processing	26,533.93	10,865.65	8,460.73	5,306.78	0.00	0.00	51,167.09
Supplies	40,222.59	3,629.30	1,385.12	527.30	0.00	537.66	46,301.97
Other costs	(23,366.93)	0.00	1,184.75	0.00	0.00	260.91	(21,921.27)
Fringe benefits	194,025.00	83,353.74	94,778.44	34,283.98	124.49	2,230.60	408,796.25
Support services	180,207.36	0.00	0.00	0.00	97.30	5,901.89	186,206.55
Indirect costs	201,594.77	57,762.24	65,565.41	24,817.32	105.37	6,392.68	356,237.79
Total expenditures	1,053,905.24	303,444.22	339,869.37	127,656.50	2,298.16	38,882.96	1,866,056.45
Federal and state share of expended funds	0.00	303,444.22	339,869.37	127,656.50	2,296.82	14,750.00	788,016.91
Cash received	0.00	303,444.22	336,261.07	104,953.57	2,296.82	14,750.00	761,705.68
Accounts receivable @ 6/30/06	0.00	0.00	3,608.30	22,702.93	0.00	0.00	26,311.23