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November 5, 2007

Michigan Department of Treasury
Local Audit and Finance Division
P.O. Box 30728
Lansing, MI 48909-8228

RE: Auditing Procedures Report for the Audit of the Southeast Michigan Council of
Governments FYE 06/2007

To Whom It May Concern:

This letter is intended to accompany the Auditing Procedures Report submitted with the audited financial statements of Southeast Michigan Council of Governments (SEMCOG) for the year ended June 30, 2007.

Please note that due to the nature of the entity, legal counsel for SEMCOG has advised that items #2, 4, 5, and 7 relate to statutory requirements that are inapplicable to SEMCOG, thus boxes have not been checked related to these items. Please feel free to contact Blake Roe at Plante & Moran, PLLC directly with any questions, 248-223-3442 or blake.roe@plantemoran.com.

Yours truly,

Plante & Moran, PLLC

Auditing Procedures Report

Issued under P.A. 2 of 1968, as amended and P.A. 71 of 1919, as amended.

Local Unit of Government Type				Local Unit Name		County	
<input type="checkbox"/> County	<input type="checkbox"/> City	<input type="checkbox"/> Twp	<input type="checkbox"/> Village	<input type="checkbox"/> Other			
Fiscal Year End		Opinion Date		Date Audit Report Submitted to State			

We affirm that:

We are certified public accountants licensed to practice in Michigan.

We further affirm the following material, "no" responses have been disclosed in the financial statements, including the notes, or in the Management Letter (report of comments and recommendations).

YES NO Check each applicable box below. (See instructions for further detail.)

1. All required component units/funds/agencies of the local unit are included in the financial statements and/or disclosed in the reporting entity notes to the financial statements as necessary.
2. There are no accumulated deficits in one or more of this unit's unreserved fund balances/unrestricted net assets (P.A. 275 of 1980) or the local unit has not exceeded its budget for expenditures.
3. The local unit is in compliance with the Uniform Chart of Accounts issued by the Department of Treasury.
4. The local unit has adopted a budget for all required funds.
5. A public hearing on the budget was held in accordance with State statute.
6. The local unit has not violated the Municipal Finance Act, an order issued under the Emergency Municipal Loan Act, or other guidance as issued by the Local Audit and Finance Division.
7. The local unit has not been delinquent in distributing tax revenues that were collected for another taxing unit.
8. The local unit only holds deposits/investments that comply with statutory requirements.
9. The local unit has no illegal or unauthorized expenditures that came to our attention as defined in the *Bulletin for Audits of Local Units of Government in Michigan*, as revised (see Appendix H of Bulletin).
10. There are no indications of defalcation, fraud or embezzlement, which came to our attention during the course of our audit that have not been previously communicated to the Local Audit and Finance Division (LAFD). If there is such activity that has not been communicated, please submit a separate report under separate cover.
11. The local unit is free of repeated comments from previous years.
12. The audit opinion is UNQUALIFIED.
13. The local unit has complied with GASB 34 or GASB 34 as modified by MCGAA Statement #7 and other generally accepted accounting principles (GAAP).
14. The board or council approves all invoices prior to payment as required by charter or statute.
15. To our knowledge, bank reconciliations that were reviewed were performed timely.

If a local unit of government (authorities and commissions included) is operating within the boundaries of the audited entity and is not included in this or any other audit report, nor do they obtain a stand-alone audit, please enclose the name(s), address(es), and a description(s) of the authority and/or commission.

I, the undersigned, certify that this statement is complete and accurate in all respects.

We have enclosed the following:	Enclosed	Not Required (enter a brief justification)		
Financial Statements	<input type="checkbox"/>			
The letter of Comments and Recommendations	<input type="checkbox"/>			
Other (Describe)	<input type="checkbox"/>			
Certified Public Accountant (Firm Name)		Telephone Number		
Street Address		City	State	Zip
Authorizing CPA Signature		Printed Name		License Number

Southeast Michigan Council of Governments

**Financial Report
with Supplemental Information
June 30, 2007**

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, 2007, 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, 2007 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 required parts 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.

To Executive Committee
Southeast Michigan Council of Governments

In accordance with *Government Auditing Standards*, we have also issued our report dated October 11, 2007 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, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide 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

October 11, 2007

Southeast Michigan Council of Governments

Management's Discussion and Analysis

Southeast Michigan Council of Governments' (the "Council" or SEMCOG) 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 years 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, 2007. 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, whether they are currently available or 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.

Southeast Michigan Council of Governments

Management's Discussion and Analysis (Continued)

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:

	2006	2007	Change from Prior Year
Assets			
Current assets	\$ 9,753,093	\$ 9,321,567	\$ (431,526)
Capital assets	91,979	76,882	(15,097)
Total assets	9,845,072	9,398,449	(446,623)
Liabilities			
Current liabilities	863,729	199,781	(663,948)
Pass-through funds payable	472,680	481,607	8,927
Deferred revenue	826,611	548,394	(278,217)
Long-term liabilities	481,083	510,903	29,820
Total liabilities	2,644,103	1,740,685	(903,418)
Net Assets			
Invested in capital assets	91,979	76,882	(15,097)
Unrestricted	7,108,990	7,580,882	471,892
Total net assets	<u>\$ 7,200,969</u>	<u>\$ 7,657,764</u>	<u>\$ 456,795</u>
Program Revenue			
Operating grants - Federal, state, and other	\$ 8,603,038	\$ 7,664,475	\$ (938,563)
Local dues and contributions	2,688,165	2,785,944	97,779
Interest and other income	625,132	806,926	181,794
Total program revenue	11,916,335	11,257,345	(658,990)
Program Expenses			
Salaries and benefits	5,847,064	6,325,286	478,222
Contracts	2,341,856	884,174	(1,457,682)
Other costs	1,847,920	2,016,659	168,739
Pass-through	1,466,827	1,574,431	107,604
Total program expenses	11,503,667	10,800,550	(703,117)
Change in Net Assets	<u>\$ 412,668</u>	<u>\$ 456,795</u>	<u>\$ 44,127</u>

Net assets increased 6 percent from a year ago, increasing from \$7.2 million to \$7.6 million.

Southeast Michigan Council of Governments

Management's Discussion and Analysis (Continued)

Unrestricted net assets, the part of net assets that can be used to finance day-to-day operations, increased by \$471,892. This represents an increase of approximately 6.6 percent. The current level of unrestricted net assets stands at \$7,580,882. On a fund basis, the Council has a fund balance of approximately \$7.5 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 decreased by approximately \$660,000. The decrease, which represents 5.5 percent, was primarily due to the completion of the multi-year commuter rail study project. The Council received some new grants during the year as well as increased grant funding for some existing Federal Transportation Administration and Federal Highway Administration grants that are passed through from the Michigan Department of Transportation.

Expenses decreased by about \$700,000, or 6 percent, during the year primarily due to the completion of the commuter rail study.

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

Budgetary Highlights

The Council's 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 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, 2007

	General Fund Balance Sheet, Modified Accrual	Adjustments (Note 2)	Statement of Net Assets, Full Accrual Basis
Assets			
Cash and investments (Note 3)	\$ 7,198,709	\$ -	\$ 7,198,709
Accounts receivable	1,960,178	-	1,960,178
Prepaid expenses	162,680	-	162,680
Capital assets - Net of accumulated depreciation (Note 1)	-	76,882	76,882
Total assets	<u>\$ 9,321,567</u>	76,882	9,398,449
Liabilities			
Accounts payable	\$ 175,589	-	175,589
Pass-through funds payable	481,607	-	481,607
Deferred revenue (Note 4)	939,138	(390,744)	548,394
Other accrued liabilities	24,192	-	24,192
Noncurrent liabilities:			
Accrued compensated absences	-	310,903	310,903
Due to other governmental agencies	200,000	-	200,000
Total liabilities	1,820,526	(79,841)	1,740,685
Fund Balance			
Designated for:			
Expenditure stabilization	3,017,910	(3,017,910)	-
Fiscal year 2008 local matching obligations (Note 9)	2,620,004	(2,620,004)	-
Undesignated	1,863,127	(1,863,127)	-
Total fund balance	<u>7,501,041</u>	<u>(7,501,041)</u>	-
Total liabilities and fund balance	<u>\$ 9,321,567</u>		
Net Assets			
Invested in capital assets		76,882	76,882
Unrestricted		7,580,882	7,580,882
Total net assets		<u>\$ 7,657,764</u>	<u>\$ 7,657,764</u>

Southeast Michigan Council of Governments

Statement of Governmental Fund Revenue, Expenditures, and Changes in Fund Balances/Statement of Activities Year Ended June 30, 2007

	Revenue and Expenditures, Modified Accrual Basis	Adjustments (Note 2)	Statement of Activities, Full Accrual Basis
Revenue			
Federal grants	\$ 68,914	\$ -	\$ 68,914
State-administered federal grants	6,761,531	(447,194)	6,314,337
Local dues and contributions	2,492,737	-	2,492,737
Other administered federal	14,371	-	14,371
Other revenues	455,366	-	455,366
Interest and other income	337,189	-	337,189
	<hr/>	<hr/>	<hr/>
Total operating revenue before pass-through revenue	10,130,108	(447,194)	9,682,914
Federal and state-administered passthrough	1,281,224	-	1,281,224
Pass-through match and in-kind revenue	293,207	-	293,207
	<hr/>	<hr/>	<hr/>
Total revenue	11,704,539	(447,194)	11,257,345
Expenditures			
Salaries	4,055,841	-	4,055,841
Fringe benefits	2,239,625	29,820	2,269,445
Contracts	884,174	-	884,174
Rent	803,669	-	803,669
Travel	232,379	-	232,379
Supplies	367,753	-	367,753
Other costs	561,575	-	561,575
Capital outlay	36,186	(36,186)	-
Depreciation	-	51,283	51,283
	<hr/>	<hr/>	<hr/>
Operating expenditures before pass-through expenditures	9,181,202	44,917	9,226,119
Pass-through expenditures	1,281,224	-	1,281,224
Pass-through match	293,207	-	293,207
	<hr/>	<hr/>	<hr/>
Total expenditures	10,755,633	44,917	10,800,550
Excess of Revenue Over Expenditures	948,906	(492,111)	456,795
Fund Balance/Net Assets - Beginning of year	6,552,135	648,834	7,200,969
	<hr/>	<hr/>	<hr/>
Fund Balance/Net Assets - End of year	\$ 7,501,041	\$ 156,723	\$ 7,657,764

Southeast Michigan Council of Governments

**Notes to Financial Statements
June 30, 2007**

Note I - Summary of Significant Accounting Policies

The accounting policies of Southeast Michigan Council of Governments (the "Council" or SEMCOG) 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

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.

Southeast Michigan Council of Governments

Notes to Financial Statements June 30, 2007

Note I - 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 \$416,919, and accumulated depreciation amounted to \$340,037 at year end. Depreciation expense was \$51,283 for the year ended June 30, 2007.

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.

Southeast Michigan Council of Governments

Notes to Financial Statements June 30, 2007

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 Column 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	\$ 7,501,041
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	76,882
Grant revenue was recorded as deferred revenue for the governmental fund for grant reimbursement receivables that were not received within 60 days of fiscal year end	390,744
Accumulated long-term compensated absences are not included as a liability on the fund statements under modified accrual	<u>(310,903)</u>
Net Assets - Full Accrual Basis	<u>\$ 7,657,764</u>

Southeast Michigan Council of Governments

Notes to Financial Statements
June 30, 2007

Note 2 - Reconciliation of Individual Fund Column 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	\$ 948,906
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	36,186
Depreciation expense	<u>(51,283)</u>
Subtotal	(15,097)
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	(447,194)
Increase in accrual for long-term compensated absences reported as expenditures in the statement of activities, but not in the fund statements	<u>(29,820)</u>
Change in Net Assets of Governmental Activities	<u>\$ 456,795</u>

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:

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 \$867,779 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.

Southeast Michigan Council of Governments

Notes to Financial Statements June 30, 2007

Note 3 - Deposits and Investments (Continued)

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:

<u>Investment</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Rating Organization</u>
Bank investment pool	\$6,634,225	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:

	<u>Unavailable</u>	<u>Unearned</u>
Unexpired portion of membership and designated management association dues	\$ -	\$ 410,419
Unexpended contributions from Urban Airshed Project		68,427
Grant reimbursements requested but not received within 60 days of year end	390,744	-
Unexpended contributions for high emitting vehicles project	-	69,548
Total	<u>\$ 390,744</u>	<u>\$ 548,394</u>

Note 5 - Leases

Operating Leases - The Council leases its office facilities under a seven-year operating lease which expires January 1, 2008. During 2007, the Council renewed the lease for an additional five years, until January 1, 2013. Total costs for the lease were \$803,669 for the current year. Future minimum lease payments for the years ending June 30 are as follows:

2008	\$672,220
2009	707,416
2010	725,085
2011	743,032
2012	761,644
2013	450,758

Southeast Michigan Council of Governments

Notes to Financial Statements June 30, 2007

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 - 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.

Annual Pension Cost - For the year ended June 30, 2007, the Council's annual pension cost was \$0. The annual required contribution was determined as part of an actuarial valuation at December 31, 2006, 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.

Southeast Michigan Council of Governments

Notes to Financial Statements June 30, 2007

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

For the year ended June 30, 2007 and each of the two previous years, the annual pension cost (APC) for the plan was \$0. Therefore, the correlating percentage of APC contributed and the net pension obligation was also \$0.

Other three-year trend information is as follows:

	Actuarial Valuation as of December 31		
	2004	2005	2006
Actuarial value of assets	\$ 22,819,123	\$ 23,644,213	\$ 24,774,972
Actuarial Accrued Liability (AAL) (entry age)	\$ 17,989,824	\$ 19,077,456	\$ 20,175,080
Overfunded AAL	\$ 4,829,299	\$ 4,566,754	\$ 4,599,892
Funded ratio	127%	124%	123%
Covered payroll	\$ 4,277,471	\$ 4,166,164	\$ 4,438,314
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 \$4,055,841. The current year contribution was calculated based on covered payroll of \$3,885,103, resulting in an employer contribution of \$135,339.

Note 9 - Commitments for Expenditures from Local Source Revenues

At June 30, 2007, the Council is committed to provide \$2,620,004 during fiscal year 2008 as its local matching share for existing grant participation programs and locally funded activities. This amount has been designated in the June 30, 2007 General Fund fund balance.

Southeast Michigan Council of Governments

Notes to Financial Statements June 30, 2007

Note 10 - Pass-through Funds

Grant revenues and expenditures include funds aggregating \$1,281,224, passed through the Council from the Federal Transit Administration and the Federal Highway Administration to subrecipient agencies in 2007. As required under the agreements with grantor agencies, the recipient agencies contributed local matching funds aggregating \$293,207.

The costs incurred under these grants are subject to the final closing adjustments of the subrecipient agencies' costs, if any, which 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 \$481,607 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
Rent	\$ 793,000	\$ 803,669	\$ (10,669)

Expenditures in excess of budget for rent were offset by expenditures for other items that were within budget.

Required Supplemental Information

Southeast Michigan Council of Governments

Required Supplemental Information Budgetary Comparison Schedule - General Fund Year Ended June 30, 2007

	Original and Final Adopted Budget Actual Balances		Variance Favorable (Unfavorable)
Revenue			
Federal grants	\$ 82,924	\$ 68,914	\$ (14,010)
State-administered federal grants	9,066,509	6,761,531	(2,304,978)
Local dues and contributions	2,577,985	2,492,737	(85,248)
Other administered federal	21,161	14,371	(6,790)
Other revenues	319,402	455,366	135,964
Interest	75,000	337,189	262,189
Total operating revenue before pass- through revenue	12,142,981	10,130,108	(2,012,873)
Federal and state-administered passthrough	1,376,376	1,281,224	(95,152)
Pass-through match and in-kind revenue	348,728	293,207	(55,521)
Total revenue	13,868,085	11,704,539	(2,163,546)
Expenditures			
Salaries	4,559,875	4,055,841	504,034
Fringe benefits	2,367,271	2,239,625	127,646
Contracts	3,185,905	884,174	2,301,731
Rent	793,000	803,669	(10,669)
Travel	251,450	232,379	19,071
Supplies	384,821	367,753	17,068
Other costs	600,659	597,761	2,898
Total operating expenditures before pass- through expenditures	12,142,981	9,181,202	2,961,779
Pass-through expenditures	1,376,376	1,281,224	95,152
Pass-through match	348,728	293,207	55,521
Total expenditures	13,868,085	10,755,633	3,112,452
Excess of Revenue Over Expenditures	-	948,906	948,906
Fund Balance - Beginning of year	6,552,135	6,552,135	-
Fund Balance - End of year	\$ 6,552,135	\$ 7,501,041	\$ 948,906

Single Audit Report



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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 Southeast Michigan Council of Governments (the "Council") as of and for the year ended June 30, 2007, which collectively comprise Southeast Michigan Council of Governments' basic financial statements, and have issued our report thereon dated October 11, 2007. Those basic financial statements are the responsibility of the management of 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 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

October 11, 2007

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 Southeast Michigan Council of Governments (the "Council") as of and for the year ended June 30, 2007, which collectively comprise Southeast Michigan Council of Governments' basic financial statements, and have issued our report thereon dated October 11, 2007. 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 as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the control deficiency described in the accompanying schedule of findings and questioned costs as item 07-01 to be a significant deficiency in internal control over financial reporting.

To the Executive Committee
Southeast Michigan Council of Governments

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control. Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Southeast Michigan Council of Governments' 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*.

The Council's response to the significant deficiency identified in our audit and described in the accompanying schedule of findings and questioned costs has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the executive committee, finance and budget committees, 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

October 11, 2007

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 Southeast Michigan Council of Governments 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 each of its major federal programs for the year ended June 30, 2007. The major federal programs of Southeast Michigan Council of Governments are 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 each of its major federal programs is the responsibility of Southeast Michigan Council of Governments' management. Our responsibility is to express an opinion on Southeast Michigan Council of Governments' 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 Southeast Michigan Council of Governments' 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 Southeast Michigan Council of Governments' compliance with those requirements.

In our opinion, Southeast Michigan Council of Governments complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2007. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 07-02.

To the Executive Committee
Southeast Michigan Council of Governments

Internal Control Over Compliance

The management of Southeast Michigan Council of Governments is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Southeast Michigan Council of Governments' internal control over compliance with the 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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

The Council's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the executive committee, finance and budget committees, 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

October 11, 2007

Southeast Michigan Council of Governments

Schedule of Expenditures of Federal Awards Year Ended June 30, 2007

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 and Construction	20.205	2003-0586	CRS4	\$ 517,382
Federal Highway Administration Highway Planning and Construction	20.205	2003-0009	F06A	47,519
Federal Highway Administration Highway Planning and Construction	20.205	2003-0009	F06M	22,221
Federal Highway Administration Highway Planning and Construction	20.205	2003-0009	F06S	29,995
Federal Highway Administration Highway Planning and Construction	20.205	2006-0009	F07	4,332,735
Federal Highway Administration Highway Planning and Construction	20.205	2006-0009	F07A	280,257
Federal Highway Administration Highway Planning and Construction	20.205	2006-0009	F07M	44,760
Federal Highway Administration Highway Planning and Construction	20.205	2006-0009	F07S	144,619
Federal Highway Administration Highway Planning and Construction	20.205	2003-0009	OC06	33,874
Federal Highway Administration Highway Planning and Construction	20.205	2003-0009	OZ07	497
Federal Highway Administration Highway Planning and Construction	20.205	2003-0009	PC06	49,505
Federal Highway Administration Highway Planning and Construction	20.205	2003-0009	PC07	227,285
Federal Highway Administration Highway Planning and Construction	20.205	2006-0468	RS07	203,569
Federal Highway Administration Highway Planning and Construction	20.205	2003-0009	TAS6	34,744
Federal Highway Administration Highway Planning and Construction	20.205	2003-0009	TAS7	83,777
Federal Highway Administration Highway Planning and Construction	20.205	92-0956	WHM4	<u>40,936</u>
Subtotal - Federal Highway Administration Highway Planning and Construction				6,093,675
Federal Transit Administration	20.505	2003-0009	U06	40,017
Federal Transit Administration	20.505	2006-0009	U07	<u>1,307,470</u>
Subtotal - Federal Transit Administration				1,347,487
Federal Highway Administration Highway Planning and Research	20.515	2006-0009	EIA6	36,132
Federal Highway Administration Highway Planning and Research	20.515	2006-0009	EIA7	<u>100,126</u>
Subtotal - Federal Highway Administration Highway Planning and Research				<u>136,258</u>
Total funds passed through Michigan Department of Transportation				7,577,420
Federal Highway Administration Highway Training Education	20.215	DTFH61-05-H-0006	OC05	<u>68,914</u>
Total U.S. Department of Transportation funding				7,646,334
U.S. Environmental Protection Agency - Passed through Wayne County - Wayne County Rouge River National Wet Weather				
	66.606	X995743-06-0	WC35	14,371
U.S. Environmental Protection Agency - Passed through the Michigan Department of Environmental Quality - Implementing Low Impact Development in Michigan				
	66.463	CP-96528201	LID7	<u>18,141</u>
Total U.S. Environmental Protection Agency funding				<u>32,512</u>
Total federal awards expended				<u>\$ 7,678,846</u>

Southeast Michigan Council of Governments

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2007

Note 1 - Significant Accounting Policies

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Southeast Michigan Council of Governments (the "Council") 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	\$ 68,914
Federal revenue reported as state-administered federal grants	6,761,531
Federal revenue reported as federal and state-administered passthrough	1,281,224
Federal revenue reported as other administered federal grants	14,371
Less deferred revenue at June 30, 2006 recognized in the current year	(837,938)
Add deferred revenue at June 20, 2007 not recognized in the current year	<u>390,744</u>
Federal expenditures per the schedule of expenditures of federal awards	<u><u>\$ 7,678,846</u></u>

Southeast Michigan Council of Governments

Notes to Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2007

Note 2 - Subrecipient Awards

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

Federal Program Title	CFDA Number	Amount Provided to Subrecipients
Federal Highway Administration Federal Highway Planning and Construction - Passed through to:	20.205	
Washtenaw Area Transportation Study		\$ 327,776
St. Clair County Transportation Study		174,614
Toledo Metropolitan Area Council of Governments		64,223
Transportation Asset Management System for local communities		44,373
Total CFDA number 20.205		\$ 610,986
Federal Transit Administration - Passed through to:	20.505	
Suburban Mobile Authority for Regional Transportation		\$ 302,492
Washtenaw Area Transportation Study		12,816
Ann Arbor Transportation Authority		49,440
Detroit Department of Transportation		305,490
Total CFDA number 20.505		\$ 670,238

Southeast Michigan Council of Governments

Schedule of Findings and Questioned Costs Year Ended June 30, 2007

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 No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major program(s):

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes 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 No

Identification of major program(s):

CFDA Number(s)	Name of Federal Program or Cluster
20.205	Federal Highway Administration Highway Planning and Construction
20.505	Federal Transit Administration

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

Auditee qualified as low-risk auditee? Yes No

Southeast Michigan Council of Governments

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2007

Section II - Financial Statement Audit Findings

Reference Number	Findings
07-01	<p>Finding Type - Significant deficiency</p> <p>Criteria - In accordance with Governmental Accounting Standards Board Statement No. 33, revenue earned but not available at year end is required to be deferred on the modified accrual basis of accounting.</p> <p>Condition - An adjusting journal entry was identified during the course of the audit to increase deferred revenue related to revenue earned but not available at June 30, 2007.</p> <p>Context - It is the Council's policy to consider all revenue not received within 60 days of year end to be considered unavailable under the modified accrual method of accounting.</p> <p>Effect - An audit adjusting entry was posted to increase deferred revenue and decrease revenue for the revenue earned but unavailable at year end.</p> <p>Cause - The Council does not have appropriate controls in place to ensure the proper recording of deferred revenue.</p> <p>Recommendation - Controls related to the calculation of deferred revenue should be implemented to ensure the proper recording at year end of revenues either unearned or unavailable.</p> <p>Views of Responsible Officials and Planned Corrective Actions - The finding occurred as a result of a year-end entry that is posted for financial statement purposes only. A procedure has been put in place to ensure accuracy of the calculation in the future.</p>

Southeast Michigan Council of Governments

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2007

Section III - Federal Program Audit Findings

Reference Number	Findings
07-02	<p>Program Name - CFDA 20.205 Highway Planning and Construction</p> <p>Pass-through Entity - Michigan Department of Transportation</p> <p>Finding Type - Noncompliance</p> <p>Criteria - According to OMB Circular A-87, grant expenditures are required to comply with generally accepted accounting principles.</p> <p>Condition - The Council allocated an increase in accumulated sick time as part of the fringe benefit cost allocation. The Council does not pay accumulated sick leave to employees upon termination. As a result, accumulated sick leave is not a recordable liability in accordance with generally accepted accounting principles (Government Accounting Standards Board Statement No. 16).</p> <p>Questioned Costs - \$15,435</p> <p>Context - The Council includes current sick leave usage and the increase/decrease of accumulated sick leave expense in the fringe benefit cost allocation.</p> <p>Cause and Effect - Accumulated sick leave was expensed in the general ledger and thus included in fringe benefit cost allocation formula. Inclusion of unallowable expenditures resulted in questioned costs of \$15,435.</p> <p>Recommendation - The Council should discontinue the practice of allocating an expense/reduction of expense related to the annual change in long-term liability for accumulated sick leave unless it is payable to employees upon termination.</p> <p>Views of Responsible Officials and Planned Corrective Actions - The Council recognizes the current situation and is in the process of reviewing its policy concerning the related benefit. It is anticipated that changes to the policy will be made to ensure compliance with GAAP.</p>

Other Supplemental Information

Southeast Michigan Council of Governments

Schedule of Indirect Costs For the Year Ended June 30, 2007

Salaries	210,534.85
Part Time Salaries	0.00
Contract Labor	0.00
Contracts	52,799.35
Mileage	206.06
Travel	808.62
Meetings & Conferences	2,024.00
Auto Rental & Maint	69,434.01
Data Processing	38,056.14
Furniture Expense	33,542.04
Computer Expense	3,987.87
Print/Stationary	10,833.68
Office Supplies	18,328.75
Postage	8,336.06
Insurance	23,980.16
Dues/Membership/Subscript	1,317.90
Other Expenses	17,975.34
Telephone	23,224.42
Utilities & Other	41,921.06
Equip Rental & Maint	115,371.92
Depreciation Expenses	7,497.34
Home Rent	803,669.12
Meeting Expenses	2,673.65
Refunded Expend.	0.00
Fringe Benefits	124,187.93

1,610,710.27
=====

The indirect cost rate for the year ended June 30, 2007 is the ratio of the indirect costs to direct and other allocated costs or:

Indirect cost	1,610,710.27	
	-----	23.82%
Direct costs and other allocated costs	6,762,704.86	
Budgeted indirect rate: 24%		

OPERATIONAL EXPENSES	9,176,926.21
LESS:	
Indirect Costs	(1,610,710.27)
CONTRACT (ELM 1-8 ONLY)	(820,442.96)
IN-KIND (ELM 1-8 ONLY)	0.00
add back REF EXP (ELM 1-8 ONLY)	16,931.88
add back MEET REV (ELM 1-8 ONLY)	0.00

6,762,704.86

Southeast Michigan Council of Governments

Schedule of Support Services Costs For the Year Ended June 30, 2007

Salaries-Full Time	678,088.40
Salaries-Part Time	48.00
Contract Labor	0.00
Contracts	10,931.50
Mileage	1,157.16
Travel	15,368.62
Meeting & Conferences	20,084.67
Auto- Rental & Maint	0.00
Data Processing	78,490.68
Furniture Expense	400.09
Computer Equip Exp	31,203.78
Print & Stationary	30,944.28
Office Supplies	4,225.61
Postage	37,843.33
Due & Memberships	41,994.28
Other	11,120.54
Telephone	38.99
Equip rent & maint	595.00
Meeting Expenses	53,354.25
Meeting Revenue	(225.00)
Refund Expend	(20,997.46)
Fringe Benefits	399,987.06

	1,394,653.78
	=====

The support services cost rate for the year ended June 30, 2007 is the ratio of the support services costs to direct and other allocated costs of:

Support services costs	1,394,653.78	
	-----	=
Direct and other allocated costs	4,746,309.54	29.38%
Budgeted support rate: 28%		

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

Direct costs and allocated fringe benefits	6,762,704.86
LESS:	
Support Services	(1,394,653.78)
Data Processing(elm 1-8)	(341,315.58)
MA05 (less indirect & dp)	(42,189.51)
MA06 (less indirect & dp)	(97,082.83)
MA07 (less indirect & dp)	(141,153.62)

	4,746,309.54

Southeast Michigan Council of Governments

Schedule of Allocated Direct Data Processing Costs For the Year Ended June 30, 2007

	DP COST	

Salaries	173,523.26	
Contracts	0.00	
Mileage	68.12	
Travel	4,046.97	
Meetings & Conference	4,453.20	
Computer Equip. Exp	96,288.66	
Print & Stationary	0.00	
Office Supplies	19.90	
Postage	710.03	
Dues/Membership	327.28	
Other Expenses	2,393.41	
Telephone	13,505.75	
Equip Rental & Maint	16,253.83	
Depreciation	43,785.30	
Meeting Expenses	130.80	
Fringe Benefits	102,355.89	

	457,862.40	
	=====	
Direct Data Processing costs	457,862.40	

Total Base Units	385	\$1,189.25

Southeast Michigan Council of Governments

Computation of Fringe Benefit Rates and Schedule of Fringe Benefits For the Year Ended June 30, 2007

	PART TIME	FULL TIME	TOTAL
	-----	-----	-----
FICA	11,688.49	265,967.84	277,656.33
MEDICARE	2,815.77	64,071.98	66,887.75
UNEMPLOYMENT		17,721.45	17,721.45
DENTAL INSURANCE		77,837.43	77,837.43
LIFE & DISABILITY INSURANCE		70,844.14	70,844.14
GROUP HEALTH INSURANCE		840,774.23	840,774.23
WORKERS COMPENSATION		10,722.00	10,722.00
ANNUAL LEAVE		350,981.67	350,981.67
SICK LEAVE		168,886.85	168,886.85
HOLIDAY LEAVE		155,235.15	155,235.15
ADMIN LEAVE		18,205.13	18,205.13
RETIREMENT		135,338.65	135,338.65
OTHER FRINGE BENEFITS		115,113.21	115,113.21
TOTAL	14,505.26	2,291,700.73	2,306,203.99
	=====	=====	=====

FRINGE BENEFITS WERE ALLOCATED TO COST CENTERS

AS FOLLOWS:

DIRECT COSTS	1,679,673.11
DATA PROCESSING COSTS	102,355.89
SUPPORT SERVICES COSTS	399,987.06
INDIRECT COSTS	124,187.93

	2,306,203.99
	=====

THE SEPARATE FRINGE BENEFIT RATE FOR THE YEAR ENDED
JUNE 30, 2007 ARE AS FOLLOWS:

	FULL-TIME EMPLOYEES		PART-TIME EMPLOYEES		COMBINED COSTS	
	-----		-----		-----	
FRINGE BENEFITS	2,291,700.73		14,505.26		2,306,205.99	
	-----	58.99%	-----	8.50%	-----	56.86%
GROSS SALARIES	3,885,103.03		170,738.67		4,055,841.70	

Budgeted fringe rate: 55%

		FULL TIME	PART TIME	
		95.79%	4.21%	
TOTAL FICA	277,656.33	265,967.84	11,688.49	
TOTAL MEDICARE	66,887.75	64,071.98	2,815.77	
	-----	-----	-----	
	344,544.08	330,039.82	14,504.26	

Southeast Michigan Council of Governments

General Fund Combined Statement of Revenues and Expenditures by Funding Source For the Year Ended June 30, 2007

	MDOT/FHWA PROJECTS TOTAL	MDOT SERVICES PROJECTS TOTAL	MDOT ASSISTANCE PROJECTS TOTAL	LOCAL/OTHER PROJECTS TOTAL	TOTALS (MEMORANDUM ONLY)	
					2007	2006
Revenues earned:						
Federal grants	68,914	0	0	0	68,914	115,740
State administered federal	5,012,743	480,359	803,094	0	6,314,338	7,329,938
Federal & State Admin pass through	1,236,851	0	44,373	0	1,281,223	1,157,360
State grants	0	0	0	0	0	0
Local matching contributions	293,207	0	0	0	293,207	309,467
Local (SEMCOG)	1,100,865	1,677	24,743	1,351,350	2,492,743	2,378,704
Other administered Federal	0	0	0	14,371	14,371	61,531
Other revenues	0	0	0	364,914	455,366	324,815
Interest revenue & Misc rev.	0	0	0	337,189	337,189	238,786
Total revenues earned	7,712,580	482,036	872,210	2,067,824	11,257,350	11,916,341
Expenditures:						
Direct Cost						
Salaries	2,105,994	160,462	142,608	569,996	2,993,650	2,827,940
Subcontracts	236,069	0	436,577	62,402	820,443	2,265,660
Travel	70,959	7,806	6,713	29,226	114,728	93,346
Data processing	266,393	20,217	5,946	48,759	341,316	296,119
Supplies	49,413	12,118	4,924	24,085	91,089	93,008
Other costs	120,281	10,232	1,272	(1,283)	130,662	140,805
Allocated costs:						
Fringe benefits	1,159,352	94,652	84,120	333,585	1,679,674	1,505,199
Support services	1,030,201	83,824	70,415	203,372	1,394,654	1,279,617
Indirect costs	1,143,859	92,725	75,263	291,688	1,610,710	1,515,225
Equipment expenditures, net of depreciation	0	0	0	70,858	70,858	35,654
Operational Expenditures	6,182,522	482,036	827,837	1,632,688	9,247,784	10,052,571
Pass-through expenditures	1,236,851	0	44,373	0	1,281,223	1,157,360
Pass-through match	293,207	0	0	0	293,207	264,552
In-kind Match	0	0	0	0	0	44,915
Total expenditures	7,712,580	482,036	872,210	1,632,688	10,822,215	11,519,398
Excess of revenues over expenditures				435,136	435,136	396,943

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, 2007

	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	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	68,913.87	68,913.87
State administered Federal grants	0.00	47,519.43	22,220.92	29,994.89	40,016.62	0.00	139,751.86
State grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	0.00	0.00	(0.43)	(0.11)	(0.91)	(29,826.41)	(29,827.86)
Local matching contributions	0.00	10,537.29	4,927.86	6,651.40	10,004.17	0.00	32,120.72
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	58,056.72	27,148.35	36,646.18	50,019.88	39,087.46	210,958.59
Expenditures:							
Salaries	0.00	0.00	0.00	0.00	0.00	6,030.58	6,030.58
Subcontracts	0.00	0.00	0.00	0.00	0.00	23,727.76	23,727.76
Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00
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	3,557.25	3,557.25
Support services	0.00	0.00	0.00	0.00	0.00	2,817.28	2,817.28
Indirect costs	0.00	0.00	0.00	0.00	0.00	2,954.59	2,954.59
Operational Expenditures	0.00	0.00	0.00	0.00	0.00	39,087.46	39,087.46
Pass-through expenditures	0.00	47,519.43	22,220.49	29,994.78	40,015.71	0.00	139,750.41
Pass-through match	0.00	10,537.29	4,927.86	6,651.40	10,004.17	0.00	32,120.72
In-kind match	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total expenditures	0.00	58,056.72	27,148.35	36,646.18	50,019.88	39,087.46	210,958.59
Accounts receivable @ 7/1/06	1,009,189.85	93,321.81	16,041.05	29,405.38	814,587.24	24,564.22	1,987,109.55
Federal and state share of expended funds	0.00	47,519.43	22,220.92	29,994.89	40,016.62	68,913.87	208,665.73
Cash received FY 2007	1,009,189.85	140,841.24	38,261.97	59,400.27	854,603.86	93,478.09	2,195,775.28
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable @ 6/30/07	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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, 2007

	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	OC05 REG. TRANS. OP. COLLABORATION DTFH61-05-H-00006	TOTAL
SMART - Payable	0.00	0.00	0.00	0.00	38,947.00	0.00	38,947.00
AATA - Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WATS - Payable	0.00	47,519.43	0.00	0.00	1,068.71	0.00	48,588.14
SCCOTS - Payable	0.00	0.00	0.00	29,994.78	0.00	0.00	29,994.78
DDOT - Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TMACOG - Payable	0.00	0.00	22,220.49	0.00	0.00	0.00	22,220.49
Pass thru Payable Total	0.00	47,519.43	22,220.49	29,994.78	40,015.71	0.00	139,750.41
SMART - Pass thru match	0.00	0.00	0.00	0.00	9,737.00	0.00	9,737.00
AATA - Pass thru match	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WATS - Pass thru match	0.00	10,537.29	0.00	0.00	267.17	0.00	10,804.46
SCCOTS - Pass thru match	0.00	0.00	0.00	6,651.40	0.00	0.00	6,651.40
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	4,927.86	0.00	0.00	0.00	4,927.86
Pass thru Match Total	0.00	10,537.29	4,927.86	6,651.40	10,004.17	0.00	32,120.72
Total	0.00	58,056.72	27,148.35	36,646.18	50,019.88	0.00	171,871.13

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, 2007

	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	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	68,913.87	68,913.87
State administered Federal grants	0.00	47,519.43	22,220.92	29,994.89	40,016.62	0.00	139,751.86
State grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	0.00	0.00	(0.43)	(0.11)	(0.91)	(29,826.41)	(29,827.86)
Local matching contributions	0.00	10,537.29	4,927.86	6,651.40	10,004.17	0.00	32,120.72
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	58,056.72	27,148.35	36,646.18	50,019.88	39,087.46	210,958.59
Expenditures:							
Salaries	0.00	0.00	0.00	0.00	0.00	6,030.58	6,030.58
Subcontracts	0.00	0.00	0.00	0.00	0.00	23,727.76	23,727.76
Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00
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	3,557.25	3,557.25
Support services	0.00	0.00	0.00	0.00	0.00	2,817.28	2,817.28
Indirect costs	0.00	0.00	0.00	0.00	0.00	2,954.59	2,954.59
Operational Expenditures	0.00	0.00	0.00	0.00	0.00	39,087.46	39,087.46
Pass-through expenditures	0.00	47,519.43	22,220.49	29,994.78	40,015.71	0.00	139,750.41
Pass-through match	0.00	10,537.29	4,927.86	6,651.40	10,004.17	0.00	32,120.72
In-kind match	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total expenditures	0.00	58,056.72	27,148.35	36,646.18	50,019.88	39,087.46	210,958.59
Accounts receivable @ 7/1/06	1,009,189.85	93,321.81	16,041.05	29,405.38	814,587.24	24,564.22	1,987,109.55
Federal and state share of expended funds	0.00	47,519.43	22,220.92	29,994.89	40,016.62	68,913.87	208,665.73
Cash received FY 2007	1,009,189.85	140,841.24	38,261.97	59,400.27	854,603.86	93,478.09	2,195,775.28
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable @ 6/30/07	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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, 2007

	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	OC05 REG. TRANS. OP. COLLABORATION DTFH61-05-H-00006	TOTAL
SMART - Payable	0.00	0.00	0.00	0.00	305,491.00	0.00	305,491.00
AATA - Payable	0.00	0.00	0.00	0.00	49,440.00	0.00	49,440.00
WATS - Payable	0.00	270,536.85	0.00	0.00	12,815.94	0.00	283,352.79
SCCOTS - Payable	0.00	0.00	0.00	102,729.00	0.00	0.00	102,729.00
DDOT - Payable	0.00	0.00	0.00	0.00	305,489.76	0.00	305,489.76
TMACOG - Payable	0.00	0.00	57,491.00	0.00	0.00	0.00	57,491.00
Pass thru Payable Total	0.00	270,536.85	57,491.00	102,729.00	673,236.70	0.00	1,103,993.55
SMART - Pass thru match	0.00	0.00	0.00	0.00	76,372.00	0.00	76,372.00
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	59,990.75	0.00	0.00	3,204.06	0.00	63,194.81
SCCOTS - Pass thru match	0.00	0.00	0.00	22,780.00	0.00	0.00	22,780.00
DDOT - Pass thru match	0.00	0.00	0.00	0.00	76,372.44	0.00	76,372.44
TMACOG - Pass thru match	0.00	0.00	12,749.00	0.00	0.00	0.00	12,749.00
Pass thru Match Total	0.00	59,990.75	12,749.00	22,780.00	168,308.50	0.00	263,828.25
Total	0.00	330,527.60	70,240.00	125,509.00	841,545.20	0.00	1,367,821.80

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, 2007

	F07 FHWA 112 DETROIT UZA UWP 06-07 2006-0009/Z11 87843	F07A FHWA 112 ANN ARBOR UZA UWP 06-07 2006-0009/Z12 87844	F07M FHWA 112 TOL/MONROE UZA UWP 06-07 2006-0009/Z14 87846	F07S FHWA 112 PORT HURON UZA UWP 06-07 2006-0009/Z13 87845	U07 FTA SEC 8 MI-80-2001 UWP 06-07 2006-0009/Z15 87847	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	4,332,735.76	280,256.98	44,760.07	144,618.96	1,307,469.98	6,109,841.75
State grants	0.00	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	960,771.58	0.01	611.48	0.00	169,310.21	1,130,693.28
Local matching contributions	0.00	62,146.17	9,313.93	32,068.84	157,557.29	261,086.23
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	5,293,507.34	342,403.16	54,685.48	176,687.80	1,634,337.48	7,501,621.26
Expenditures:						
Salaries	1,808,093.50	0.00	1,322.77	0.00	290,547.28	2,099,963.55
Subcontracts	184,207.37	0.00	0.00	0.00	28,134.13	212,341.50
Travel	61,152.14	0.00	0.00	0.00	9,807.26	70,959.40
Data processing	231,305.01	0.00	0.00	0.00	35,087.93	266,392.94
Supplies	43,578.18	0.00	0.00	0.00	5,834.83	49,413.01
Other costs	105,806.30	0.00	0.00	0.00	14,475.03	120,281.33
Fringe benefits	991,921.36	0.00	780.26	0.00	163,093.52	1,155,795.14
Support services	884,618.84	0.00	617.95	0.00	142,146.65	1,027,383.44
Indirect costs	982,824.64	0.00	648.07	0.00	157,431.73	1,140,904.44
Operational Expenditures	5,293,507.34	0.00	3,369.05	0.00	846,558.36	6,143,434.75
Pass-through expenditures	0.00	280,256.99	42,002.50	144,618.96	630,221.83	1,097,100.28
Pass-through match	0.00	62,146.17	9,313.93	32,068.84	157,557.29	261,086.23
In-kind match	0.00	0.00	0.00	0.00	0.00	0.00
Total expenditures	5,293,507.34	342,403.16	54,685.48	176,687.80	1,634,337.48	7,501,621.26
Accounts receivable @ 7/1/06	0.00	0.00	0.00	0.00	0.00	0.00
Federal and state share of expended funds	4,332,735.76	280,256.98	44,760.07	144,618.96	1,307,469.98	6,109,841.75
Cash received FY 2007	3,600,275.91	194,116.46	43,897.21	144,618.96	694,320.42	4,677,228.96
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable @ 6/30/07	732,459.85	86,140.52	862.86	0.00	613,149.56	1,432,612.79

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, 2007

	F07 FHWA 112 DETROIT UZA UWP 06-07 2006-0009/Z11 87843	F07A FHWA 112 ANN ARBOR UZA UWP 06-07 2006-0009/Z12 87844	F07M FHWA 112 TOL/MONROE UZA UWP 06-07 2006-0009/Z14 87846	F07S FHWA 112 PORT HURON UZA UWP 06-07 2006-0009/Z13 87845	U07 FTA SEC 8 MI-80-2001 UWP 06-07 2006-0009/Z15 87847	TOTAL
SMART - Payable	0.00	0.00	0.00	0.00	263,545.00	263,545.00
AATA - Payable	0.00	0.00	0.00	0.00	49,440.00	49,440.00
WATS - Payable	0.00	280,256.99	0.00	0.00	11,747.23	292,004.22
SCCOTS - Payable	0.00	0.00	0.00	144,618.96	0.00	144,618.96
DDOT - Payable	0.00	0.00	0.00	0.00	305,489.60	305,489.60
TMACOG - Payable	0.00	0.00	42,002.50	0.00	0.00	42,002.50
Pass thru Payable Total	0.00	280,256.99	42,002.50	144,618.96	630,221.83	1,097,100.28
SMART - Pass thru match	0.00	0.00	0.00	0.00	65,888.00	65,888.00
AATA - Pass thru match	0.00	0.00	0.00	0.00	12,360.00	12,360.00
WATS - Pass thru match	0.00	62,146.17	0.00	0.00	2,936.89	65,083.06
SCCOTS - Pass thru match	0.00	0.00	0.00	32,068.84	0.00	32,068.84
DDOT - Pass thru match	0.00	0.00	0.00	0.00	76,372.40	76,372.40
TMACOG - Pass thru match	0.00	0.00	9,313.93	0.00	0.00	9,313.93
Pass thru Match Total	0.00	62,146.17	9,313.93	32,068.84	157,557.29	261,086.23
Total	0.00	342,403.16	51,316.43	176,687.80	787,779.12	1,358,186.51

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, 2007

	F07 FHWA 112 DETROIT UZA UWP 06-07 2006-0009/Z11 87843	F07A FHWA 112 ANN ARBOR UZA UWP 06-07 2006-0009/Z12 87844	F07M FHWA 112 TOL/MONROE UZA UWP 06-07 2006-0009/Z14 87846	F07S FHWA 112 PORT HURON UZA UWP 06-07 2006-0009/Z13 87845	U07 FTA SEC 8 MI-80-2001 UWP 06-07 2006-0009/Z15 87847	TOTAL
Grantor award total	6,368,388	600,028	77,932	195,292	1,737,830	
Revenues earned:						
Federal grants	0.00	0.00	0.00	0.00	0.00	0.00
State administered Federal grants	4,332,735.76	280,256.98	44,760.07	144,618.96	1,307,469.98	6,109,841.75
State grants	0.00	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	960,771.58	0.01	611.48	0.00	169,310.21	1,130,693.28
Local matching contributions	0.00	62,146.17	9,313.93	32,068.84	157,557.29	261,086.23
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	5,293,507.34	342,403.16	54,685.48	176,687.80	1,634,337.48	7,501,621.26
Expenditures:						
Salaries	1,808,093.50	0.00	1,322.77	0.00	290,547.28	2,099,963.55
Subcontracts	184,207.37	0.00	0.00	0.00	28,134.13	212,341.50
Travel	61,152.14	0.00	0.00	0.00	9,807.26	70,959.40
Data processing	231,305.01	0.00	0.00	0.00	35,087.93	266,392.94
Supplies	43,578.18	0.00	0.00	0.00	5,834.83	49,413.01
Other costs	105,806.30	0.00	0.00	0.00	14,475.03	120,281.33
Fringe benefits	991,921.36	0.00	780.26	0.00	163,093.52	1,155,795.14
Support services	884,618.84	0.00	617.95	0.00	142,146.65	1,027,383.44
Indirect costs	982,824.64	0.00	648.07	0.00	157,431.73	1,140,904.44
Operational Expenditures	5,293,507.34	0.00	3,369.05	0.00	846,558.36	6,143,434.75
Pass-through expenditures	0.00	280,256.99	42,002.50	144,618.96	630,221.83	1,097,100.28
Pass-through match	0.00	62,146.17	9,313.93	32,068.84	157,557.29	261,086.23
In-kind match	0.00	0.00	0.00	0.00	0.00	0.00
Total expenditures	5,293,507.34	342,403.16	54,685.48	176,687.80	1,634,337.48	7,501,621.26
Federal and state share of expended funds	4,332,735.76	280,256.98	44,760.07	144,618.96	1,307,469.98	6,109,841.75
Cash received adjustments	3,600,275.91	194,116.46	43,897.21	144,618.96	694,320.42	4,677,228.96
	0.00	0.00	0.00	0.00	0.00	0.00
Accounts receivable@ 6/30/07	732,459.85	86,140.52	862.86	0.00	613,149.56	1,432,612.79

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, 2007

	F07 FHWA 112 DETROIT UZA UWP 06-07 2006-0009/Z11 87843	F07A FHWA 112 ANN ARBOR UZA UWP 06-07 2006-0009/Z12 87844	F07M FHWA 112 TOL/MONROE UZA UWP 06-07 2006-0009/Z14 87846	F07S FHWA 112 PORT HURON UZA UWP 06-07 2006-0009/Z13 87845	U07 FTA SEC 8 MI-80-2001 UWP 06-07 2006-0009/Z15 87847	TOTAL
SMART - Payable	0.00	0.00	0.00	0.00	263,545.00	263,545.00
AATA - Payable	0.00	0.00	0.00	0.00	49,440.00	49,440.00
WATS - Payable	0.00	280,256.99	0.00	0.00	11,747.23	292,004.22
SCCOTS - Payable	0.00	0.00	0.00	144,618.96	0.00	144,618.96
DDOT - Payable	0.00	0.00	0.00	0.00	305,489.60	305,489.60
TMACOG - Payable	0.00	0.00	42,002.50	0.00	0.00	42,002.50
Pass thru Payable Total	0.00	280,256.99	42,002.50	144,618.96	630,221.83	1,097,100.28
SMART - Pass thru match	0.00	0.00	0.00	0.00	65,888.00	65,888.00
AATA - Pass thru match	0.00	0.00	0.00	0.00	12,360.00	12,360.00
WATS - Pass thru match	0.00	62,146.17	0.00	0.00	2,936.89	65,083.06
SCCOTS - Pass thru match	0.00	0.00	0.00	32,068.84	0.00	32,068.84
DDOT - Pass thru match	0.00	0.00	0.00	0.00	76,372.40	76,372.40
TMACOG - Pass thru match	0.00	0.00	9,313.93	0.00	0.00	9,313.93
Pass thru Match Total	0.00	62,146.17	9,313.93	32,068.84	157,557.29	261,086.23
Total	0.00	342,403.16	51,316.43	176,687.80	787,779.12	1,358,186.51

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, 2007

	PC06 PLANNING COORDINATION 2006-0009/Z3 84861	PC07 PLANNING COORDINATION 2006-0009/Z18 88430	RS07 RIDESHARING CMAQ 2006-0468 88016	TOTAL
Grantor funding percentage	100%	100%	100%	
Revenues earned:				
Federal grants	0.00	0.00	0.00	0.00
State administered Federal grants	49,505.19	227,284.86	203,569.24	480,359.29
State grants	0.00	0.00	0.00	0.00
Local (SEMCOG)	1,677.17	0.00	0.00	1,677.17
Local matching contributions	0.00	0.00	0.00	0.00
Other administered Federal grants	0.00	0.00	0.00	0.00
Other revenues	0.00	0.00	0.00	0.00
Total revenues earned	51,182.36	227,284.86	203,569.24	482,036.46
Expenditures:				
Salaries	18,199.64	85,513.38	56,749.36	160,462.38
Subcontracts	0.00	0.00	0.00	0.00
Travel	251.75	349.82	7,204.68	7,806.25
Data processing	3,567.76	7,135.52	9,514.02	20,217.30
Supplies	4.74	55.83	12,057.72	12,118.29
Other costs	0.00	0.00	10,232.17	10,232.17
Fringe benefits	10,735.40	50,441.63	33,474.65	94,651.68
Support services	8,577.63	40,068.16	35,178.06	83,823.85
Indirect costs	9,845.44	43,720.52	39,158.58	92,724.54
Total expenditures	51,182.36	227,284.86	203,569.24	482,036.46
Accounts receivable @ 7/1/06	69,544.99	0.00	0.00	69,544.99
Federal and state share of expended funds	49,505.19	227,284.86	203,569.24	480,359.29
Cash received FY 2007	119,050.18	139,406.89	164,676.10	423,133.17
Adjustments	0.00	0.00	0.00	0.00
Accounts receivable @ 6/30/07	0.00	87,877.97	38,893.14	126,771.11

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, 2007

	PC06 PLANNING COORDINATION 2006-0009/Z3 84861	PC07 PLANNING COORDINATION 2006-0009/Z18 88430	RS07 RIDESHARING CMAQ 2006-0468 88016	TOTAL
Grant award total	339,082	350,901	414,031	
Revenues earned:				
Federal grants	0.00	0.00	0.00	0.00
State administered Federal grants	265,933.66	227,284.86	203,569.24	696,787.76
State grants	0.00	0.00	0.00	0.00
Local (SEMCOG)	1,677.17	0.00	0.00	1,677.17
Local matching contributions	0.00	0.00	0.00	0.00
Other administered Federal grants	0.00	0.00	0.00	0.00
Other revenues	0.00	0.00	0.00	0.00
Total revenues earned	267,610.83	227,284.86	203,569.24	698,464.93
Expenditures:				
Salaries	99,636.29	85,513.38	56,749.36	241,899.03
Subcontracts	0.00	0.00	0.00	0.00
Travel	561.88	349.82	7,204.68	8,116.38
Data processing	13,119.97	7,135.52	9,514.02	29,769.51
Supplies	12.12	55.83	12,057.72	12,125.67
Other costs	0.00	0.00	10,232.17	10,232.17
Fringe benefits	57,065.51	50,441.63	33,474.65	140,981.79
Support services	45,294.41	40,068.16	35,178.06	120,540.63
Indirect costs	51,920.65	43,720.52	39,158.58	134,799.75
Total expenditures	267,610.83	227,284.86	203,569.24	698,464.93
Federal and state share of expended funds	265,933.66	227,284.86	203,569.24	696,787.76
Cash received	265,933.66	139,406.89	164,676.10	570,016.65
Adjustment	0.00	0.00	0.00	0.00
Accounts receivable@ 6/30/07	0.00	87,877.97	38,893.14	126,771.11

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, 2007

	CRS4 COMMUTER RAIL STUDY 2003-0586 48561	EIA6 ECONOMIC IMPACT ANALYSIS 2006-0009/Z4 84864	EIA7 ECONOMIC IMPACT ANALYSIS 2006-0009/Z17 88428	OC06 REGL TRANS OPER COLLAB 2006-0009/Z10 85536	OZ03 OZONE ACTION CMAQ 2003-0009 59102	OZ07 OZONE ACTION CMAQ 2006-0009/Z26 100406	TOTAL
Grantor funding percentage	100%	90%	90%	100%	80%	80%	
Revenues earned:							
Federal grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State administered Federal grants	517,381.87	36,131.50	100,125.68	33,873.53	0.00	497.26	688,009.84
State grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	0.00	5,142.99	0.00	660.48	10,917.96	124.32	16,845.75
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	0.00	0.00	0.00	0.00	0.00
Total revenues earned	517,381.87	41,274.49	100,125.68	34,534.01	10,917.96	621.58	704,855.59
Expenditures:							
Salaries	49,679.88	13,082.04	35,354.83	13,230.30	4,011.39	0.00	115,358.44
Subcontracts	388,976.81	0.00	0.00	0.00	0.00	0.00	388,976.81
Travel	372.70	352.86	3,533.38	31.15	295.00	0.00	4,585.09
Data processing	0.00	1,189.25	3,567.76	0.00	0.00	0.00	4,757.01
Supplies	237.93	3,693.60	0.00	341.67	49.22	388.00	4,710.42
Other costs	557.85	0.00	0.00	149.55	93.40	0.00	800.80
Fringe benefits	29,304.59	7,716.68	20,854.70	7,804.14	2,366.19	0.00	68,046.30
Support services	23,552.11	7,300.50	17,554.83	6,334.24	2,002.58	114.01	56,858.27
Indirect costs	24,700.00	7,939.56	19,260.18	6,642.96	2,100.18	119.57	60,762.45
Total expenditures	517,381.87	41,274.49	100,125.68	34,534.01	10,917.96	621.58	704,855.59
Accounts receivable @ 7/1/06	790,802.11	12,781.90	0.00	16,126.47	6,798.78	0.00	826,509.26
Federal and state share of expended funds	517,381.87	36,131.50	100,125.68	33,873.53	0.00	497.26	688,009.84
Cash received FY 2007	1,225,588.36	48,913.40	79,857.66	50,000.00	6,798.68	0.00	1,411,158.10
Adjustments	0.00	0.00	0.00	0.00	(0.10)	0.00	(0.10)
Accounts receivable @ 6/30/07	82,595.62	0.00	20,268.02	0.00	(0.00)	497.26	103,360.90

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, 2007

	CRS4 COMMUTER RAIL STUDY 2003-0586 48561	EIA6 ECONOMIC IMPACT ANALYSIS 2006-0009/Z4 84864	EIA7 ECONOMIC IMPACT ANALYSIS 2006-0009/Z17 88428	OC06 REGL TRANS OPER COLLAB 2006-0009/Z10 85536	OZ03 OZONE ACTION CMAQ 2003-0009 59102	OZ07 OZONE ACTION CMAQ 2006-0009/Z26 100406	TOTAL
Grant award total	3,509,000	290,000	165,000	50,000	142,285	80,000	
Revenues earned:							
Federal grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State administered Federal grants	3,367,734.54	48,913.40	100,125.68	50,000.00	113,828.00	497.26	3,681,098.88
State grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	0.00	6,563.20	0.00	660.48	46,800.42	124.32	54,148.42
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	0.00	0.00	0.00	0.00	0.00
Total revenues earned	3,367,734.54	55,476.60	100,125.68	50,660.48	160,628.42	621.58	3,735,247.30
Expenditures:							
Salaries	114,258.97	18,749.73	35,354.83	19,460.65	46,386.15	0.00	234,210.33
Subcontracts	3,073,828.77	0.00	0.00	0.00	0.00	0.00	3,073,828.77
Travel	1,216.70	352.86	3,533.38	44.15	2,855.41	0.00	8,002.50
Data processing	0.00	1,189.25	3,567.76	0.00	20,248.20	0.00	25,005.21
Supplies	1,229.36	3,693.60	0.00	341.67	6,592.40	388.00	12,245.03
Other costs	1,455.35	0.00	0.00	458.66	3,014.04	0.00	4,928.05
Fringe benefits	65,997.15	10,941.09	20,854.70	11,348.64	26,234.50	0.00	135,376.08
Support services	53,034.87	9,849.52	17,554.83	9,228.65	23,571.94	114.01	113,353.82
Indirect costs	56,713.37	10,700.55	19,260.18	9,778.06	31,725.78	119.57	128,297.51
Total expenses	3,367,734.54	55,476.60	100,125.68	50,660.48	160,628.42	621.58	3,735,247.30
Federal and state share of expended funds	3,367,734.54	48,913.40	100,125.68	50,000.00	113,828.00	497.26	3,681,098.88
Cash received	3,285,138.92	48,913.40	79,857.66	50,000.00	113,827.90	0.00	3,577,737.88
Adjustments	0.00	0.00	0.00	0.00	(0.10)	0.00	(0.10)
Accounts receivable @ 6/30/07	82,595.62	0.00	20,268.02	0.00	0.00	497.26	103,360.90

Southeast Michigan Council of Governments

By Funding Source - Michigan Department of Transportation Pass-through Expenses/Match For The Year Ended June 30, 2007

	TAS5 TRANSPORTATION ASSET MGT 2003-0009/Z36	TAS6 TRANSPORTATION ASSET MGT 2006-0009/Z1	TAS7 TRANSPORTATION ASSET MGT 2006-0009/Z19	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	0.00	8,352.82	36,019.82	0.00	44,372.64
WATS Crash Data - Payable	0.00	0.00	0.00	0.00	0.00
	0.00	8,352.82	36,019.82	0.00	44,372.64
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	0.00	8,352.82	36,019.82	0.00	44,372.64

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, 2007

	TAS5 TRANSPORTATION ASSET MGT 2003-0009/Z36	TAS6 TRANSPORTATION ASSET MGT 2006-0009/Z1	TAS7 TRANSPORTATION ASSET MGT 2006-0009/Z19	WHM4 WOODWARD HERITAGE ROUTE MGT. 2003-0009 72095	TOTALS
Grant award total	135,680	135,680	165,684	670,000	
Revenues earned:					
Federal grants	0.00	0.00	0.00	0.00	0.00
State administered Federal grants	105,877.32	135,680.00	83,776.96	485,932.25	811,266.53
State grants	0.00	0.00	0.00	0.00	0.00
Local (SEMCOG)	690.87	1,233.19	0.02	(17,678.29)	(15,754.21)
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	96,783.56	96,783.56
Total revenues earned	106,568.19	136,913.19	83,776.98	565,037.52	892,295.88
Expenditures:					
Salaries	23,943.64	29,319.73	16,998.23	0.00	70,261.60
Contracts	0.00	0.00	0.00	468,253.96	468,253.96
Travel	3,516.76	3,134.00	1,386.33	0.00	8,037.09
Data Processing	0.00	0.00	1,189.25	0.00	1,189.25
Supplies	382.35	330.34	27.50	0.00	740.19
Other costs	735.37	55.75	453.00	0.00	1,244.12
Fringe benefits	13,648.86	16,895.13	10,026.72	0.00	40,570.71
Support services	11,950.98	14,380.87	8,489.56	0.00	34,821.41
Indirect costs	12,941.63	15,402.34	9,186.57	0.00	37,530.54
Operational expenditures	67,119.59	79,518.16	47,757.16	468,253.96	662,648.87
Pass-through expenditures	39,448.60	57,395.03	36,019.82	0.00	132,863.45
Pass-through match	0.00	0.00	0.00	0.00	0.00
In-kind match	0.00	0.00	0.00	96,783.56	96,783.56
Total expenditures	106,568.19	136,913.19	83,776.98	565,037.52	892,295.88
Federal and state share of expended funds	105,877.32	135,680.00	83,776.96	485,932.25	811,266.53
Cash received	105,877.32	135,680.00	69,700.95	474,205.08	785,463.35
Adjustments	0.00	0.00	0.00	0.00	0.00
Accounts receivable @ 6/30/07	0.00	0.00	14,076.01	11,727.17	25,803.18

Southeast Michigan Council of Governments

By Funding Source - Michigan Department of Transportation Projects Pass-through Expenses/Match From Project Inception through June 30, 2007

	TAS5 TRANSPORTATION ASSET MGT 2003-0009/Z36	TAS6 TRANSPORTATION ASSET MGT 2006-0009/Z1	TAS7 TRANSPORTATION ASSET MGT 2006-0009/Z19	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	57,395.03	36,019.82	0.00	132,863.45
WATS Crash Data - Payable	0.00	0.00	0.00	0.00	0.00
	<u>39,448.60</u>	<u>57,395.03</u>	<u>36,019.82</u>	<u>0.00</u>	<u>132,863.45</u>
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
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	<u>39,448.60</u>	<u>57,395.03</u>	<u>36,019.82</u>	<u>0.00</u>	<u>132,863.45</u>

Southeast Michigan Council of Governments

Combining Statement of Revenues and Expenditures By Funding Source - Michigan Department of Environmental Quality and Environmental Protection Agency For the Year Ended June 30, 2007

	LID7 Implementing Low Impact Develop CP-96528201	PRP7 Pollution Reduction Prjct	TOTALS
Grantor funding percentage	87%	100%	
Revenues earned:			
Federal grants	0.00	0.00	0.00
State administered Federal grants	18,140.89	0.00	18,140.89
State Grants	0.00	0.00	0.00
Local (SEMCOG)	14,107.51	0.00	14,107.51
Local matching contributions	0.00	0.00	0.00
Other administered Federal grants	0.00	0.00	0.00
Other revenues	0.00	90,452.02	90,452.02
	-----	-----	-----
Total revenues earned	32,248.40	90,452.02	122,700.42
	=====	=====	=====
Expenditures:			
Salaries	9,102.78	5,486.74	14,589.52
Contracts	8,995.27	76,400.00	85,395.27
Travel	23.61	0.00	23.61
Data Processing	0.00	0.00	0.00
Supplies	19.23	528.96	548.19
Other costs	0.00	160.00	160.00
Fringe benefits	5,369.44	2,595.84	7,965.28
Support services	4,265.10	2,577.43	6,842.53
Indirect costs	4,472.97	2,703.05	7,176.02
	-----	-----	-----
Total expenditures	32,248.40	90,452.02	122,700.42
	=====	=====	=====
Accounts receivable @ 7/1/06	0.00	0.00	0.00
Federal and state share of expended funds	18,140.89	90,452.02	108,592.91
Cash received FY 2007	3,483.95	13,282.78	16,766.73
Adjustments	0.00	0.00	0.00
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Accounts receivable @ 6/30/07	14,656.94	77,169.24	91,826.18
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Southeast Michigan Council of Governments

Combining Statement of Revenues and Expenditures By Funding Source - Michigan Department of Environmental Quality and Environmental Protection Agency From Project Inception through June 30, 2007

	LID7 Implementing Low Impact Develop	PRP7 Pollution Reduction Prjct	TOTALS
Grant award total	230,000	160,000	
Revenues earned:			
Federal grants	0.00	0.00	0.00
State administered Federal grants	18,140.89	0.00	18,140.89
State Grants	0.00	0.00	0.00
Local (SEMCOG)	14,107.51	0.00	14,107.51
Local matching contributions	0.00	0.00	0.00
Other administered Federal grants	0.00	0.00	0.00
Other revenues	0.00	90,452.02	90,452.02
Total revenues earned	32,248.40	90,452.02	122,700.42
Expenditures:			
Salaries	9,102.78	5,486.74	14,589.52
Contracts	8,995.27	76,400.00	85,395.27
Travel	23.61	0.00	23.61
Data Processing	0.00	0.00	0.00
Supplies	19.23	528.96	548.19
Other costs	0.00	160.00	160.00
Fringe benefits	5,369.44	2,595.84	7,965.28
Support services	4,265.10	2,577.43	6,842.53
Indirect costs	4,472.97	2,703.05	7,176.02
Total expenditures	32,248.40	90,452.02	122,700.42
Federal and state share of expended funds	18,140.89	90,452.02	108,592.91
Cash received	3,483.95	13,282.78	16,766.73
Accounts receivable@ 6/30/07	14,656.94	77,169.24	91,826.18

Southeast Michigan Council of Governments

Combining Statement of Revenues and Expenditures By Funding Source - Other and Local Projects For the Year Ended June 30, 2007

	WC35 WAYNE CNTY WET WEATHER DEMO #3 WC/EPA	LP07 LOCAL PROJECTS FY 06-07	MA05 METRO AFFAIRS COALITION 2005	MA06 METRO AFFAIRS COALITION 2006	MA07 METRO AFFAIRS COALITION 2007	TOTALS
Grantor funding percentage	50%	100%	100%	100%	100%	
Revenues earned:						
Federal grants	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
State grants	0.00	0.00	0.00	0.00	0.00	0.00
Local -(SEMCOG)	15,819.03	1,335,557.82	(27.11)	0.00	0.00	1,351,349.74
Local matching contributions	0.00	0.00	0.00	0.00	0.00	0.00
Other administered Federal grants	14,371.34	0.00	0.00	0.00	0.00	14,371.34
Other revenues	0.00	0.00	52,265.13	129,040.61	183,607.95	364,913.69
Total revenues earned	30,190.37	1,335,557.82	52,238.02	129,040.61	183,607.95	1,730,634.77
Expenditures:						
Salaries	10,434.09	382,686.82	26,971.62	61,305.36	88,598.35	569,996.24
Subcontracts	0.00	62,401.76	0.00	0.00	0.00	62,401.76
Travel	101.89	29,123.69	0.00	0.00	0.00	29,225.58
Data processing	0.00	34,488.33	0.00	7,135.52	7,135.52	48,759.37
Supplies	1,596.51	21,477.95	323.07	393.97	293.91	24,085.41
Other costs	558.19	(1,841.49)	0.00	0.00	0.00	(1,283.30)
Fringe benefits	6,154.74	224,890.16	14,894.82	35,383.50	52,261.36	333,584.58
Support services	5,537.53	197,834.61	0.00	0.00	0.00	203,372.14
Indirect costs	5,807.42	215,690.99	10,048.51	24,822.26	35,318.81	291,687.99
Equipment expenditures, net of depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total expenditures	30,190.37	1,166,752.82	52,238.02	129,040.61	183,607.95	1,561,829.77
Accounts receivable @ 7/1/06	8,518.33	0.00	3,608.30	22,702.93	0.00	34,829.56
Federal and state share of expended funds	14,371.34	0.00	52,265.13	129,040.61	183,607.95	379,285.03
Cash received FY 2007	22,889.67	0.00	55,873.43	151,194.73	153,690.31	383,648.14
Accounts receivable @ 6/30/07	0.00	0.00	0.00	548.81	29,917.64	30,466.45

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, 2007

	WC35 WAYNE CNTY WET WEATHER DEMO #3 WC/EPA	LP07 LOCAL PROJECTS FY 06-07	MA05 METRO AFFAIRS COALITION 2005	MA06 METRO AFFAIRS COALITION 2006	MA07 METRO AFFAIRS COALITION 2007	TOTALS
Grantor award total	92,000	1,221,616	508,407	263,926	407,880	
Revenues earned:						
Federal grants	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
State grants	0.00	0.00	0.00	0.00	0.00	0.00
Local -(SEMCOG)	47,447.68	1,166,752.82	(27.11)	0.00	0.00	1,214,173.39
Local matching contributions	0.00	0.00	0.00	0.00	0.00	0.00
Other administered Federal grants	46,000.00	0.00	0.00	0.00	0.00	46,000.00
Other revenues	0.00	0.00	392,134.50	256,697.11	183,607.95	832,439.56
Total revenues earned	93,447.68	1,166,752.82	392,107.39	256,697.11	183,607.95	2,092,612.95
Expenditures:						
Salaries	33,926.59	382,686.82	195,466.54	124,026.48	88,598.35	824,704.78
Subcontracts	0.00	62,401.76	0.00	0.00	0.00	62,401.76
Travel	233.98	29,123.69	0.00	0.00	0.00	29,357.67
Data processing	0.00	34,488.33	8,460.73	12,442.30	7,135.52	62,526.88
Supplies	4,227.29	21,477.95	1,708.19	921.27	293.91	28,628.61
Other costs	558.19	(1,841.49)	1,184.75	0.00	0.00	(98.55)
Fringe benefits	19,522.34	224,890.16	109,673.26	69,667.48	52,261.36	476,014.60
Support services	16,883.10	197,834.61	0.00	0.00	0.00	214,717.71
Indirect costs	18,096.19	215,690.99	75,613.92	49,639.58	35,318.81	394,359.49
Total expenditures	93,447.68	1,166,752.82	392,107.39	256,697.11	183,607.95	2,092,612.95
Federal and state share of expended funds	46,000.00	0.00	392,134.50	256,697.11	183,607.95	878,439.56
Cash received	46,000.00	0.00	392,134.50	256,148.30	153,690.31	847,973.11
Accounts receivable@ 6/30/07	0.00	0.00	0.00	548.81	29,917.64	30,466.45