

CROCKERY TOWNSHIP--OTTAWA COUNTY  
 GOVERNMENTAL FUND BALANCE SHEET--  
 STATEMENT OF NET POSITION--COMPONENT UNIT--  
 CORRIDOR IMPROVEMENT AUTHORITY  
 June 30, 2021

EXHIBIT O

|                                    | Modified<br>Accrual<br>Basis | Full<br>Accrual<br>Adjustments | Statement<br>of Net<br>Position |
|------------------------------------|------------------------------|--------------------------------|---------------------------------|
|                                    | <u>                    </u>  | <u>                    </u>    | <u>                    </u>     |
| <u>ASSETS</u>                      |                              |                                |                                 |
| Cash and Cash Equivalents          | \$ 74,634                    | \$ -                           | \$ 74,634                       |
| Total Assets                       | <u>\$ 74,634</u>             | <u>-</u>                       | <u>74,634</u>                   |
| <u>LIABILITIES</u>                 |                              |                                |                                 |
| Total Liabilities                  | <u>-</u>                     | <u>-</u>                       | <u>-</u>                        |
| <u>FUND BALANCE/NET POSITION</u>   |                              |                                |                                 |
| Fund Balance--Restricted           | <u>74,634</u>                | <u>(74,634)</u>                | <u>-</u>                        |
| Total Liabilities and Fund Balance | <u>\$ 74,634</u>             |                                |                                 |
| Net Position--Restricted           |                              | <u>74,634</u>                  | <u>74,634</u>                   |
| Total Net Position                 |                              | <u>\$ 74,634</u>               | <u>\$ 74,634</u>                |

CROCKERY TOWNSHIP--OTTAWA COUNTY  
STATEMENT OF GOVERNMENTAL FUND REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE--  
STATEMENT OF ACTIVITIES--COMPONENT UNIT  
CORRIDOR IMPROVEMENT AUTHORITY  
For the Fiscal Year Ended June 30, 2021

EXHIBIT P

|   | Modified<br>Accrual<br>Basis | Full<br>Accrual<br>Adjustments | Statement<br>of<br>Activities |
|---|------------------------------|--------------------------------|-------------------------------|
| Revenue                                     |                              |                                |                               |
| Taxes                                       | \$ 21,948                    | \$ -                           | \$ 21,948                     |
| State Grants                                | 4,933                        | -                              | 4,933                         |
| Interest                                    | 117                          | -                              | 117                           |
|   | <u>26,998</u>                | <u>-</u>                       | <u>26,998</u>                 |
| Total Revenue                               |                              |                                |                               |
| Expenditures                                |                              |                                |                               |
| Community and Economic Development          | -                            | -                              | -                             |
|   | <u>-</u>                     | <u>-</u>                       | <u>-</u>                      |
| Total Expenditures                          |                              |                                |                               |
| Excess of Revenue Over (Under) Expenditures | 26,998                       | -                              | -                             |
| Change in Net Position                      | -                            | -                              | 26,998                        |
| Fund Balance/Net Position                   |                              |                                |                               |
| Beginning of Year                           | 47,636                       | -                              | 47,636                        |
|   | <u>47,636</u>                | <u>-</u>                       | <u>47,636</u>                 |
| End of Year                                 | <u>\$ 74,634</u>             | <u>\$ -</u>                    | <u>\$ 74,634</u>              |