



2004
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
CALHOUN COUNTY
MICHIGAN
YEAR ENDED 2004

The financial report accurately reflects the
Revenues and Expenditures of all road work
and funds by systems, and conforms with the requirements
of Act 51, Public Acts of 1951, as amended.

ATTEST



CHIEF FINANCIAL OFFICER


CHAIRMAN

April 20, 2005

DATE

BALANCE SHEET

Assets

General Operating Fund

Cash	519,670.19
Investments	_____
Accounts Receivable :	
Michigan Transportation Fund	1,302,781.30
State Trunkline Maintenance	182,241.14
State Transportation Department - Other	_____
Due on County Road Agreement	_____
Due on Special Assessment	_____
Sundry Accounts Receivable	423,697.03
_____	_____
_____	_____
_____	_____

Inventories

Deferred Expense - State Aid	_____
Road Materials	646,421.85
Equipment Materials and Parts	256,208.47
Prepaid Insurance	_____
Deferred Expense - Federal Aid	(89,919.75)

Other (Identify)

_____	.00
_____	_____
_____	_____
_____	_____

TOTAL ASSETS

3,231,100.23

**Liabilities and
Fund Balances**

Liabilities

Accounts Payable	783,452.48
Notes Payable (Short Term)	_____
Accrued Liability	151,355.02
Advances	_____
Deferred Revenue - Special Assessment District	_____
Deferred Revenue - EDF Forest Rd. (E)	_____
Deferred Revenue	_____
Other (Identify) :	.00
_____	_____
B.F.I.	63,992.01
State Equipment Advance	272,306.00

Fund Balances

Primary Road Fund	895,749.70
Local Road Fund	.00
County Road Commission Fund	1,064,245.02
Total Fund Balances	<u><u>1,959,994.72</u></u>

TOTAL LIABILITIES AND FUND BALANCES

3,231,100.23

FIXED ASSET ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
Land		484,292.39 ✓
Land Improvements	75,119.67 ✓	
Less: Accumulated Depletion	51,124.16	23,995.51
Depletable Assets	235,267.39	
Less: Accumulated Depletion	136,554.07	98,713.32
Buildings	1,781,407.22	
Less: Accumulated Depreciation	1,451,979.16	329,428.06
Equipment - Road	9,005,672.13	
Less: Accumulated Depreciation	7,997,830.64	1,007,841.49
Equipment Shop	246,657.55	
Less: Accumulated Depreciation	217,939.50	28,718.05
Equipment - Engineers	76,114.37	
Less: Accumulated Depreciation	47,844.01	28,270.36
Yard and Storage Equipment	822,652.73	
Less: Accumulated Depreciation	551,230.33	271,422.40
Office Equipment and Furniture	409,509.05	
Less: Accumulated Depreciation	252,773.62	156,735.43
Infrastructure	37,488,941.32	
Less: Accumulated Depreciation	17,851,664.80	19,637,276.52
Vehicles		
Less: Accumulated Depreciation		.00
Construction Work in Progress		
	Total Assets	<u><u>22,066,693.53</u></u>
Equities		
Plant and Equipment Equity:	Primary	
	Local	
	Co. Road Comm.	2,429,417.01
	Infrastructure	19,637,276.52
	Total Equities	<u><u>22,066,693.53</u></u>
Long Term Debt		
Bonds Payable (Act 51)		2,275,000.00
Notes Payable (Act 143)		.00
Vested Vacation and Sick Leave Payable		.00
Installment/Lease Purchase Payable		625,472.51
Other		289,726.71
	Total Liabilities	<u><u>3,190,199.22</u></u>
Fiduciary Fund		
Deferred Compensation (Pension) Plan		<u><u>4,097,209.00</u></u>

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. fund (C)	Total (T)
<u>Taxes</u>				
County Wide Millage				.00
Other				.00
Total Taxes	.00	.00	.00	.00
<u>Licenses and Permits</u>				
Specify Permits			131,821.48	131,821.48
<u>Federal Sources</u>				
Surface Tran. Program (STP)	623,651.26			623,651.26
C Funds - Federal				.00
D Funds - Federal				.00
Congestion/Air Quality				.00
Bridge				.00
High Priority				.00
Other				.00
Total Federal Sources	623,651.26	.00	.00	623,651.26
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
Engineering	7,200.00	2,800.00		10,000.00
Snow Removal				.00
Urban Road	680,367.39	298,627.53		978,994.92
Allocation	5,621,976.82	2,158,203.37		7,780,180.19
Total MTF	6,309,544.21	2,459,630.90		8,769,175.11
<u>Other</u>				
State Critical Bridge				.00
Other Exchange Fed for Sta	717,026.25			717,026.25
Total Other	717,026.25	.00	.00	717,026.25
<u>Economic Development Fund</u>				
Target Industries (A)				.00
Urban Congestion (C)				.00
Rural Primary (D)				.00
Forest Road (E)				.00
Urban Area (F)				.00
Other				.00
Total EDF	.00	.00		.00
Total State Sources	7,026,570.46	2,459,630.90	.00	9,486,201.36

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<u>Contributions From Local Units</u>				
City and Village			15,586.36	15,586.36
Township Contr.			282,973.95	282,973.95
Other County & BCATS			17,639.78	17,639.78
Total Contributions	.00	.00	316,200.09	316,200.09
<u>Charges for Service</u>				
Trunkline Maintenance	1,743,753.33			1,743,753.33
Trunkline Non-maintenance	540,834.76			540,834.76
Salvage Sales			1,737.05	1,737.05
Other Signs & Services			19,380.25	19,380.25
Total Charges	2,284,588.09	.00	21,117.30	2,305,705.39
<u>Interest and Rents</u>				
Interest Earned			3,161.77	3,161.77
Property Rentals				.00
Total Interest /Rents	.00	.00	3,161.77	3,161.77
<u>Other</u>				
Special Assessments				.00
Land and Bldg. Sales			210,330.60	210,330.60
Sundry Refunds			355,966.14	355,966.14
Gain (Loss) Equip. Disp.	.00	.00	99,882.70	99,882.70
Other BFI Correction			(18,719.49)	(18,719.49)
Other MDEQ & Other Grants			27,196.20	27,196.20
Total Other	.00	.00	674,656.15	674,656.15
<u>Other Financing Sources</u>				
County Appropriation				.00
Bond Proceeds				.00
Note Proceeds				.00
Inst. Purch./Leases				.00
Total Other Fin. Sources	.00	.00	.00	.00
TOTAL REVENUE AND OTHER FINANCING SOURCES	9,934,809.81	2,459,630.90	1,146,956.79	13,541,397.50

Year Ended - 12/31/2004

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction				
Roads	10,042.63	157,162.37		167,205.00
Structures				.00
Roadside Parks				.00
Special Assessments				.00
Other				.00
Total Construction	10,042.63	157,162.37		167,205.00
Heavy Maintenance				
Roads	1,309,759.15	307,495.66		1,617,254.81
Structures	82,379.62	129,442.67		211,822.29
Safety Projects				.00
Roadside Parks				.00
Special Assessments				.00
Other				.00
Total Heavy Maintenance	1,392,138.77	436,938.33		1,829,077.10
Maintenance				
Roads	2,112,993.17	2,663,922.70		4,776,915.87
Structures	118,152.10	17,383.85		135,535.95
Roadside Parks	.00	107,584.81		107,584.81
Winter Maintenance	765,086.13	534,186.45		1,299,272.58
Traffic Control	497,397.73	109,629.34		607,027.07
Total Maintenance	3,493,629.13	3,432,707.15		6,926,336.28
Total Constr. and Maint.	4,895,810.53	4,026,807.85		8,922,618.38
Other				
Trunkline Maintenance	1,762,448.00			1,762,448.00
Trunkline Nonmaintenance	541,415.87			541,415.87
Administrative Expense	713,216.86	586,621.40		1,299,838.26
Equipment Expense - Net	195,199.38	144,571.72	27,628.45	367,399.55
Capital Outlay - Net	.00	.00	20,293.67	20,293.67
Debt Principal Payment			570,584.90	570,584.90
Interest Expense			150,801.82	150,801.82
Drain Assessment			12,979.50	12,979.50
Other Private Work			304,718.08	304,718.08
Other Other Units			15,694.69	15,694.69
Total Other	3,212,280.11	731,193.12	1,102,701.11	5,046,174.34
Total Expenditures	8,108,090.64	4,758,000.97	1,102,701.11	13,968,792.72

STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Total Revenues And Other Financing Sources	<u>9,934,809.81</u>	<u>2,459,630.90</u>	<u>1,146,956.79</u>	<u>13,541,397.50</u>
Total Expenditures	<u>8,108,090.64</u>	<u>4,758,000.97</u>	<u>1,102,701.11</u>	<u>13,968,792.72</u>
Excess of Revenues Over (Under) Expenditures	<u>1,826,719.17</u>	<u>(2,298,370.07)</u>	<u>44,255.68</u>	<u>(427,395.22)</u>
Optional Transfers	<u>(1,892,863.26)</u>	<u>1,892,863.26</u>		
Optional Transfers (Emer. Local to Primary)		<u>.00</u>		
Total Optional Transfers	<u>(1,892,863.26)</u>	<u>1,892,863.26</u>		
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(66,144.09)</u>	<u>(405,506.81)</u>	<u>44,255.68</u>	<u>(427,395.22)</u>
Beginning Fund Balance	<u>961,893.79</u>	<u>.00</u>	<u>1,515,351.88</u>	<u>2,477,245.67</u>
*Adjustment			<u>(89,855.73)</u>	<u>(89,855.73)</u>
Beginning Fund Balance Restated	<u>961,893.79</u>	<u>.00</u>	<u>1,425,496.15</u>	<u>2,387,389.94</u>
Interfund Adjustment		<u>405,506.81</u>	<u>(405,506.81)</u>	
Ending Fund Balance	<u>895,749.70</u>	<u>.00</u>	<u>1,064,245.02</u>	<u>1,959,994.72</u>

Report Date: 06/07/2005

Calhoun County Road Commission
Year Ended - 12/31/2004

EQUIPMENT EXPENSE

Direct Equipment Expense

Labor and Fringe Benefits	542,264.67	
Depreciation	185,932.01	
Other Parts & Services	420,130.76	
Total Direct		1,148,327.44

Indirect Equipment Expense

959,740.84

Operating Equipment Expense

Labor and Fringe Benefits		
Operating Expenses	234,382.86	
Total Operating		234,382.86

TOTAL EQUIPMENT EXPENSE

2,342,451.14

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Construction		10,852.26		10,852.26
Heavy Maintenance	74,414.89	58,498.58		132,913.47
Maintenance	610,018.68	707,736.54		1,317,755.22
Inventory Operations			12,006.69	12,006.69
MDOT	364,857.96			364,857.96
Other Reimbursable Charges			52,086.12	52,086.12
All Other Charges			84,579.87	84,579.87
Total Equipment Rental Credits	<u>1,049,291.53</u>	<u>777,087.38</u>	<u>148,672.68</u>	<u>1,975,051.59</u>
	(A)	(B)	(C)	(D)
(Gain) or Loss on Usage of Equipment				<u>367,399.55</u>
				(E)

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS
(Net Equipment Expense)

Equipment Rental Credits	1,049,291.53	777,087.38	148,672.68	1,975,051.59
	(A)	(B)	(C)	(D)
Percent of Total	53.13%	39.35%	7.52%	100.00%
Prorated Total Equipment Expense	1,244,544.29	921,754.52	176,152.33	2,342,451.14
Prorated Gain / Loss on Usage (Net Equipment Expense)	<u>195,199.38</u>	<u>144,571.72</u>	<u>27,628.45</u>	<u>367,399.55</u>
				(E)

The amounts for A - E must agree

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

Override Calculation

	Total Labor Charge	Distributive Total Calc.
Primary Construction		.00
Primary Heavy Maintenance	68,021.83	49,563.09
Primary Maintenance	559,226.40	407,471.93
Local Construction	6,706.58	4,886.65
Local Heavy Maintenance	71,221.72	51,894.64
Local Maintenance	555,576.99	404,812.84
Inventory	12,389.24	9,027.23
Equipment Expense - Direct	264,908.53	193,021.63
Equipment Expense - Indirect	203,885.40	148,558.04
Equipment Expense - Operating		.00
Administration	588,179.54	428,568.20
State Trunkline Maintenance	306,644.56	
Sundry Account Rec.	46,410.41	
Capital Outlay	414.08	301.71
*Other Distributive	519,243.43	378,338.94
*Other		
*Other		
*Other		
*Identify		
A. Total Payroll	3,202,828.71	

	709-714 Vacation Holiday Sick Leave Longevity	719 Workers Comp. Insurance	715/718 Soc. Sec. Retirement	716 Health Insurance	717 Life and Disability Insurance	720-725 **Other	Distributive Total Calc.
B. Total Fringe Benefits	349,733.99	72,707.14	662,564.84	955,774.51	24,497.18	45,332.28	2,110,609.94
C. Less: Benefits Recovered							.00
D. Less: Refunds		34,161.60					34,161.60
E. Benefits to be Distributed	349,733.99	38,545.54	662,564.84	955,774.51	24,497.18	45,332.28	2,076,448.34
F. Applicable Labor Cost	2,849,773.77	2,849,773.77	2,849,773.77	2,849,773.77	2,849,773.77	2,849,773.77	
G. Factor	0.122723	0.013526	0.232497	0.335386	0.008596	0.015907	0.728635

**Identify -
Other - (720-725) Unemployment; EAP; Physicals; Goodwill

DISTRIBUTIVE EXPENSE - OVERHEAD

Account No. 705 - 957

Override Calculation

	Cost of Operations	Distributed Total
Primary Construction	10,042.63	855.86
Primary Heavy Maintenance	1,392,138.77	118,642.24
Primary Maintenance	3,493,629.13	297,737.56
Local Construction	157,162.37	13,393.85
Local Heavy Maintenance	436,938.33	37,237.20
Local Maintenance	3,436,497.77	292,868.65
*Other Private Work	72,293.35	6,161.06
*Other		.00
*Other		.00
*Other		.00
*Identify		
A. Total Operations	<u>8,998,702.35</u>	

	790 Small Road Tools	791 Inventory Adjustment	882 Liability Insurance	**Other (1)	**Other (2)	**Other (3)	Total
B. Expenses Distributed	6,953.15	34,113.25	286,058.70	185,954.80	71,684.03	182,128.79	766,892.72
C. Applicable Operation Cost	8,998,702.35	8,998,702.35	8,998,702.35	8,998,702.35	8,998,702.35	8,998,702.35	
D. Factor	0.000773	0.003791	0.031789	0.020865	0.007966	0.020239	0.085223

****Identify**

Other (1) Wages

Other (2) Work Crews & Attorneys

Other (3) Misc.

ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		*Totals	
	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>
Construction	10,042.63	157,162.37	.00	.00	10,042.63	157,162.37
Heavy Maintenance	510,447.94	436,938.33	881,690.83	.00	1,392,138.77	436,938.33
Special Assessment	.00	.00	.00	.00	.00	.00
Maintenance	3,493,629.13	3,432,707.15	.00	.00	3,493,629.13	3,432,707.15
Total	<u>4,014,119.70</u>	<u>4,026,807.85</u>	<u>881,690.83</u>	<u>.00</u>	<u>4,895,810.53</u>	<u>4,026,807.85</u>

Totals should agree with expenditures reported on Page 5 of AFR.

Calhoun County Road Commission

Year Ended - 12/31/2004

Report Date: 06/07/2005

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
Labor	304,557.44	2,087.12
Fringe Benefits	236,339.04	1,619.65
Equipment Rental	362,024.98	2,832.98
Materials	260,774.73	.00
Handling Charges	13,034.26	.00
Overhead	138,072.80	42,415.04
Other Payables	447,644.75	492,461.08
Total Charges for Current Year	1,762,448.00	541,415.87
Beginning Balance	140,303.93	.00
Sub-Total	1,902,751.93	541,415.87
Less Credits	1,720,510.79	541,415.87
Ending Balance	182,241.14	.00

SCHEDULE OF CAPITAL OUTLAY

Override Calculations

Land and Improvements (971 - 974)	_____
Buildings (975)	<u>39,143.60</u>
Equipment Road (976, 981)	<u>96,564.67</u>
Equipment Shop (977)	<u>17,841.00</u>
Equipment Engineers (978)	_____
Yard and Storage Equipment (979)	<u>7,474.00</u>
Equipment Office (980)	<u>87,764.10</u>
Depletable Assets (987)	_____
Total Capital Outlay:	<u><u>248,787.37</u></u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Total Capital Outlay:	_____	_____	<u>248,787.37</u>	<u>248,787.37</u>
* Less : Equipment Retirements 689	_____	_____	<u>(22,899.28)</u>	<u>(22,899.28)</u>
Sub-total	<u>.00</u>	<u>.00</u>	<u>271,686.65</u>	<u>271,686.65</u>
* Less : Depreciation and Depletion 968	_____	_____	<u>251,392.98</u>	<u>251,392.98</u>
Net Capital Outlay Expenditure	_____	_____	<u>20,293.67</u>	<u>20,293.67</u>

NOTE : Equipment Retirement and Depreciation is prorated in the same ratio as Beginning Fixed Asset Balance

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF EQUIPMENT

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Beginning fixed asset balances Prior Year's Report (Pg. 2)	_____	_____	<u>2,994,482.51</u>	<u>2,994,482.51</u>
Percentage of Total	<u>0.%</u>	<u>0.%</u>	<u>100.%</u>	<u>100 %</u>
* Gain or (loss) on disposal 693	_____	_____	<u>99,882.70</u>	<u>99,882.70</u>

***Overridable Fields**

MAINTENANCE EXPENDITURES - 90% OF MTF RETURNS

(For Compliance with Section 12(16) of Act 51)

Override Calculations

	Primary Road Fund	Local Road Fund	Total
--	----------------------	--------------------	-------

Michigan Transportation Fund (MTF) Returns (From Revenue Page 3)			<u>8,769,175.11</u>
---	--	--	---------------------

DEDUCTIONS

Administrative Expense (from Page 5 Expenditures)			<u>1,299,838.26</u>
Total Capital Outlay (from Capital Outlay)			<u>248,787.37</u>
Debt Principal Payment (from Page 5 Expenditures)			<u>570,584.90</u>
Interest Expense (from Page 5 Expenditures)			<u>150,801.82</u>
Total Deductions			<u>2,270,012.35</u>
Adjusted MTF Returns			<u>6,499,162.76</u>

Heavy Maintenance (from Page 5 Expenditures)	<u>1,392,138.77</u>	<u>436,938.33</u>	<u>1,829,077.10</u>
Routine Maintenance (from Page 5 Expenditures)	<u>3,493,629.13</u>	<u>3,432,707.15</u>	<u>6,926,336.28</u>
Less Federal Aid for Heavy Maintenance			<u>.00</u>
TOTAL MAINTENANCE	<u><u>4,885,767.90</u></u>	<u><u>3,869,645.48</u></u>	<u><u>8,755,413.38</u></u>
90% of Adjusted MTF Returns			<u><u>5,849,246.48</u></u>

TEN YEARS OF QUALIFIED EXPENDITURES

FOR NONMOTORIZED IMPROVEMENTS

(for Compliance with Section 10K of Act51)

Fiscal Year	1995	1996	1997	1998	1999
Expenditures	174,837.00	15,972.00	7,322.00	43,181.00	125,000.00

Fiscal Year	2000	2001	2002	2003	2004
Expenditures	114,500.00	171,354.00	171,995.70	80,834.69	111,375.43

TOTAL 1,016,371.82

*Total must equal or exceed 1% of MTF Returns, page 3, multiplied by 10.

$$\underline{8,769,175.11} \times .10 = \underline{876,917.51}$$

ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION

(for Compliance with Section 14(4) of Act51)

<u>Account Number</u>	<u>Account Name</u>	<u>Amount Recorded</u>
703-708	Salaries and Wages	477,482.40
709-714	Administrative Leave	88,000.54
724	Fringe Benefits	316,144.56
727	Postage	6,350.05
728	Office Supplies	30,981.57
730	Dues and Subscriptions	22,169.35
801	Contractual Services	24,541.01
803	Legal Services	5,239.60
804	Auditing and Accounting Services	13,575.00
807	Data Processing	25,770.95
810	Education	8,507.18
850-853	Communications	7,978.65
861	Travel and Mileage	24,386.20
862	Freight	793.16
873	Public Relations	50.00
874	Advertising	4,087.44
875	Insurance - Building and Contents	1,758.11
876	Insurance - Boiler and Machinery	.00
877	Insurance - Bonds	.00
880	Insurance - Umbrella	.00
881	Insurance - Errors and Omissions	32,859.86
882	Insurance - General Liability	.00
920-923	Utilities	2,117.24
931	Building Repair/Maintenance	2,122.04
934	Office Equipment Repair/Maintenance	30.00
942	Building Rental	.00
955-956	Miscellaneous	45,267.41
966-967	Overhead	.00
968	Depreciation - Buildings	7,915.44
968	Depreciation - Engineering Equipment	6,382.82
968	Depreciation - Office Equipment and Furniture	40,509.57
	Other: Equipment Rental Rates	549.46
	Engineering Contracted Services	119,172.66
	TOTAL	1,314,742.27
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	13,034.26
629	Overhead - State Trunkline Maintenance	.00
691	Purchase Discounts	1,869.75
	Other	
	Total Credits to Administrative Expense	14,904.01

Net Administrative Expense

1,299,838.26

FOREST ROAD PROJECTS

This information is required by Act 231, P.A. of 1987, as amended

*NOTE: Insert Type of Project by Number

- | | | |
|---------------------|------------------------|-----------------------|
| 1. Reconstruction | 4. Paving Gravel Roads | 7. Bridge Recondition |
| 2. Resurfacing | 5. Culvert Replacement | 8. Matching Funds |
| 3. Gravel Surfacing | 6. Bridge Replacement | 9. Zero Dollars Spent |

Road Name

Location

Amount Spent

*Type

TOTAL

.00

CONSTRUCTION AND HEAVY MAINTENANCE

Summary

CONSTRUCTION

	<u>Primary System</u>		<u>Local System</u>	
	<u>Unit</u>	<u>Expenditures</u>	<u>Unit</u>	<u>Expenditures</u>
ROADS				
New Construction, New Location	1.00 mi.	10,042.63	.60 mi.	157,162.37
Widening	mi.		mi.	
BRIDGES				
New Location	ea.		ea.	
TOTAL CONSTRUCTION		10,042.63		157,162.37

HEAVY MAINTENANCE

	<u>Primary System</u>		<u>Local System</u>	
	<u>Unit</u>	<u>Expenditures</u>	<u>Unit</u>	<u>Expenditures</u>
ROADS				
Reconstruction	1.95 mi.	750,474.14	mi.	
Resurfacing	5.00 mi.	504,490.82	2.32 mi.	209,284.82
Gravel Surfacing	mi.		.61 mi.	7,562.64
Paving Gravel Roads	mi.		2.98 mi.	78,736.39
SAFETY PROJECTS				
Intersection Improvements	4.00 ea.	38,615.64	1.00 ea.	11,911.81
Railroad Crossing Improvements	ea.		ea.	
Other	1.00 ea.	16,178.55	ea.	
MISCELLANEOUS				
Roadside Parks	ea.		ea.	
Other	ea.		ea.	
Subtotals		1,309,759.15		307,495.66
BRIDGES				
Replacement	ea.		ea.	
Recondition or Repair	1.00 ea.	82,379.62	2.00 ea.	129,442.67
Replace with Culvert	ea.		ea.	
Bridge Subtotals		82,379.62		129,442.67
TOTAL HEAVY MAINTENANCE		1,392,138.77		436,938.33

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads			Population	
	Miles Outside Municipalities	Local Urban	Funds Received	Miles Outside Municipalities	Primary Urban	Funds Received	Population Outside Municipalities	Funds Received
Albion	38.74	.27	66,394.75	18.73	1.57	45,509.15	1,200	15,468.00
Athens	37.61		64,012.22	17.78		27,985.72	2,571	33,140.19
Bedford	65.41	48.02	193,009.84	23.51	11.12	150,528.82	9,517	122,674.13
Burlington	47.70		81,185.40	25.05		39,428.70	1,929	24,864.81
Clarence	44.01		74,905.02	24.44		36,468.56	2,032	26,192.48
Clarendon	38.40		65,356.80	22.69		35,714.06	1,114	14,359.46
Convis	37.52		63,659.04	34.11		53,689.14	1,666	21,474.74
Eckford	33.05	1.09	58,105.19	32.53	1.01	61,513.31	1,282	16,524.98
Emmett	73.84	62.16	231,409.84	31.73	26.46	320,073.16	11,979	154,409.31
Fredonia	34.34		58,446.68	24.90		39,192.60	1,723	22,209.47
Homer	44.37		75,517.74	14.70		23,137.80	3,010	38,798.90
Lee	34.49		58,701.98	34.38		54,114.12	1,257	16,202.73
Leroy	39.00	2.87	71,259.87	30.82	3.48	84,038.00	3,240	41,763.60
Marengo	36.98	1.61	65,678.57	29.68	.68	53,658.44	2,131	27,468.59
Marshall	35.13	3.45	65,659.71	28.59	4.88	94,820.58	2,922	37,664.58
Newton	44.34	5.19	84,294.87	21.46	3.11	65,528.03	2,493	32,134.77
Pennfield	66.87	34.71	172,854.45	28.56	10.00	147,043.44	8,913	114,888.57
Sheridan	36.19	1.55	64,231.93	23.56	2.16	59,134.88	2,116	27,275.24
Tekonsha	37.24		63,382.48	21.18		33,337.32	1,734	22,351.26
Totals	825.23	160.92	1,678,266.38	488.40	64.47	1,426,915.83	62,829	809,865.81
	Local Road Rate Per Mile		1,702	Primary Road Rate Per Mile		1,574	Population Rate Per Capita	12.89
	Local Urban Road Rate Per Mile		1,701	Primary Urban Road Rate Per Mile		10,209		

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS

Township	<u>Expenditures</u>			Township Contributions*
	Construction	Heavy Maintenance	Total	
Albion		177,199.06	177,199.06	76,816.00
Athens			.00	
Bedford		30,439.31	30,439.31	11,990.00
Burlington			.00	
Clarence			.00	30,976.96
Clarendon		7,562.64	7,562.64	
Convis		80,658.54	80,658.54	26,819.00
Eckford		365.81	365.81	35,091.50
Emmett	10,042.63	916,990.11	927,032.74	16,979.00
Fredonia		1,946.87	1,946.87	1,500.00
Homer			.00	
Lee		103,201.19	103,201.19	
Leroy		100,439.59	100,439.59	36,974.00
Marengo	154,744.53	175,941.48	330,686.01	44,660.00
Marshall		7,995.15	7,995.15	1,025.49
Newton		(1,046.18)	(1,046.18)	
Pennfield		14,667.47	14,667.47	
Sheridan			.00	142.00
			.00	
Tekonsha	2,417.84	893.77	3,311.61	
TOTALS	167,205.00	1,617,254.81	1,784,459.81	282,973.95

The Township Contributions Totals and the Funds expended for Construction and Heavy Maintenance amount may not balance. The Township Contributions list all funds contributed by each township and will balance back to the amount reported on the Statement of Revenues, page 4 of 6, Township Contributions

The total funds expended are for Construction and Heavy Maintenance only. They do not contain funds expended for Routine Maintenance or Non-Maintenance expenditures.