

2005

FISCAL YEAR

ANNUAL FINANCIAL REPORT

BOARD OF COUNTY ROAD COMMISSIONERS

CALHOUN COUNTY

MICHIGAN

YEAR ENDED 2005

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

05-02-2006

\_\_\_\_\_  
DATE

**CALHOUN COUNTY**  
**ANNUAL FINANCIAL REPORT**  
**YEAR ENDED 2005**

**Certification Process Has Been  
Completed**

**Sent for Review by MDOT on: 05/02/20**

**Information Last Changed on: 05/02/20**

**All Edits have been passed and the Certification Process has been completed.**

**Data has been submitted for review and approval by MDOT**

**BALANCE SHEET**

**Assets**

**General Operating Fund**

Cash	736,058.94
Investments	.00
Accounts Receivable :	
Michigan Transportation Fund	1,296,128.03
State Trunkline Maintenance	268,721.69
State Transportation Department - Other	.00
Due on County Road Agreement	
Due on Special Assessment	
Sundry Accounts Receivable	613,957.10
_____	_____
_____	_____
_____	_____

**Inventories**

Deferred Expense - State Aid	.00
Road Materials	518,264.28
Equipment Materials and Parts	262,312.86
Prepaid Insurance	
Deferred Expense - Federal Aid	5,831.60

**Other (Identify)**

_____	_____
_____	_____
_____	_____
_____	_____

**TOTAL ASSETS**

**3,701,274.50**

**Liabilities and  
Fund Balances**

**Liabilities**

Accounts Payable	1,023,181.83
Notes Payable (Short Term)	.00
Accrued Liability	146,727.81
Advances	
Deferred Revenue - Special Assessment District	
Deferred Revenue - EDF Forest Rd. (E)	
Deferred Revenue	
Other (Identify) :	
BFI	77,492.01
STATE EQUIPMENT ADVANCE	171,309.00

**Fund Balances**

Primary Road Fund	1,062,338.35
Local Road Fund	.00
County Road Commission Fund	1,220,225.50
<b>Total Fund Balances</b>	<b><u>2,282,563.85</u></b>

**TOTAL LIABILITIES AND FUND BALANCES**

**3,701,274.50**

**CAPITAL ASSET ACCOUNT GROUP**

<u>Assets</u>	(A)	(B)
Land		484,292.39
Land Improvements	72,386.41	
Less: Accumulated Depletion	52,823.77	19,562.64
Depletable Assets	147,667.07	
Less: Accumulated Depletion	112,543.93	35,123.14
Buildings	1,739,614.83	
Less: Accumulated Depreciation	1,439,870.98	299,743.85
Equipment - Road	9,015,978.42	
Less: Accumulated Depreciation	8,056,548.15	959,430.27
Equipment Shop	246,657.55	
Less: Accumulated Depreciation	222,385.68	24,271.87
Equipment - Engineers	76,114.37	
Less: Accumulated Depreciation	54,226.83	21,887.54
Yard and Storage Equipment	814,254.20	
Less: Accumulated Depreciation	578,356.75	235,897.45
Office Equipment and Furniture	428,117.70	
Less: Accumulated Depreciation	280,191.46	147,926.24
Infrastructure	38,145,752.67	
Less: Accumulated Depreciation	19,376,158.89	18,769,593.78
Vehicles		
Less: Accumulated Depreciation		.00
Construction Work in Progress		
		<u>20,997,729.17</u>
	<b>Total Assets</b>	
		<u>20,997,729.17</u>
<u>Equities</u>		
Plant and Equipment Equity:	Primary	.00
	Local	
	Co. Road Comm.	2,228,135.39
Infrastructure		18,769,593.78
	<b>Total Equities</b>	<u>20,997,729.17</u>
<u>Long Term Debt</u>		
Bonds Payable (Act 51)		2,570,000.00
Notes Payable (Act 143)		
Vested Vacation and Sick Leave Payable		
Installment/Lease Purchase Payable		383,946.38
Other		291,476.75
	<b>Total Liabilities</b>	<u>3,245,423.13</u>
<u>Fiduciary Fund</u>		
Deferred Compensation (Pension) Plan		<u>4,097,209.00</u>

**STATEMENT OF REVENUES**

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. fund (C)	Total (T)
<b><u>Taxes</u></b>				
County Wide Millage			.00	.00
Other				.00
Total Taxes	.00	.00	.00	.00
<b><u>Licenses and Permits</u></b>				
Specify Permits			120,527.05	120,527.05
<b><u>Federal Sources</u></b>				
Surface Tran. Program (STP)	422,641.00			422,641.00
C Funds - Federal				.00
D Funds - Federal	281,761.00			281,761.00
Congestion/Air Quality				.00
Bridge				.00
High Priority				.00
Other Instea "D" Enhc Fund	114,428.98			114,428.98
Total Federal Sources	818,830.98	.00	.00	818,830.98
<b>STATE SOURCES</b>				
<b><u>Michigan Transportation Fund</u></b>				
Engineering	7,200.00	2,800.00		10,000.00
Snow Removal				.00
Urban Road	635,131.31	260,285.61		895,416.92
Allocation	5,366,809.91	2,066,629.64		7,433,439.55
Total MTF	6,009,141.22	2,329,715.25		8,338,856.47
<b><u>Other</u></b>				
State Critical Bridge	.00	.00		.00
Other Exchange Fed/State	215,395.00	.00		215,395.00
Total Other	215,395.00	.00	.00	215,395.00
<b><u>Economic Development Fund</u></b>				
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
<b>Total State Sources</b>	<b>6,224,536.22</b>	<b>2,329,715.25</b>	<b>.00</b>	<b>8,554,251.47</b>

**STATEMENT OF REVENUES**

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b><u>Contributions From Local Units</u></b>				
City and Village			18,206.84	18,206.84
Township Contr.		29,955.16	185,323.43	215,278.59
Other BCATS/Schools			12,745.58	12,745.58
Total Contributions	.00	29,955.16	216,275.85	246,231.01
<b><u>Charges for Service</u></b>				
Trunkline Maintenance	1,982,411.11			1,982,411.11
Trunkline Non-maintenance	171,124.27			171,124.27
Salvage Sales			2,613.28	2,613.28
Other Signs & Other	95,250.10		25,840.04	121,090.14
Total Charges	2,248,785.48	.00	28,453.32	2,277,238.80
<b><u>Interest and Rents</u></b>				
Interest Earned			9,941.83	9,941.83
Property Rentals			1,462.80	1,462.80
Total Interest /Rents	.00	.00	11,404.63	11,404.63
<b><u>Other</u></b>				
Special Assessments				.00
Land and Bldg. Sales			.00	.00
Sundry Refunds			274,314.67	274,314.67
Gain (Loss) Equip. Disp.	.00	.00	307,255.70	307,255.70
Other Grants			63,855.97	63,855.97
Other Misc Services			57,717.54	57,717.54
Total Other	.00	.00	703,143.88	703,143.88
<b><u>Other Financing Sources</u></b>				
County Appropriation				.00
Bond Proceeds			650,000.00	650,000.00
Note Proceeds				.00
Inst. Purch./Leases			1,100.49	1,100.49
Total Other Fin. Sources	.00	.00	651,100.49	651,100.49
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>9,292,152.68</b>	<b>2,359,670.41</b>	<b>1,730,905.22</b>	<b>13,382,728.31</b>

**STATEMENT OF EXPENDITURES**

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b><u>Construction/Capacity Improvement</u></b>				
Roads	30,417.78	29,955.16		60,372.94
Structures				.00
Roadside Parks				.00
Special Assessments				.00
Other				.00
Total Construction/Cap Imp	<u>30,417.78</u>	<u>29,955.16</u>		<u>60,372.94</u>
<b><u>Preservation - Structural Improvements</u></b>				
Roads	1,057,448.62	297,655.24		1,355,103.86
Structures	101,498.66	254,316.42		355,815.08
Safety Projects				.00
Roadside Parks		90.90		90.90
Special Assessments				.00
Other				.00
Total Preservation - Struct Imp	<u>1,158,947.28</u>	<u>552,062.56</u>		<u>1,711,009.84</u>
<b><u>Maintenance</u></b>				
Roads	2,527,751.34	1,866,503.92		4,394,255.26
Structures	30,052.89	7,272.55		37,325.44
Roadside Parks		74,066.94		74,066.94
Winter Maintenance	841,074.64	666,277.62		1,507,352.26
Traffic Control	472,318.31	99,595.50		571,913.81
Total Maintenance	<u>3,871,197.18</u>	<u>2,713,716.53</u>		<u>6,584,913.71</u>
Total Constr. and Maint.	<u>5,060,562.24</u>	<u>3,295,734.25</u>		<u>8,356,296.49</u>
<b><u>Other</u></b>				
Trunkline Maintenance	1,943,585.10			1,943,585.10
Trunkline Nonmaintenance			292,771.83	292,771.83
Administrative Expense	574,918.47	374,420.55		949,339.02
Equipment Expense - Net	51,514.80	31,396.38	5,404.95	88,316.13
Capital Outlay - Net	.00	.00	(104,512.32)	(104,512.32)
Debt Principal Payment			721,515.47	721,515.47
Interest Expense				.00
Drain Assessment				.00
Other Engineering/Other	153,102.65		280,439.63	433,542.28
Other NonMotorized			379,305.88	379,305.88
Total Other	<u>2,723,121.02</u>	<u>405,816.93</u>	<u>1,574,925.44</u>	<u>4,703,863.39</u>
<b>Total Expenditures</b>	<u><u>7,783,683.26</u></u>	<u><u>3,701,551.18</u></u>	<u><u>1,574,925.44</u></u>	<u><u>13,060,159.88</u></u>

**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>9,292,152.68</u>	<u>2,359,670.41</u>	<u>1,730,905.22</u>	<u>13,382,728.31</u>
Total Expenditures	<u>7,783,683.26</u>	<u>3,701,551.18</u>	<u>1,574,925.44</u>	<u>13,060,159.88</u>
Excess of Revenues Over (Under) Expenditures	<u>1,508,469.42</u>	<u>(1,341,880.77)</u>	<u>155,979.78</u>	<u>322,568.43</u>
Optional Transfers	<u>(1,341,880.77)</u>	<u>1,341,880.77</u>		
Optional Transfers (Emer. Local to Primary)		<u>.00</u>		
Total Optional Transfers	<u>(1,341,880.77)</u>	<u>1,341,880.77</u>		
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>166,588.65</u>	<u>.00</u>	<u>155,979.78</u>	<u>322,568.43</u>
Beginning Fund Balance	<u>895,749.70</u>		<u>1,064,245.02</u>	<u>1,959,994.72</u>
*Adjustment			<u>.70</u>	<u>.70</u>
Beginning Fund Balance Restated	<u>895,749.70</u>	<u>.00</u>	<u>1,064,245.72</u>	<u>1,959,995.42</u>
Interfund Adjustment				
Ending Fund Balance	<u>1,062,338.35</u>	<u>.00</u>	<u>1,220,225.50</u>	<u>2,282,563.85</u>



**EQUIPMENT EXPENSE**

Direct Equipment Expense

Labor and Fringe Benefits	478,869.06	
Depreciation	165,891.29	
Other Parts	333,805.51	
<b>Total Direct</b>		<b>978,565.86</b>

Indirect Equipment Expense

767,501.37

Operating Equipment Expense

Labor and Fringe Benefits	
Operating Expenses	333,988.76

**Total Operating** 333,988.76

**TOTAL EQUIPMENT EXPENSE** 2,080,055.99

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Construction/Capacity Improvement	36,607.76	47,088.11		83,695.87
Preservation - Structural Improvement	306.42	3,531.03		3,837.45
Maintenance	753,154.77	650,434.20		1,403,588.97
Inventory Operations			25,124.04	25,124.04
MDOT	371,668.38			371,668.38
Other Reimbursable Charges			78,831.21	78,831.21
All Other Charges		7,039.06	17,954.88	24,993.94
Total Equipment Rental Credits	<u>1,161,737.33</u>	<u>708,092.40</u>	<u>121,910.13</u>	<u>1,991,739.86</u>
	(A)	(B)	(C)	(D)
(Gain) or Loss on Usage of Equipment				<u><u>88,316.13</u></u>
				(E)

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

Equipment Rental Credits	1,161,737.33	708,092.40	121,910.13	1,991,739.86
	(A)	(B)	(C)	(D)
Percent of Total	58.33%	35.55%	6.12%	100.00%
Prorated Total Equipment Expense	1,213,296.66	739,459.90	127,299.43	2,080,055.99
Prorated Gain / Loss on Usage (Net Equipment Expense)	<u>51,514.80</u>	<u>31,396.38</u>	<u>5,404.95</u>	<u>88,316.13</u>
				(E)

*The amounts for A - E must agree*

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

Override Calculation

	Total Labor Charge	Distributive Total Calc.
Primary Construction/Cap. Imp.	37,680.55	40,935.86
Primary Preservation - Struct. Imp.	781.30	848.79
Primary Maintenance	681,058.10	739,893.46
Local Construction/Cap. Imp.	38,844.33	42,200.03
Local Preservation - Struct. Imp.	1,862.54	2,023.41
Local Maintenance	576,283.57	626,067.34
Inventory	16,820.84	18,273.95
Equipment Expense - Direct	229,520.61	249,348.45
Equipment Expense - Indirect	168,453.97	183,006.32
Equipment Expense - Operating		
Administration	523,537.32	
State Trunkline Maintenance	324,607.25	
Sundry Account Rec.	17,356.52	
Capital Outlay	2,960.09	3,215.81
*Other Distributive	533,483.61	
*Other Engineering	51,630.50	56,090.77
*Other NonMotorized-Parks	26,597.99	
*Other State-Non Maintenance	8,989.97	
*Other		
*Identify		
<b>A. Total Payroll</b>	<b>3,240,469.06</b>	

	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>B. Total Fringe Benefits</b>	367,922.63	76,386.18	671,907.25	1,045,834.91	29,310.26	34,967.00	2,226,328.23
<b>C. Less: Benefits Recovered</b>							.00
<b>D. Less: Refunds</b>							.00
<b>E. Benefits to be Distributed</b>	367,922.63	76,386.18	671,907.25	1,045,834.91	29,310.26	34,967.00	2,226,328.23
<b>F. Applicable Labor Cost</b>	2,374,967.97	2,374,967.97	2,374,967.97	2,374,967.97	2,374,967.97	2,374,967.97	
<b>G. Factor</b>	0.154917	0.032163	0.282912	0.440357	0.012341	0.014723	0.937413

**\*\*Identify -**  
Other - (720-725) Unemployment, EAP, Physicals, Goodwill, Union Laundry Services

Year Ended - 12/31/2005

**DISTRIBUTIVE EXPENSE - OVERHEAD**

Account No. 705 - 957

Override Calculation:

	Cost of Operations	Distributed Total
Primary Construction/Cap. Imp.	30,417.78	2,701.31
Primary Preservation - Struct. Imp.	101,498.66	9,013.79
Primary Maintenance	3,693,653.54	328,022.29
Local Construction/Cap. Imp.	30,630.09	2,720.17
Local Preservation - Struct. Imp.	548,682.25	48,726.82
Local Maintenance	2,554,376.15	226,846.48
*Other Private Road Work	34,736.72	3,084.86
*Other Nonmotorized	383,689.34	34,074.30
*Other		.00
*Other		.00
*Identify		
<b>A. Total Operations</b>	<b><u>7,377,684.53</u></b>	

	790 Small Road Tools	791 Inventory Adjustment	882 Liability Insurance	**Other (1)	**Other (2)	**Other (3)	Total
<b>B. Expenses Distributed</b>	5,723.40	30,094.73	282,144.84	169,450.87	84,100.41	109,864.47	681,378.72
<b>C. Applicable Operation Cost</b>	7,672,503.58	7,672,503.58	7,672,503.58	7,672,503.58	7,672,503.58	7,672,503.58	
<b>D. Factor</b>	0.000746	0.003922	0.036774	0.022085	0.010961	0.014319	0.088807

**\*\*Identify**

Other (1) Wages

Other (2) Safety Supplies, Signs

Other (3) Attorney's, 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>
Constr/Cap. Imp.	30,417.78	29,955.16			30,417.78	29,955.16
Preser - Struct. Imp.	384,714.51	552,062.56	774,232.77		1,158,947.28	552,062.56
Special Assessment	.00	.00	.00	.00	.00	.00
Maintenance	3,871,197.18	2,713,716.53	.00	.00	3,871,197.18	2,713,716.53
<b>Total</b>	<u>4,286,329.47</u>	<u>3,295,734.25</u>	<u>774,232.77</u>	<u>.00</u>	<u>5,060,562.24</u>	<u>3,295,734.25</u>

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

Report Date: 05/02/2006

Year Ended - 12/31/2005

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
Labor	324,607.25	8,307.70
Fringe Benefits	249,947.78	6,397.07
Equipment Rental	363,759.84	7,908.54
Materials	404,320.09	267.83
Handling Charges		
Overhead	152,260.10	22,936.34
Other Payables	439,097.00	246,954.35
<b>Total Charges for Current Year</b>	<b>1,933,992.06</b>	<b>292,771.83</b>
Beginning Balance	182,241.14	.00
Sub-Total	2,116,233.20	292,771.83
Less Credits	1,847,511.51	292,771.83
<b>Ending Balance</b>	<b>268,721.69</b>	<b>.00</b>

**SCHEDULE OF CAPITAL OUTLAY**

*Override Calculations*

Land and Improvements (971 - 974)	45,000.00
Buildings (975)	22,557.00
Equipment Road (976, 981)	119,659.76
Equipment Shop (977)	_____
Equipment Engineers (978)	_____
Yard and Storage Equipment (979)	_____
Equipment Office (980)	18,608.65
Depletable Assets (987)	_____
Total Capital Outlay:	<u>205,825.41</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Total Capital Outlay:	_____	_____	205,825.41	205,825.41
* Less : Equipment Retirements 689	_____	_____	_____	_____
Sub-total	.00	.00	205,825.41	205,825.41
* Less : Depreciation and Depletion 968	_____	_____	310,337.73	310,337.73
Net Capital Outlay Expenditure	_____	_____	(104,512.32)	(104,512.32)

**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)	_____	_____	2,429,417.01	2,429,417.01
Percentage of Total	0.0%	0.0%	100.0%	100 %
* Gain or (loss) on disposal 693	_____	_____	307,255.70	307,255.70

\*Overridable Fields

\*\* Do Not Include Infrastructure Balance

Year Ended - 12/31/2005

**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>8,059,698.32</u>
<b>DEDUCTIONS</b>			
Administrative Expense (from Page 5 Expenditures)			<u>949,339.02</u>
Total Capital Outlay (from Capital Outlay)			<u>205,825.41</u>
Debt Principal Payment (from Page 5 Expenditures)			<u>721,515.47</u>
Interest Expense (from Page 5 Expenditures)			<u>.00</u>
Total Deductions			<u>1,876,679.90</u>
Adjusted MTF Returns			<u>6,183,018.42</u>
Preser - Struct Imp (from Page 5 Expenditures)	<u>1,158,947.28</u>	<u>552,062.56</u>	<u>1,711,009.84</u>
Routine Maintenance (from Page 5 Expenditures)	<u>3,871,197.18</u>	<u>2,713,716.53</u>	<u>6,584,913.71</u>
<b>Less</b> Federal Aid for Preser - Struct Imp	<u>788,413.20</u>	<u>(29,955.16)</u>	<u>758,458.04</u>
<b>TOTAL RD EXPENSE</b> (Excluding Fed Aid)	<u><u>4,241,731.26</u></u>	<u><u>3,295,734.25</u></u>	<u><u>7,537,465.51</u></u>
90% of Adjusted MTF Returns			<u>5,564,716.58</u>

**TEN YEARS OF QUALIFIED EXPENDITURES**

**FOR NONMOTORIZED IMPROVEMENTS**

(for Compliance with Section 10K of Act51)

Fiscal Year	1996	1997	1998	1999	2000
Expenditures	15,972.00	7,322.00	43,181.00	125,000.00	114,500.00

Fiscal Year	2001	2002	2003	2004	2005
Expenditures	171,354.00	171,995.70	80,834.69	111,375.43	453,463.72

TOTAL 1,294,998.54

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

$$\underline{8,059,698.32} \times .10 = \underline{805,969.83}$$



**INDIRECT EQUIPMENT AND STORAGE EXPENSE****Activity 511**

<u>Account Number</u>	<u>Account Name</u>	<u>Amount Recorded</u>
707	Wages - Shop and Garage	168,453.97
712-724	Fringe Benefits - Shop Employees	183,006.32
721	Drug Testing	3,091.97
728	Office Supplies - Shop	333.46
731	Janitor Supplies - Shop	16,853.52
733	Welding Supplies	6,524.95
734	Safety Supplies - Shop	5,437.26
736	Tire Shop Supplies	.00
737	Shop Supplies	56,700.36
791	Equipment Material/Parts Inventory Adjustment	(5,243.52)
801	Contractual Services - Shop	7,078.28
805	Health Services	.00
806	Laundry Services	4,073.96
807	Data Processing - Shop	.00
810	Education Expense - Shop	.00
850-859	Communications - Shop	1,212.38
861	Travel and Mileage - Shop Employees	.00
862	Freight Costs	4,269.47
875	Insurance - Shop Buildings	19,127.13
876	Insurance - Boiler and Machine	.00
878	Insurance - Fleet	59,666.30
883	Insurance - Underground Tank	.00
921-923	Utilities - Shop and Storage Buildings	104,594.60
931	Buildings Repairs and Maintenance	20,949.71
932	Yard and Storage Repairs and Maintenance	25,595.89
933	Shop Equipment Repairs and Maintenance	.00
934	Office Equipment Repairs and Maintenance	2,617.77
941	Equipment Rental - Shop Pickup/Wrecker	49,174.11
944-947	Underground Storage Tank Expense	24,703.77
956	Safety Expense - Shop	.00
968	Depreciation - Shop Building	.00
968	Depreciation - Storage Building	.00
968	Depreciation - Shop Equipment	.00
968	Depreciation - Stockroom Expense	.00
	Other:	
	Garbage/Hazardous Waste	5,988.48
	Sherrif Work Crew	9,691.02
	Tax Adjustment / Misc	(6,399.79)
		.00
		.00
	<b>TOTAL (Transfer to Equipment Expenses)</b>	<b>767,501.37</b>

Year Ended - 12/31/2005

**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	523,537.32
709-714	Administrative Leave	5,243.26
724	Fringe Benefits	271,184.80
727	Postage	5,718.86
728	Office Supplies	21,815.87
730	Dues and Subscriptions	18,353.85
801	Contractual Services	10,278.15
803	Legal Services	7,501.50
804	Auditing and Accounting Services	16,587.00
807	Data Processing	15,078.80
810	Education	433.09
850-853	Communications	8,350.52
861	Travel and Mileage	9,013.96
862	Freight	603.15
873	Public Relations	(29.83)
874	Advertising	5,047.32
875	Insurance - Building and Contents	2,037.15
876	Insurance - Boiler and Machinery	
877	Insurance - Bonds	510.00
880	Insurance - Umbrella	
881	Insurance - Errors and Omissions	26,316.90
882	Insurance - General Liability	
920-923	Utilities	2,884.58
931	Building Repair/Maintenance	3,903.62
934	Office Equipment Repair/Maintenance	
942	Building Rental	.00
955-956	Miscellaneous	30,691.81
966-967	Overhead	
968	Depreciation - Buildings	
968	Depreciation - Engineering Equipment	
968	Depreciation - Office Equipment and Furniture	
	Other: Equipment Rental	916.86
	Adjustment	(14,731.46)
	<b>TOTAL</b>	<b>971,247.08</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	19,255.41
629	Overhead - State Trunkline Maintenance	
691	Purchase Discounts	2,652.65
	Other	
	<b>Total Credits to Administrative Expense</b>	<b>21,908.06</b>
	<b>Net Administrative Expense</b>	<b>949,339.02</b>

Year Ended - 12/31/2005

**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 |

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent</u>	<u>*Type</u>
		TOTAL	<u>.00</u>

Year Ended - 12/31/2005

**CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS**

Summary

**CONSTRUCTION / CAPACITY IMPROVEMENTS**

ROADS	Primary System		Local System	
	* Unit	Expenditures	* Unit	Expenditures
New Construction, New Location	.60 mi.	30,417.78	1.10 mi.	29,955.16
Widening	mi.		mi.	
BRIDGES				
New Location	ea.		ea.	
<b>TOTAL CONSTRUCTION/CAPACITY IMP</b>		<b>30,417.78</b>		<b>29,955.16</b>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

ROADS	Primary System		Local System	
	* Unit	Expenditures	* Unit	Expenditures
Reconstruction	1.85 mi.	808,654.10	.00 mi.	.00
Resurfacing	7.00 mi.	223,458.75	2.50 mi.	297,655.24
Gravel Surfacing	mi.		mi.	
Paving Gravel Roads	mi.		mi.	
SAFETY PROJECTS				
Intersection Improvements	3.00 ea.	25,335.77	ea.	
Railroad Crossing Improvements	ea.		ea.	
Other	ea.		ea.	
MISCELLANEOUS				
Roadside Parks	ea.		1.00 ea.	90.90
Other	ea.		ea.	
<b>Subtotals</b>		<b>1,057,448.62</b>		<b>297,746.14</b>
BRIDGES				
Replacement	ea.		ea.	
Recondition or Repair	3.00 ea.	101,498.66	2.00 ea.	254,316.42
Replace with Culvert	ea.		ea.	
<b>Bridge Subtotals</b>		<b>101,498.66</b>		<b>254,316.42</b>
<b>TOTAL PRESERVATION - STRUCT IMP</b>		<b>1,158,947.28</b>		<b>552,062.56</b>

\* All Units are to be reported in the Fiscal Year that the Project is opened for use.



**SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS**

Township	<u>Expenditures</u>			Township Contributions*
	Construction/ Capacity Improv	Preservation - Struct Improv	Total	
Albion		200,086.38	200,086.38	46,076.16
Athens			.00	
Bedford		86,071.96	86,071.96	5,000.00
Burlington		20,087.87	20,087.87	2,594.68
Clarence			.00	10,057.67
Clarendon			.00	
Convis			.00	19,314.00
Eckford			.00	15,732.50
Emmett	30,417.78	541,787.58	572,205.36	12,765.00
Fredonia			.00	30,000.00
Homer			.00	.00
Lee			.00	5,500.00
Leroy		48,532.55	48,532.55	24,589.00
Margengo	29,955.16	3,247.87	33,203.03	21,361.00
Marshall		778.79	778.79	14,630.00
on			.00	
Pennfield		11,458.46	11,458.46	
Sheridan			.00	
Tekonsha			.00	7,658.58
Countywide		32,263.14	32,263.14	
TOTALS	60,372.94	944,314.60	1,004,687.54	215,278.59

The Township Contributions Totals and the Funds expended for Construction and Preservation 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 Preservation only. They do not contain funds expended for Routine Preventative Maintenance.