

2006

FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS

CALHOUN COUNTY

MICHIGAN

YEAR ENDED 2006

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

4-18-2007

DATE

BALANCE SHEET

Assets

General Operating Fund

Cash	726,023.41
Investments	.00
Accounts Receivable :	
Michigan Transportation Fund	1,246,784.12
State Trunkline Maintenance	131,511.59
State Transportation Department - Other	.00
Due on County Road Agreement	39,259.70
Due on Special Assessment	
Sundry Accounts Receivable	1,421.48
Departmental Transfers	633,258.49

Inventories

Deferred Expense - State Aid	.00
Road Materials	621,969.84
Equipment Materials and Parts	233,299.76
Prepaid Insurance	
Deferred Expense - Federal Aid	5,831.60

Other (Identify)

_____	_____
_____	_____
_____	_____

TOTAL ASSETS

3,639,359.99

**Liabilities and
Fund Balances**

Liabilities

Accounts Payable	524,497.68
Notes Payable (Short Term)	
Accrued Liability	149,496.38
Advances	.00
Deferred Revenue - Special Assessment District	
Deferred Revenue - EDF Forest Rd. (E)	
Deferred Revenue	
Other (Identify) :	
Trunkline Equipment Advance	171,309.00
Road Repair Escrow Accounts	91,512.01
Due to other	.00

Fund Balances

Primary Road Fund	1,149,018.63
Local Road Fund	.00
County Road Commission Fund	1,553,526.29
Total Fund Balances	<u><u>2,702,544.92</u></u>

TOTAL LIABILITIES AND FUND BALANCES

3,639,359.99

CAPITAL ASSETS ACCOUNT GROUP

11/27/06

<u>Assets</u>	(A)	(B)
Land		484,292.39
Land Improvements	72,386.41 ✓	
Less: Accumulated Depreciation	55,890.03	16,496.38
Depletable Assets	147,667.07 ✓	
Less: Accumulated Depletion	112,543.93	35,123.14
Buildings	1,739,614.83	
Less: Accumulated Depreciation	1,489,707.57	249,907.26
Equipment - Road	9,015,978.42 ✓	
Less: Accumulated Depreciation	8,056,548.15	959,430.27
Equipment Shop	246,657.55	
Less: Accumulated Depreciation	232,515.54	14,142.01
Equipment - Engineers	76,114.37	
Less: Accumulated Depreciation	60,609.65	15,504.72
Yard and Storage Equipment	814,254.20	
Less: Accumulated Depreciation	613,386.89	200,867.31
Office Equipment and Furniture	463,022.70	
Less: Accumulated Depreciation	316,519.74	146,502.96
Infrastructure	39,134,571.44	
Less: Accumulated Depreciation	20,877,268.64	18,257,302.80
Vehicles		
Less: Accumulated Depreciation		.00
Construction Work in Progress		
	Total Assets	<u>20,379,569.24</u>
 <u>Equities</u>		
Plant and Equipment Equity:	Primary	
	Local	
	Co. Road Comm.	2,122,266.44
Infrastructure		18,257,302.80
	Total Equities	<u>20,379,569.24</u>
 <u>Long Term Debt</u>		
Bonds Payable (Act 51)		2,165,000.00
Notes Payable (Act 143)		
Vested Vacation and Sick Leave Payable		
Installment/Lease Purchase Payable		130,959.85
Other		281,666.79
	Total Liabilities	<u>2,577,626.64</u>
 <u>Fiduciary Fund</u>		
Deferred Compensation (Pension) Plan		<u>4,097,209.00</u>

Year Ended - 12/31/2006

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			80,479.72	80,479.72
<u>Federal Sources</u>				
Surface Tran. Program (STP)	292,000.00			292,000.00
C Funds - Federal				.00
D Funds - Federal	215,302.50			215,302.50
Congestion/Air Quality				.00
Bridge				.00
High Priority				.00
Other Instea D	129,881.75			129,881.75
Total Federal Sources	637,184.25	.00	.00	637,184.25
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
Engineering	7,200.00	2,800.00		10,000.00
Snow Removal				.00
Urban Road	625,966.96	256,511.25		882,478.21
Allocation	5,293,436.65	2,056,312.46		7,349,749.11
Total MTF	5,926,603.61	2,315,623.71		8,242,227.32
<u>Other</u>				
State Critical Bridge				.00
Other Exchange Fed/State	306,761.53			306,761.53
Total Other	306,761.53	.00	.00	306,761.53
<u>Economic Development Fund</u>				
Target Industries (A)				.00
Urban Congestion (C)				.00
Rural Primary (D)	91,418.52			91,418.52
Forest Road (E)				.00
Urban Area (F)				.00
Other Local Jobs Today	560,485.00			560,485.00
Total EDF	651,903.52	.00		651,903.52
Total State Sources	6,885,268.66	2,315,623.71	.00	9,200,892.37

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			93,781.17	93,781.17
Township Contr.		235,224.41	.00	235,224.41
Other CHARGE FOR SERVICE			19,428.71	19,428.71
Total Contributions	.00	235,224.41	113,209.88	348,434.29
<u>Charges for Service</u>				
Trunkline Maintenance	1,287,947.83			1,287,947.83
Trunkline Non-maintenance	186,718.24			186,718.24
Salvage Sales	.00		9,867.41	9,867.41
Other BCATS/SIGNS/OTHER			42,987.94	42,987.94
Total Charges	1,474,666.07	.00	52,855.35	1,527,521.42
<u>Interest and Rents</u>				
Interest Earned			33,057.13	33,057.13
Property Rentals				.00
Total Interest /Rents	.00	.00	33,057.13	33,057.13
<u>Other</u>				
Special Assessments				.00
Land and Bldg. Sales			15,774.79	15,774.79
Sundry Refunds			714,451.03	714,451.03
Gain (Loss) Equip. Disp.	.00	.00	.00	.00
Contributions from Private Sources			13,302.17	13,302.17
Other MATERIAL CHARGES	.00		34,915.40	34,915.40
Other GRANTS			14,695.23	14,695.23
Total Other	.00	.00	793,138.62	793,138.62
<u>Other Financing Sources</u>				
County Appropriation				.00
Bond Proceeds				.00
Note Proceeds				.00
Inst. Purch./Leases			.00	.00
Total Other Fin. Sources	.00	.00	.00	.00
TOTAL REVENUE AND OTHER FINANCING SOURCES	8,997,118.98	2,550,848.12	1,072,740.70	12,620,707.80

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<u>Construction/Capacity Improvement</u>				
Roads	.00			.00
Structures	.00			.00
Roadside Parks				.00
Special Assessments				.00
Other				.00
Total Construction/Cap Imp	.00	.00		.00
<u>Preservation - Structural Improvements</u>				
Roads	1,317,774.45			1,317,774.45
Structures	91,237.38	140,704.42		231,941.80
Safety Projects				.00
Roadside Parks				.00
Special Assessments				.00
Other		.00		.00
Total Preservation - Struct Imp	1,409,011.83	140,704.42		1,549,716.25
<u>Maintenance</u>				
Roads	2,785,547.45	3,094,968.76		5,880,516.21
Structures	47,571.62	27,637.32		75,208.94
Roadside Parks	349,260.76	11,626.46		360,887.22
Winter Maintenance	343,520.61	234,909.43		578,430.04
Traffic Control	398,913.32	130,069.10		528,982.42
Total Maintenance	3,924,813.76	3,499,211.07		7,424,024.83
Total Constr. and Maint.	5,333,825.59	3,639,915.49		8,973,741.08
<u>Other</u>				
Trunkline Maintenance	1,287,947.83		.00	1,287,947.83
Trunkline Nonmaintenance	186,718.24		28.32	186,746.56
Administrative Expense	597,422.36	407,693.66		1,005,116.02
Equipment Expense - Net	(73,857.76)	(58,188.83)	(8,608.07)	(140,654.66)
Capital Outlay - Net	.00	.00	(245,977.16)	(245,977.16)
Debt Principal Payment			785,334.64	785,334.64
Interest Expense				.00
Drain Assessment				.00
Other Engineering/Other	139,810.24		184,986.50	324,796.74
Other Permits/Addressing			23,675.68	23,675.68
Total Other	2,138,040.91	349,504.83	739,439.91	3,226,985.65
Total Expenditures	7,471,866.50	3,989,420.32	739,439.91	12,200,726.73

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	8,997,118.98	2,550,848.12	1,072,740.70	12,620,707.80
Total Expenditures	7,471,866.50	3,989,420.32	739,439.91	12,200,726.73
Excess of Revenues Over (Under) Expenditures	<u>1,525,252.48</u>	<u>(1,438,572.20)</u>	<u>333,300.79</u>	<u>419,981.07</u>
Optional Transfers	<u>(1,438,572.20)</u>	<u>1,438,572.20</u>		
Optional Transfers (Emer. Local to Primary)		<u>.00</u>		
Total Optional Transfers	<u>(1,438,572.20)</u>	<u>1,438,572.20</u>		
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>86,680.28</u>	<u>.00</u>	<u>333,300.79</u>	<u>419,981.07</u>
Beginning Fund Balance	<u>1,062,338.35</u>		<u>1,220,225.50</u>	<u>2,282,563.85</u>
*Adjustment			<u>.00</u>	<u>.00</u>
Beginning Fund Balance Restated	<u>1,062,338.35</u>	<u>.00</u>	<u>1,220,225.50</u>	<u>2,282,563.85</u>
Interfund Adjustment				
Ending Fund Balance	<u>1,149,018.63</u>	<u>.00</u>	<u>1,553,526.29</u>	<u>2,702,544.92</u>

EQUIPMENT EXPENSE

Direct Equipment Expense

Labor and Fringe Benefits	416,121.21	
Depreciation	250,307.27	
Other Parts	135,141.37	
Total Direct		801,569.85

Indirect Equipment Expense

714,352.61

Operating Equipment Expense

Labor and Fringe Benefits	
Operating Expenses	315,385.01

Total Operating 315,385.01

TOTAL EQUIPMENT EXPENSE 1,831,307.47

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Construction/Capacity Improvement				.00
Preservation - Structural Improvement	2,923.84	1,690.27		4,614.11
Maintenance	730,838.93	814,137.61		1,544,976.54
Inventory Operations			9,676.70	9,676.70
MDOT	301,810.93			301,810.93
Other Reimbursable Charges			31,709.29	31,709.29
All Other Charges			79,174.56	79,174.56
Total Equipment Rental Credits	<u>1,035,573.70</u>	<u>815,827.88</u>	<u>120,560.55</u>	<u>1,971,962.13</u>
	(A)	(B)	(C)	(D)
(Gain) or Loss on Usage of Equipment				<u><u>(140,654.66)</u></u>
				(E)

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

Equipment Rental Credits	1,035,573.70	815,827.88	120,560.55	1,971,962.13
	(A)	(B)	(C)	(D)
Percent of Total	52.51%	41.37%	6.12%	100.00%
Prorated Total Equipment Expense	961,619.55	757,611.90	112,076.02	1,831,307.47
Prorated Gain / Loss on Usage (Net Equipment Expense)	<u>(73,857.76)</u>	<u>(58,188.83)</u>	<u>(8,608.07)</u>	<u>(140,654.66)</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.		
Primary Preservation - Struct. Imp.	6,959.42	6,217.20
Primary Maintenance	648,052.31	786,066.67
Local Construction/Cap. Imp.		
Local Preservation - Struct. Imp.	1,368.26	1,659.65
Local Maintenance	668,616.17	811,011.23
Inventory	6,099.96	7,399.05
Equipment Expense - Direct	188,037.42	228,083.79
Equipment Expense - Indirect	72,231.26	87,614.26
Equipment Expense - Operating		
Administration	541,303.91	
State Trunkline Maintenance	268,817.36	
Sundry Account Rec.		
Capital Outlay	4,181.97	5,072.60
*Other Distributive	634,907.69	
*Other Engineering	33,388.42	40,499.13
*Other Maint. Ohter Units	26,760.90	22,866.25
*Other		
*Identify		
A. Total Payroll	3,100,725.05	

	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	401,996.71	80,733.51	657,821.53	1,001,065.17	12,343.15	49,517.45	2,203,477.52
C. Less: Benefits Recovered							.00
D. Less: Refunds		40,222.03		217,917.00			258,139.03
E. Benefits to be Distributed	401,996.71	40,511.48	657,821.53	783,148.17	12,343.15	49,517.45	1,945,338.49
F. Applicable Labor Cost	2,263,842.88	2,263,842.88	2,263,842.88	2,263,842.88	2,263,842.88	2,263,842.88	
G. Factor	0.177573	0.017895	0.290577	0.345938	0.005452	0.021873	0.859308

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

DISTRIBUTIVE EXPENSE - OVERHEAD

Account No. 705 - 957

Override Calculation:

	Cost of Operations	Distributed Total
Primary Construction/Cap. Imp.	.00	.00
Primary Preservation - Struct. Imp.	1,339,802.91	69,208.92
Primary Maintenance	3,298,693.02	276,859.98
Local Construction/Cap. Imp.		.00
Local Preservation - Struct. Imp.	129,809.59	10,894.93
Local Maintenance	3,550,479.86	297,991.97
*Other OTHER UNITS	1,487,631.61	126,319.44
*Other		.00
*Other		.00
*Other		.00
*Identify		
A. Total Operations	9,806,416.99	

	790 Small Road Tools	791 Inventory Adjustment	882 Liability Insurance	**Other (1)	**Other (2)	**Other (3)	Total
B. Expenses Distributed	9,710.45	54,692.84	258,026.25	248,680.85	144,054.49	66,110.35	781,275.23
C. Applicable Operation Cost	7,022,586.00	7,022,586.00	7,022,586.00	7,022,586.00	7,022,586.00	70,225,863.00	
D. Factor	0.001383	0.007788	0.036742	0.035412	0.020513	0.000941	0.102779

****Identify**

- Other (1) WAGES
- Other (2) SIGNS, SUPPLIES, OTHER
- Other (3) PROFESSIONAL SERVICES

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.	.00	.00	.00	.00	.00	.00
Preser - Struct. Imp.	226,338.82	140,704.42	1,182,673.01		1,409,011.83	140,704.42
Special Assessment					.00	.00
Maintenance	3,924,813.76	3,499,211.07	.00	.00	3,924,813.76	3,499,211.07
Total	<u>4,151,152.58</u>	<u>3,639,915.49</u>	<u>1,182,673.01</u>	<u>.00</u>	<u>5,333,825.59</u>	<u>3,639,915.49</u>

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

Report Date: 04/30/2007

Year Ended - 12/31/2006

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
Labor	267,318.49	1,498.87
Fringe Benefits	205,833.57	1,154.12
Equipment Rental	300,504.38	1,306.55
Materials	166,249.82	1,066.77
Handling Charges	(1,635.00)	(28.32)
Overhead	100,902.56	14,634.05
Other Payables	248,774.01	167,086.20
Total Charges for Current Year	1,287,947.83	186,718.24
Beginning Balance	268,721.69	.00
Sub-Total	1,556,669.52	186,718.24
Less Credits	1,425,157.93	186,718.24
Ending Balance	131,511.59	.00

SCHEDULE OF CAPITAL OUTLAY

Override Calculations

Land and Improvements (971 - 974)	_____
Buildings (975)	_____
Equipment Road (976, 981)	110,199.03
Equipment Shop (977)	_____
Equipment Engineers (978)	_____
Yard and Storage Equipment (979)	_____
Equipment Office (980)	34,905.00
Depletable Assets (987)	_____
Total Capital Outlay:	<u>145,104.03</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Total Capital Outlay:	_____	_____	145,104.03	145,104.03
* Less : Equipment Retirements 689	_____	_____	_____	_____
Sub-total	.00	.00	145,104.03	145,104.03
* Less : Depreciation and Depletion 968	_____	_____	391,081.19	391,081.19
Net Capital Outlay Expenditure	_____	_____	(245,977.16)	(245,977.16)

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 Capital Asset Balances Prior Year's Report (Pg. 2)	_____	_____	2,228,135.39	2,228,135.39
Percentage of Total	0.0%	0.0%	100.0%	100.0%
* Gain or (loss) on disposal 693	_____	_____	_____	_____

*Overridable Fields

** Do Not Include Infrastructure Balance

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>8,242,227.32</u>
DEDUCTIONS			
Administrative Expense (from Page 5 Expenditures)			<u>1,005,116.02</u>
Total Capital Outlay (from Capital Outlay)			<u>145,104.03</u>
Debt Principal Payment (from Page 5 Expenditures)			<u>785,334.64</u>
Interest Expense (from Page 5 Expenditures)			<u>.00</u>
Total Deductions			<u>1,935,554.69</u>
Adjusted MTF Returns			<u>6,306,672.63</u>
Preser - Struct Imp (from Page 5 Expenditures)	<u>1,409,011.83</u>	<u>140,704.42</u>	<u>1,549,716.25</u>
Routine Maintenance (from Page 5 Expenditures)	<u>3,924,813.76</u>	<u>3,499,211.07</u>	<u>7,424,024.83</u>
Less Federal Aid for Preser - Struct Imp			<u>.00</u>
TOTAL RD EXPENSE (Excluding Fed Aid)	<u>5,333,825.59</u>	<u>3,639,915.49</u>	<u>8,973,741.08</u>
90% of Adjusted MTF Returns			<u>5,676,005.37</u>

TEN YEARS OF QUALIFIED EXPENDITURES

FOR NONMOTORIZED IMPROVEMENTS

(for Compliance with Section 10K of Act51)

Fiscal Year	1997	1998	1999	2000	2001
Expenditures	7,322.00	43,181.00	125,000.00	114,500.00	171,354.00

Fiscal Year	2002	2003	2004	2005	2006
Expenditures	171,995.70	80,834.69	111,375.43	453,463.72	349,260.76

TOTAL 1,628,287.30

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

$$\underline{8,242,227.32} \times .10 = \underline{824,222.73}$$

Year Ended - 12/31/2006

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	434,143.93
709-714	Administrative Leave	88,002.61
724	Fringe Benefits	312,138.22
727	Postage	6,423.21
728	Office Supplies	16,192.25
730	Dues and Subscriptions	12,807.90
801	Contractual Services	6,195.64
803	Legal Services	13,296.75
804	Auditing and Accounting Services	13,410.84
807	Data Processing	23,321.85
810	Education	292.50
850-853	Communications	22,653.74
861	Travel and Mileage	7,613.09
862	Freight	285.70
873	Public Relations	840.00
874	Advertising	8,019.27
875	Insurance - Building and Contents	2,077.13
876	Insurance - Boiler and Machinery	
877	Insurance - Bonds	480.00
880	Insurance - Umbrella	
881	Insurance - Errors and Omissions	29,778.58
882	Insurance - General Liability	
920-923	Utilities	2,340.61
931	Building Repair/Maintenance	1,464.83
934	Office Equipment Repair/Maintenance	
942	Building Rental	
955-956	Miscellaneous	.00
966-967	Overhead	
968	Depreciation - Buildings	49,836.59
968	Depreciation - Engineering Equipment	3,066.26
968	Depreciation - Office Equipment and Furniture	36,328.28
	Other: Adjustment	(86,587.46)
	Equipment	394.27
	BANK FEES/GOODWILL/MISC	9,814.25
		.00
	TOTAL	1,014,630.84
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	8,166.49
629	Overhead - State Trunkline Maintenance	
691	Purchase Discounts	1,348.33
	Other	
	Total Credits to Administrative Expense	9,514.82
	Net Administrative Expense	1,005,116.02

Year Ended - 12/31/2006

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

Year Ended - 12/31/2006

CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS

Summary

CONSTRUCTION / CAPACITY IMPROVEMENTS

ROADS	Primary System		Local System	
	* Unit	Expenditures	* Unit	Expenditures
New Construction, New Location	_____ mi.	_____	_____ mi.	_____
Widening	_____ mi.	_____	_____ mi.	_____
BRIDGES				
New Location	_____ ea.	_____ .00	_____ ea.	_____
TOTAL CONSTRUCTION/CAPACITY IMP		_____ .00	_____ .00	

PRESERVATION - STRUCTURAL IMPROVEMENTS

ROADS	Primary System		Local System	
	* Unit	Expenditures	* Unit	Expenditures
Reconstruction	2.75 mi.	1,154,512.21	_____ mi.	_____
Resurfacing	.60 mi.	7,735.50	_____ mi.	_____
Gravel Surfacing	_____ mi.	_____	_____ mi.	_____
Paving Gravel Roads	_____ mi.	_____	_____ mi.	_____
SAFETY PROJECTS				
Intersection Improvements	1.00 ea.	155,526.74	_____ ea.	_____
Railroad Crossing Improvements	_____ ea.	_____	_____ ea.	_____
Other	_____ ea.	_____	_____ ea.	_____
MISCELLANEOUS				
Roadside Parks	_____ ea.	_____	_____ ea.	_____
Other	_____ ea.	_____	_____ ea.	_____
Subtotals		1,317,774.45	_____ .00	
BRIDGES				
Replacement	_____ ea.	_____	_____ ea.	_____
Recondition or Repair	4.00 ea.	91,237.38	6.00 ea.	140,704.42
Replace with Culvert	_____ ea.	_____	_____ ea.	_____
Bridge Subtotals		91,237.38	140,704.42	
TOTAL PRESERVATION - STRUCT IMP		1,409,011.83	140,704.42	

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

Year Ended - 12/31/2006

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads			Population		
	Total Local	Miles Outside Municipalities		Total Primary	Miles Outside Municipalities		Population Outside Municipalities	Funds Received	
		Local Urban	27		Primary Urban	1.57		Primary Urban	1.221
ALBION	38.74			18.73			1,221	42,791.74	14,957.25
ATHENS	37.61			17.78			2,524	26,421.08	30,919.00
BEDFORD	65.41	48.02		23.51	11.12		9,577	140,887.22	117,318.25
BURLINGTON	47.70			25.05			1,929	37,224.30	23,630.25
CLARENCE	44.01			24.44			2,051	36,317.84	25,124.75
CLARENDON	38.40			22.69			1,129	33,717.34	13,830.25
CONVIS	37.52			34.11			1,682	50,687.46	20,604.50
ECKFORD	33.05	1.09		32.53	1.04		1,318	58,248.70	16,145.50
EMMETT	74.17	60.67		31.73	26.46		12,033	299,261.66	147,404.25
								.00	
FREDONIA	34.49			24.78			1,728	36,823.08	21,168.00
HOMER	44.37			14.70			3,020	21,844.20	36,995.00
LEE	34.45			34.38			1,262	51,088.68	15,459.50
LEROY	39.00	2.87		31.77	3.23		3,483	77,985.66	42,666.75
MARENGO	36.98	1.61		29.68	.68		2,185	50,583.52	26,766.25
MARSHALL	36.06	3.45		28.59	4.88		2,964	88,981.38	36,309.00
NEWTON	44.34	5.19		21.46	3.11		2,573	61,521.64	31,519.25
PENNFIELD	66.90	34.74		28.56	10.32		8,779	140,769.12	107,542.75
SHERIDAN	36.19	1.55		23.56	2.16		2,173	55,590.64	26,619.25
TEKONSHA	37.24			21.18			1,732	31,473.48	21,217.00
								.00	
Totals	826.63	159.46		489.23	64.57		63,363	1,342,218.74	776,196.75
	Local Road Rate Per Mile	1,617		Primary Road Rate Per Mile	1,486		Population Rate Per Capita		12.25
	Local Urban Road Rate Per Mile	1,588		Primary Urban Road Rate Per Mile	9,528				

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS

Township	<u>Expenditures</u>			Township Contributions*
	Construction/ Capacity Improv	Preservation - Struct Improv	Total	
ALBION			.00	59,857.04
BEDFORD			.00	5,000.00
BURLINGTON			.00	1,060.64
CONVIS			.00	31,901.21
CLARENCE			.00	15,777.80
ECKFORD			.00	17,720.52
EMMETT			.00	47,502.00
LEROY			.00	43,375.00
MARENGO			.00	13,030.20
			.00	
TOTALS	.00	.00	.00	235,224.41

* 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.