

2008

FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS

CALHOUN COUNTY

MICHIGAN

YEAR ENDED 2008

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

Scott A. Brown

CHAIRMAN

05-04-2009

DATE

BALANCE SHEET

Assets

General Operating Fund

Cash	8,497.78
Investments	.00
Accounts Receivable :	
Michigan Transportation Fund	1,180,524.61
State Trunkline Maintenance	318,534.88
State Transportation Department - Other	
Due on County Road Agreement	32,784.45
Due on Special Assessment	
Sundry Accounts Receivable	16,953.23
Due from BPW	537,974.98
_____	_____
_____	_____

Inventories

Deferred Expense - State Aid	
Road Materials	681,053.75
Equipment Materials and Parts	231,593.48
Prepaid Insurance	
Deferred Expense - Federal Aid	5,831.59

Other (Identify)

_____	_____
_____	_____
_____	_____

TOTAL ASSETS

3,013,748.75

**Liabilities and
Fund Balances**

Liabilities

Accounts Payable	2,050,353.22
Notes Payable (Short Term)	
Accrued Liability	57,371.25
Advances	121,201.00
Deferred Revenue - Special Assessment District	
Deferred Revenue - EDF Forest Rd. (E)	
Deferred Revenue	
Other (Identify) :	
BFI Road Escrow	74,466.17
_____	_____
_____	_____

Fund Balances

Primary Road Fund	.00
Local Road Fund	.00
County Road Commission Fund	710,357.11
Total Fund Balances	710,357.11

TOTAL LIABILITIES AND FUND BALANCES

3,013,748.75

Year Ended - 12/31/2008

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
Land		<u>284,292.39</u>
Land Improvements	72,386.41	
Less: Accumulated Depreciation	<u>61,494.46</u>	<u>10,891.95</u>
Depletable Assets	147,667.07	
Less: Accumulated Depletion	<u>112,543.93</u>	<u>35,123.14</u>
Buildings	1,743,974.83	
Less: Accumulated Depreciation	<u>1,542,111.35</u>	<u>201,863.48</u>
Equipment - Road	9,115,864.25	
Less: Accumulated Depreciation	<u>8,338,695.98</u>	<u>777,168.27</u>
Equipment Shop	280,313.55	
Less: Accumulated Depreciation	<u>245,369.11</u>	<u>34,944.44</u>
Equipment - Engineers	76,114.37	
Less: Accumulated Depreciation	<u>73,375.29</u>	<u>2,739.08</u>
Yard and Storage Equipment	827,292.39	
Less: Accumulated Depreciation	<u>664,931.14</u>	<u>162,361.25</u>
Office Equipment and Furniture	523,368.94	
Less: Accumulated Depreciation	<u>397,853.90</u>	<u>125,515.04</u>
Infrastructure	42,608,874.03	
Less: Accumulated Depreciation	<u>24,207,284.28</u>	<u>18,401,589.75</u>
Vehicles		<u>.00</u>
Less: Accumulated Depreciation		
Construction Work in Progress		
	Total Assets	<u><u>20,036,488.79</u></u>
<u>Equities</u>		
Plant and Equipment Equity:	Primary	
	Local	
	Co. Road Comm.	<u>1,634,899.04</u>
Infrastructure		<u>18,401,589.75</u>
	Total Equities	<u><u>20,036,488.79</u></u>
<u>Long Term Debt</u>		
Bonds Payable (Act 51)		<u>1,545,000.00</u>
Notes Payable (Act 143)		
Vested Vacation and Sick Leave Payable		
Installment/Lease Purchase Payable		<u>259,435.47</u>
Other		<u>10,680.99</u>
	Total Liabilities	<u><u>1,815,116.46</u></u>
<u>Fiduciary Fund</u>		
Deferred Compensation (Pension) Plan		<u><u>.00</u></u>

Year Ended - 12/31/2008

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			61,640.14	61,640.14
<u>Federal Sources</u>				
Surface Tran. Program (STP)	32,909.93			32,909.93
C Funds - Federal				.00
D Funds - Federal				.00
Congestion/Air Quality				.00
Bridge	.00			.00
High Priority				.00
Other				.00
Total Federal Sources	32,909.93	.00	.00	32,909.93
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
Engineering	10,000.00			10,000.00
Snow Removal				.00
Urban Road	584,331.63	246,075.84		830,407.47
Allocation	5,130,965.39	1,974,538.92		7,105,504.31
Total MTF	5,725,297.02	2,220,614.76		7,945,911.78
<u>Other</u>				
State Critical Bridge		1,008,229.90		1,008,229.90
Other				.00
Total Other	.00	1,008,229.90	.00	1,008,229.90
<u>Economic Development Fund</u>				
Target Industries (A)				.00
Urban Congestion (C)				.00
Rural Primary (D)				.00
Forest Road (E)				.00
Urban Area (F)	484,092.90			484,092.90
Other				.00
Total EDF	484,092.90	.00		484,092.90
Total State Sources	6,209,389.92	3,228,844.66	.00	9,438,234.58

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			22,555.64	22,555.64
Township Contr.		504,287.52		504,287.52
Other schools/BFI/BCATS	44,045.84	11,182.57	5,254.17	60,482.58
Total Contributions	44,045.84	515,470.09	27,809.81	587,325.74
<u>Charges for Service</u>				
Trunkline Maintenance	1,787,295.94			1,787,295.94
Trunkline Non-maintenance	118,351.71			118,351.71
Salvage Sales			18,690.00	18,690.00
Other State Audit / Fees	225,195.00		26,476.44	251,671.44
Total Charges	2,130,842.65	.00	45,166.44	2,176,009.09
<u>Interest and Rents</u>				
Interest Earned			2,530.47	2,530.47
Property Rentals				.00
Total Interest /Rents	.00	.00	2,530.47	2,530.47
<u>Other</u>				
Special Assessments				.00
Land and Bldg. Sales			15,000.00	15,000.00
Sundry Refunds			2,828.11	2,828.11
Gain (Loss) Equip. Disp.	.00	.00	.00	.00
Contributions from Private Sources			15,000.00	15,000.00
Other REFUNDS			228,691.52	228,691.52
Other MATERIALS/ACCIDENTS			98,820.67	98,820.67
Total Other	.00	.00	360,340.30	360,340.30
<u>Other Financing Sources</u>				
County Appropriation				.00
Bond Proceeds			.00	.00
Note Proceeds				.00
Inst. Purch./Leases			275,114.00	275,114.00
Total Other Fin. Sources	.00	.00	275,114.00	275,114.00
TOTAL REVENUE AND OTHER FINANCING SOURCES	8,417,188.34	3,744,314.75	772,601.16	12,934,104.25

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<u>Construction/Capacity Improvement</u>				
Roads	630,085.82			630,085.82
Structures				.00
Roadside Parks				.00
Special Assessments				.00
Other				.00
Total Construction/Cap Imp	<u>630,085.82</u>	<u>.00</u>		<u>630,085.82</u>
<u>Preservation - Structural Improvements</u>				
Roads	292,113.36			292,113.36
Structures	1,177,113.85			1,177,113.85
Safety Projects				.00
Roadside Parks				.00
Special Assessments				.00
Other				.00
Total Preservation - Struct Imp	<u>1,469,227.21</u>	<u>.00</u>		<u>1,469,227.21</u>
<u>Maintenance</u>				
Roads	3,201,263.64	2,939,421.68		6,140,685.32
Structures	1,059.86	26,906.37		27,966.23
Roadside Parks		27,969.63		27,969.63
Winter Maintenance	960,844.58	888,545.99		1,849,390.57
Traffic Control	397,464.22	84,754.02		482,218.24
Total Maintenance	<u>4,560,632.30</u>	<u>3,967,597.69</u>		<u>8,528,229.99</u>
Total Constr. and Maint.	<u>6,659,945.33</u>	<u>3,967,597.69</u>		<u>10,627,543.02</u>
<u>Other</u>				
Trunkline Maintenance	1,788,234.87			1,788,234.87
Trunkline Nonmaintenance	117,787.29			117,787.29
Administrative Expense	613,535.39	365,507.74		979,043.13
Equipment Expense - Net	(373,437.48)	(240,321.89)	(47,191.93)	(660,951.30)
Capital Outlay - Net	.00	.00	63,281.91	63,281.91
Debt Principal Payment			335,467.54	335,467.54
Interest Expense			74,025.08	74,025.08
Drain Assessment				.00
Other ENGINEERING			131,526.23	131,526.23
Other OTHER LOCAL UNITS			134,391.78	134,391.78
Total Other	<u>2,146,120.07</u>	<u>125,185.85</u>	<u>691,500.61</u>	<u>2,962,806.53</u>
Total Expenditures	<u>8,806,065.40</u>	<u>4,092,783.54</u>	<u>691,500.61</u>	<u>13,590,349.55</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	8,417,188.34	3,744,314.75	772,601.16	12,934,104.25
Total Expenditures	8,806,065.40	4,092,783.54	691,500.61	13,590,349.55
Excess of Revenues Over (Under) Expenditures	<u>(388,877.06)</u>	<u>(348,468.79)</u>	<u>81,100.55</u>	<u>(656,245.30)</u>
Optional Transfers		.00		
Optional Transfers (Emer. Local to Primary)		.00		
Total Optional Transfers	<u>.00</u>	<u>.00</u>		
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(388,877.06)</u>	<u>(348,468.79)</u>	<u>81,100.55</u>	<u>(656,245.30)</u>
Beginning Fund Balance	.00	.00	1,366,515.18	1,366,515.18
*Adjustment	.00	.00	87.23	87.23
Beginning Fund Balance Restated	.00	.00	1,366,602.41	1,366,602.41
Interfund Adjustment	388,877.06	348,468.79	(737,345.85)	.00
Ending Fund Balance	<u>(.00)</u>	<u>(.00)</u>	<u>710,357.11</u>	<u>710,357.11</u>

EQUIPMENT EXPENSE

Direct Equipment Expense

Labor and Fringe Benefits	<u>436,976.52</u>	
Depreciation	<u>184,616.06</u>	
Other PARTS ETC	<u>416,568.66</u>	
Total Direct		<u>1,038,161.24</u>

Indirect Equipment Expense

534,756.21

Operating Equipment Expense

Labor and Fringe Benefits	<u> </u>	
Operating Expenses	<u>519,941.08</u>	
Total Operating		<u>519,941.08</u>

TOTAL EQUIPMENT EXPENSE **2,092,858.53**

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Construction/Capacity Improvement	<u>937.83</u>	<u> </u>		<u>937.83</u>
Preservation - Structural Improvement	<u>221.82</u>	<u> </u>		<u>221.82</u>
Maintenance	<u>979,997.96</u>	<u>1,001,417.11</u>		<u>1,981,415.07</u>
Inventory Operations			<u>22,934.04</u>	<u>22,934.04</u>
MDOT	<u>574,849.01</u>			<u>574,849.01</u>
Other Reimbursable Charges				<u>.00</u>
All Other Charges			<u>173,452.06</u>	<u>173,452.06</u>
Total Equipment Rental Credits	<u>1,556,006.62</u>	<u>1,001,417.11</u>	<u>196,386.10</u>	<u>2,753,809.83</u>
	(A)	(B)	(C)	(D)
(Gain) or Loss on Usage of Equipment				<u><u>(660,951.30)</u></u>
				(E)

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

Equipment Rental Credits	<u>1,556,006.62</u>	<u>1,001,417.11</u>	<u>196,386.10</u>	<u>2,753,809.83</u>
	(A)	(B)	(C)	(D)
Percent of Total	<u>56.5%</u>	<u>36.36%</u>	<u>7.14%</u>	<u>100.00%</u>
Prorated Total Equipment Expense	<u>1,182,465.07</u>	<u>760,963.36</u>	<u>149,430.10</u>	<u>2,092,858.53</u>
Prorated Gain / Loss on Usage (Net Equipment Expense)	<u><u>(373,437.48)</u></u>	<u><u>(240,321.89)</u></u>	<u><u>(47,191.93)</u></u>	<u><u>(660,951.30)</u></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.	1,853.91	2,156.25
Primary Preservation - Struct. Imp.	651.90	757.90
Primary Maintenance	603,034.99	701,099.04
Local Construction/Cap. Imp.		
Local Preservation - Struct. Imp.		
Local Maintenance	588,782.96	684,529.52
Inventory	7,510.14	
Equipment Expense - Direct	202,059.04	234,917.48
Equipment Expense - Indirect	65,492.09	76,142.25
Equipment Expense - Operating		
Administration	428,451.41	
State Trunkline Maintenance	293,074.76	
Sundry Account Rec.	39,907.43	
Capital Outlay		
*Other Distributive/Other	463,540.37	25,809.93
*Other Private Work	1,452.27	1,276.51
*Other Engineering	47,323.67	55,019.33
Other		
*Other		
*Identify		
A. Total Payroll	2,743,134.94	

	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	326,532.19	66,975.61	550,233.42	1,052,980.74	12,829.78	24,998.09	2,034,549.83
C. Less: Benefits Recovered							.00
D. Less: Refunds							.00
E. Benefits to be Distributed	326,532.19	66,975.61	550,233.42	1,052,980.74	12,829.78	24,998.09	2,034,549.83
F. Applicable Labor Cost	2,314,683.53	2,314,683.53	2,314,683.53	2,314,683.53	2,314,683.53	2,314,683.53	
G. Factor	0.14107	0.028935	0.237714	0.454913	0.005543	0.0108	0.878975

****Identify -**
Other - (720-725) unemp ins / eap / education bonus

DISTRIBUTIVE EXPENSE - OVERHEAD

Account No. 705 - 957

Override Calculation:

	Cost of Operations	Distributed Total
Primary Construction/Cap. Imp.	630,085.82	74,446.96
Primary Preservation - Struct. Imp.	1,469,227.21	11,641.42
Primary Maintenance	4,560,632.30	187,032.59
Local Construction/Cap. Imp.	.00	.00
Local Preservation - Struct. Imp.	.00	.00
Local Maintenance	3,967,597.69	162,712.17
*Other Other Units	.00	2,579.40
*Other		.00
*Other		.00
*Other		.00
*Identify		
A. Total Operations	<u>10,627,543.02</u>	

	790 Small Road Tools	791 Inventory Adjustment	882 Liability Insurance	**Other (1)	**Other (2)	**Other (3)	Total
B. Expenses Distributed	14,773.32	74,683.00	195,977.20	144,271.95	21,334.52	145,562.37	596,602.36
C. Applicable Operation Cost	10,630,847.09	10,627,543.02	10,627,543.02	10,627,543.02	10,627,543.02	10,627,543.02	
D. Factor	0.00139	0.007027	0.01844	0.013575	0.002007	0.013697	0.056136

****Identify**

- Other (1) LABOR
- Other (2) YARD DEP
- Other (3) MISC SUPPLIES

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.	79,394.95		550,690.87		630,085.82	.00
Preser - Struct. Imp.	13,273.02		1,455,954.19		1,469,227.21	.00
Special Assessment					.00	.00
Maintenance	4,560,632.30	3,941,794.76	.00	25,802.93	4,560,632.30	3,967,597.69
Total	<u>4,653,300.27</u>	<u>3,941,794.76</u>	<u>2,006,645.06</u>	<u>25,802.93</u>	<u>6,659,945.33</u>	<u>3,967,597.69</u>

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

Report Date: 05/04/2009

Year Ended - 12/31/2008

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
Labor	281,511.74	_____
Fringe Benefits	244,128.22	_____
Equipment Rental	574,547.91	_____
Materials	277,756.68	_____
Handling Charges	.00	_____
Overhead	148,960.67	_____
Other PAYABLES	261,329.65	_____
Total Charges for Current Year	1,788,234.87	.00
Beginning Balance	_____	_____
Sub-Total	1,788,234.87	.00
Less Credits	1,469,699.99	_____
Ending Balance	318,534.88	.00

SCHEDULE OF CAPITAL OUTLAY

Override Calculations

Land and Improvements (971 - 974)	_____
Buildings (975)	<u>4,360.00</u>
Equipment Road (976, 981)	<u>293,094.00</u>
Equipment Shop (977)	_____
Equipment Engineers (978)	_____
Yard and Storage Equipment (979)	<u>13,038.19</u>
Equipment Office (980)	<u>43,142.37</u>
Depletable Assets (987)	_____
Total Capital Outlay:	<u><u>353,634.56</u></u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Total Capital Outlay:	_____	_____	<u>353,634.56</u>	<u>353,634.56</u>
* Less : Equipment Retirements 689	_____	_____	_____	_____
Sub-total	<u>.00</u>	<u>.00</u>	<u>353,634.56</u>	<u>353,634.56</u>
* Less : Depreciation and Depletion 968	_____	_____	<u>290,352.65</u>	<u>290,352.65</u>
Net Capital Outlay Expenditure	_____	_____	<u>63,281.91</u>	<u>63,281.91</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 Capital Asset Balances Prior Year's Report (Pg. 2)	_____	_____	<u>1,578,383.61</u>	<u>1,578,383.61</u>
Percentage of Total	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>
* Gain or (loss) on disposal 693	_____	_____	_____	_____

*Overridable Fields

** Do Not Include Infrastructure Balance

Year Ended - 12/31/2008

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>7,945,911.78</u>
DEDUCTIONS			
Administrative Expense (from Page 5 Expenditures)			<u>979,043.13</u>
Total Capital Outlay (from Capital Outlay)			<u>353,634.56</u>
Debt Principal Payment (from Page 5 Expenditures)			<u>335,467.54</u>
Interest Expense (from Page 5 Expenditures)			<u>74,025.08</u>
Total Deductions			<u>1,742,170.31</u>
Adjusted MTF Returns			<u>6,203,741.47</u>
Preser - Struct Imp (from Page 5 Expenditures)	<u>1,469,227.21</u>	<u>.00</u>	<u>1,469,227.21</u>
Routine Maintenance (from Page 5 Expenditures)	<u>4,560,632.30</u>	<u>3,967,597.69</u>	<u>8,528,229.99</u>
Less Federal Aid for Preser - Struct Imp	<u>(579,215.80)</u>	<u>.00</u>	<u>(579,215.80)</u>
TOTAL RD EXPENSE (Excluding Fed Aid)	<u><u>6,609,075.31</u></u>	<u><u>3,967,597.69</u></u>	<u><u>10,576,673.00</u></u>
90% of Adjusted MTF Returns			<u><u>5,583,367.32</u></u>

TEN YEARS OF QUALIFIED EXPENDITURES
FOR NONMOTORIZED IMPROVEMENTS
(for Compliance with Section 10K of Act51)

Fiscal Year	1999	2000	2001	2002	2003
Expenditures	125,000.00	114,500.00	171,354.00	171,995.70	80,834.69

Fiscal Year	2004	2005	2006	2007	2008
Expenditures	111,375.43	453,463.72	349,260.76	127,016.50	27,969.63

TOTAL 1,732,770.43

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

$$\underline{7,945,911.78} \times .10 = \underline{794,591.18}$$

INDIRECT EQUIPMENT AND STORAGE EXPENSE**Activity 511**

<u>Account Number</u>	<u>Account Name</u>	<u>Amount Recorded</u>
707	Wages - Shop and Garage	65,492.09
712-724	Fringe Benefits - Shop Employees	76,142.25
721	Drug Testing	1,717.39
728	Office Supplies - Shop	102.12
731	Janitor Supplies - Shop	21,702.93
733	Welding Supplies	11,241.91
734	Safety Supplies - Shop	2,757.61
736	Tire Shop Supplies	(170.00)
737	Shop Supplies	32,611.43
791	Equipment Material/Parts Inventory Adjustment	23,521.32
801	Contractual Services - Shop	4,134.68
805	Health Services	
806	Laundry Services	
807	Data Processing - Shop	
810	Education Expense - Shop	
850-859	Communications - Shop	907.70
861	Travel and Mileage - Shop Employees	
862	Freight Costs	3,339.82
875	Insurance - Shop Buildings	15,565.42
876	Insurance - Boiler and Machine	
878	Insurance - Fleet	72,602.19
883	Insurance - Underground Tank	4,844.00
921-923	Utilities - Shop and Storage Buildings	84,384.79
931	Buildings Repairs and Maintenance	18,748.33
932	Yard and Storage Repairs and Maintenance	1,754.20
933	Shop Equipment Repairs and Maintenance	
934	Office Equipment Repairs and Maintenance	185.00
941	Equipment Rental - Shop Pickup/Wrecker	27,048.29
944-947	Underground Storage Tank Expense	
956	Safety Expense - Shop	.00
968	Depreciation - Shop Building	.00
968	Depreciation - Storage Building	
968	Depreciation - Shop Equipment	6,276.78
968	Depreciation - Stockroom Expense	
	Other:	
	MONITORING WELL TESTING	44,345.87
	SHERRIF WORK CREW	15,836.84
	Labor Diff.	(336.75)
	TOTAL (Transfer to Equipment Expenses)	534,756.21

Year Ended - 12/31/2008

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	334,171.19
709-714	Administrative Leave	72,202.30
724	Fringe Benefits	291,153.81
727	Postage	4,658.04
728	Office Supplies	14,617.78
730	Dues and Subscriptions	12,278.68
801	Contractual Services	5,844.00
803	Legal Services	40,863.28
804	Auditing and Accounting Services	9,750.00
807	Data Processing	19,867.36
810	Education	4,349.50
850-853	Communications	14,612.39
861	Travel and Mileage	7,679.23
862	Freight	752.43
873	Public Relations	
874	Advertising	2,309.09
875	Insurance - Building and Contents	2,161.02
876	Insurance - Boiler and Machinery	
877	Insurance - Bonds	1,075.00
880	Insurance - Umbrella	
881	Insurance - Errors and Omissions	30,565.03
882	Insurance - General Liability	
920-923	Utilities	3,062.17
931	Building Repair/Maintenance	8,805.51
934	Office Equipment Repair/Maintenance	
942	Building Rental	
955-956	Miscellaneous	
966-967	Overhead	
968	Depreciation - Buildings	25,656.09
968	Depreciation - Engineering Equipment	
968	Depreciation - Office Equipment and Furniture	43,363.40
	Other: DEPN LAND IMP.	2,722.98
	BANK FEES / OTHER	41,945.84
	TOTAL	994,466.12
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	13,227.00
629	Overhead - State Trunkline Maintenance	
691	Purchase Discounts	2,195.99
	Other	
	Total Credits to Administrative Expense	15,422.99
	Net Administrative Expense	979,043.13

Year Ended - 12/31/2008

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>

CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS

Summary

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	* Unit	Expenditures	* Unit	Expenditures
ROADS				
New Construction, New Location	.37 mi.	630,085.82	_____ mi.	_____
Widening	_____ mi.	_____	_____ mi.	_____
BRIDGES				
New Location	_____ ea.	_____	_____ ea.	_____
TOTAL CONSTRUCTION/CAPACITY IMP		630,085.82		.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	* Unit	Expenditures	* Unit	Expenditures
ROADS				
Reconstruction	_____ mi.	_____	_____ mi.	_____
Resurfacing	3.00 mi.	292,113.36	_____ mi.	_____
Gravel Surfacing	_____ mi.	_____	_____ mi.	_____
Paving Gravel Roads	_____ mi.	_____	_____ mi.	_____
SAFETY PROJECTS				
Intersection Improvements	_____ ea.	_____	_____ ea.	_____
Railroad Crossing Improvements	_____ ea.	_____	_____ ea.	_____
Other	_____ ea.	_____	_____ ea.	_____
MISCELLANEOUS				
Roadside Parks	_____ ea.	_____	_____ ea.	_____
Other	_____ ea.	_____	_____ ea.	_____
Subtotals		292,113.36		.00
BRIDGES				
Replacement	1.00 ea.	1,177,113.85	.00 ea.	.00
Recondition or Repair	_____ ea.	_____	_____ ea.	_____
Replace with Culvert	_____ ea.	_____	_____ ea.	_____
Bridge Subtotals		1,177,113.85		.00
TOTAL PRESERVATION - STRUCT IMP		1,469,227.21		.00

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

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads			Population	
	Miles Outside Municipalities			Miles Outside Municipalities			Population Outside Municipalities	Funds Received
	Total Local	Local Urban	Funds Received	Total Primary	Primary Urban	Funds Received	Population Outside Municipalities	Funds Received
ALBION	38.74	.27	60,493.71	18.73	1.57	40,866.11	12,185	143,173.75
ATHENS	37.61		58,333.11	17.78		25,283.16	2,507	29,457.25
BEDFORD	65.41	48.02	174,009.13	23.51	11.12	134,234.02	9,583	112,600.25
BURLINGTON	47.69		73,967.19	25.04		35,606.88	1,967	23,112.25
CLARENCE	44.01		68,259.51	24.44		34,753.68	2,103	24,710.25
CLARENDON	38.40		59,558.40	22.69		32,265.18	1,133	19,312.75
CONVIS	37.52		58,193.52	34.11		48,504.42	1,679	19,728.25
ECKFORD	33.05	1.09	52,907.54	32.53	1.04	55,685.26	1,335	15,686.25
EMMETT	75.42	61.98	210,628.20	31.73	26.46	284,979.96	12,131	142,539.25
FREDONIA	34.49		53,493.99	24.78		35,237.16	1,733	20,362.75
HOMER	44.37		68,817.87	14.70		20,903.40	3,022	35,508.50
LEE	34.45		53,431.95	34.38		48,888.36	1,264	14,852.00
LERROY	39.95	2.87	66,299.02	31.77	3.23	74,456.89	3,766	44,250.50
MARENGO	36.98	1.61	59,788.69	29.68	.68	48,369.16	2,202	25,873.50
MARSHALL	36.06	3.45	61,142.01	28.59	4.88	84,892.18	3,077	36,154.75
NEWTON	44.34	5.19	76,613.43	21.46	3.11	58,708.27	2,569	30,185.75
PENNFIELD	66.90	34.74	156,254.04	28.56	10.32	134,163.12	8,854	104,034.50
SHERIDAN	36.19	1.55	58,472.74	23.56	2.16	53,082.72	2,189	25,720.75
TEKONSHA	37.24		57,759.24	21.18		30,117.96	1,746	20,515.50
			.00			.00		
Totals	828.82	160.77	1,528,423.29	489.22	64.57	1,280,997.89	75,045	881,778.75

Local Road Rate Per Mile	1,551	Population Rate Per Capita	11.75
Local Urban Road Rate Per Mile	1,511	Primary Road Rate Per Mile	1,422
		Primary Urban Road Rate Per Mile	9,065

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS

Township	<u>Expenditures</u>			Township Contributions*
	Construction/ Capacity Improv	Preservation - Struct Improv	Total	
ALBION	.00	445,146.26	445,146.26	281,220.95
BURLINGTON		21,108.51	21,108.51	7,300.00
CLARENCE		77,820.45	77,820.45	15,000.00
CONVIS		126,668.81	126,668.81	71,003.04
LEROY		77,217.15	77,217.15	20,000.00
MARENGO		21,988.40	21,988.40	12,143.75
MARSHALL		160,309.53	160,309.53	40,601.05
NEWTON		444.52	444.52	.00
PENNFIELD		58,669.23	58,669.23	57,018.73
			.00	
TOTALS	.00	989,372.86	989,372.86	504,287.52

* 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.