

2009

FISCAL YEAR

ANNUAL FINANCIAL REPORT

BOARD OF COUNTY ROAD COMMISSIONERS

CALHOUN COUNTY

MICHIGAN

YEAR ENDED 2009

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

DATE

BALANCE SHEET

Assets

General Operating Fund

Cash	26,169.72
Investments	
Accounts Receivable :	
Michigan Transportation Fund	1,207,897.07
State Trunkline Maintenance	322,529.11
State Transportation Department - Other	
Due on County Road Agreement	4,300.00
Due on Special Assessment	
Sundry Accounts Receivable	27,530.71
Due from BPW	460,540.28
Due from Parks	2,753.09

Inventories

Deferred Expense - State Aid	
Road Materials	410,427.03
Equipment Materials and Parts	229,953.24
Prepaid Insurance	
Deferred Expense - Federal Aid	

Other (Identify)

TOTAL ASSETS

2,692,100.25

**Liabilities and
Fund Balances**

Liabilities

Accounts Payable	452,190.03
Notes Payable (Short Term)	
Accrued Liability	68,082.86
Advances	142,923.00
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	801,821.67
Local Road Fund	374,150.28
County Road Commission Fund	778,466.24
Total Fund Balances	<u><u>1,954,438.19</u></u>

TOTAL LIABILITIES AND FUND BALANCES

2,692,100.25

Year Ended - 12/31/2009

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
Land		✓ 284,292.39
Land Improvements	72,386.41	
Less: Accumulated Depreciation	64,217.44	8,168.97
Depletable Assets	147,667.07	
Less: Accumulated Depletion	112,543.93	35,123.14
Buildings	1,746,260.83	
Less: Accumulated Depreciation	1,565,411.59	180,849.24
Equipment - Road	9,153,947.58	
Less: Accumulated Depreciation	8,496,608.47	657,339.11
Equipment Shop	280,313.55	
Less: Accumulated Depreciation	251,080.44	29,233.11
Equipment - Engineers	76,114.37	
Less: Accumulated Depreciation	76,114.37	.00
Yard and Storage Equipment	827,292.39	
Less: Accumulated Depreciation	683,590.85	143,701.54
Office Equipment and Furniture	525,317.94	
Less: Accumulated Depreciation	432,672.59	92,645.35
Infrastructure	44,120,503.42	
Less: Accumulated Depreciation	25,920,847.27	18,199,656.15
Vehicles		
Less: Accumulated Depreciation		.00
Construction Work in Progress		
	Total Assets	19,631,009.00
<u>Equities</u>		
Plant and Equipment Equity:	Primary	
	Local	
	Co. Road Comm.	1,431,352.85
Infrastructure		18,199,656.15
	Total Equities	19,631,009.00
<u>Long Term Debt</u>		
Bonds Payable (Act 51)		1,265,000.00
Notes Payable (Act 143)		
Vested Vacation and Sick Leave Payable		
Installment/Lease Purchase Payable		194,789.36
Other		6,849.78
	Total Liabilities	1,466,639.14
<u>Fiduciary Fund</u>		
Deferred Compensation (Pension) Plan		.00

Year Ended - 12/31/2009

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			95,721.24	95,721.24
<u>Federal Sources</u>				
Surface Tran. Program (STP)	549,854.99			549,854.99
C Funds - Federal				.00
D Funds - Federal	357,675.91			357,675.91
Congestion/Air Quality				.00
Bridge	.00			.00
High Priority				.00
Other ARRA Prim Road	876,934.35		.00	876,934.35
Total Federal Sources	1,784,465.25	.00	.00	1,784,465.25
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
Engineering	10,000.00			10,000.00
Snow Removal				.00
Urban Road	568,218.13	240,535.48		808,753.61
Allocation	5,021,673.55	1,920,041.70		6,941,715.25
Total MTF	5,599,891.68	2,160,577.18		7,760,468.86
<u>Other</u>				
State Critical Bridge	59,997.91			59,997.91
Other LJT	19,977.88			19,977.88
Total Other	79,975.79	.00	.00	79,975.79
<u>Economic Development Fund</u>				
Target Industries (A)				.00
Urban Congestion (C)				.00
Rural Primary (D)	262,901.02			262,901.02
Forest Road (E)				.00
Urban Area (F)				.00
Other				.00
Total EDF	262,901.02	.00		262,901.02
Total State Sources	5,942,768.49	2,160,577.18	.00	8,103,345.67

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				.00
Township Contr.		89,425.00		89,425.00
Other BCATS			6,048.67	6,048.67
Total Contributions	.00	89,425.00	6,048.67	95,473.67
<u>Charges for Service</u>				
Trunkline Maintenance	1,546,055.00			1,546,055.00
Trunkline Non-maintenance	50,267.53			50,267.53
Salvage Sales			9,213.49	9,213.49
Other State Audit / Fees	(2,056.00)		9,831.72	7,775.72
Total Charges	1,594,266.53	.00	19,045.21	1,613,311.74
<u>Interest and Rents</u>				
Interest Earned			1,399.58	1,399.58
Property Rentals				.00
Total Interest /Rents	.00	.00	1,399.58	1,399.58
<u>Other</u>				
Special Assessments				.00
Land and Bldg. Sales			15,000.00	15,000.00
Sundry Refunds				.00
Gain (Loss) Equip. Disp.	.00	.00	.00	.00
Contributions from Private Sources			3,706.33	3,706.33
Other REFUNDS			111,722.36	111,722.36
Other MATERIALS/ACCIDENT B			52,485.97	52,485.97
Total Other	.00	.00	182,914.66	182,914.66
<u>Other Financing Sources</u>				
County Appropriation				.00
Bond Proceeds			500.00	500.00
Note Proceeds				.00
Inst. Purch./Leases				.00
Total Other Fin. Sources	.00	.00	500.00	500.00
TOTAL REVENUE AND OTHER FINANCING SOURCES	9,321,500.27	2,250,002.18	305,629.36	11,877,131.81

Year Ended - 12/31/2009

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<u>Construction/Capacity Improvement</u>				
Roads	10,666.88			10,666.88
Structures				.00
Roadside Parks				.00
Special Assessments				.00
Other				.00
Total Construction/Cap Imp	<u>10,666.88</u>	<u>.00</u>		<u>10,666.88</u>
<u>Preservation - Structural Improvements</u>				
Roads	2,266,593.76			2,266,593.76
Structures	92,064.43			92,064.43
Safety Projects				.00
Roadside Parks				.00
Special Assessments				.00
Other				.00
Total Preservation - Struct Imp	<u>2,358,658.19</u>	<u>.00</u>		<u>2,358,658.19</u>
<u>Maintenance</u>				
Roads	2,137,944.23	2,678,973.40		4,816,917.63
Structures	51,046.51	15,102.68		66,149.19
Roadside Parks		10,958.27		10,958.27
Winter Maintenance	530,021.37	484,294.43		1,014,315.80
Traffic Control	203,956.40	81,021.80		284,978.20
Total Maintenance	<u>2,922,968.51</u>	<u>3,270,350.58</u>		<u>6,193,319.09</u>
Total Constr. and Maint.	<u>5,292,293.58</u>	<u>3,270,350.58</u>		<u>8,562,644.16</u>
<u>Other</u>				
Trunkline Maintenance	1,550,180.14			1,550,180.14
Trunkline Nonmaintenance	50,275.14			50,275.14
Administrative Expense	602,832.36	372,517.73		975,350.09
Equipment Expense - Net	(500,065.96)	(367,043.49)	(45,253.18)	(912,362.63)
Capital Outlay - Net	.00	.00	(203,407.11)	(203,407.11)
Debt Principal Payment			348,477.32	348,477.32
Interest Expense			70,123.83	70,123.83
Drain Assessment				.00
Other ENGINEERING	124,190.42		.00	124,190.42
Other OTHER LOCAL UNITS			67,579.37	67,579.37
Total Other	<u>1,827,412.10</u>	<u>5,474.24</u>	<u>237,520.23</u>	<u>2,070,406.57</u>
Total Expenditures	<u>7,119,705.68</u>	<u>3,275,824.82</u>	<u>237,520.23</u>	<u>10,633,050.73</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>9,321,500.27</u>	<u>2,250,002.18</u>	<u>305,629.36</u>	<u>11,877,131.81</u>
Total Expenditures	<u>7,119,705.68</u>	<u>3,275,824.82</u>	<u>237,520.23</u>	<u>10,633,050.73</u>
Excess of Revenues Over (Under) Expenditures	<u>2,201,794.59</u>	<u>(1,025,822.64)</u>	<u>68,109.13</u>	<u>1,244,081.08</u>
Optional Transfers	<u>(1,399,972.92)</u>	<u>1,399,972.92</u>		
Optional Transfers (Emer. Local to Primary)		<u>.00</u>		
Total Optional Transfers	<u>(1,399,972.92)</u>	<u>1,399,972.92</u>		
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>801,821.67</u>	<u>374,150.28</u>	<u>68,109.13</u>	<u>1,244,081.08</u>
Beginning Fund Balance			<u>710,357.11</u>	<u>710,357.11</u>
*Adjustment				<u>.00</u>
Beginning Fund Balance Restated	<u>.00</u>	<u>.00</u>	<u>710,357.11</u>	<u>710,357.11</u>
Interfund Adjustment				
Ending Fund Balance	<u>801,821.67</u>	<u>374,150.28</u>	<u>778,466.24</u>	<u>1,954,438.19</u>

EQUIPMENT EXPENSE

Direct Equipment Expense

Labor and Fringe Benefits	421,284.85	
Depreciation	158,712.49	
Other PARTS/EQUIPMENT	394,163.65	
Total Direct		974,160.99

Indirect Equipment Expense

507,700.49

Operating Equipment Expense

Labor and Fringe Benefits	
Operating Expenses	307,527.36

Total Operating 307,527.36

TOTAL EQUIPMENT EXPENSE 1,789,388.84

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Construction/Capacity Improvement	63.56			63.56
Preservation - Structural Improvement	4,512.40			4,512.40
Maintenance	945,100.70	1,086,936.62		2,032,037.32
Inventory Operations				.00
MDOT	531,158.74			531,158.74
Other Reimbursable Charges				.00
All Other Charges			133,979.45	133,979.45
Total Equipment Rental Credits	<u>1,480,835.40</u>	<u>1,086,936.62</u>	<u>133,979.45</u>	<u>2,701,751.47</u>
	(A)	(B)	(C)	(D)
(Gain) or Loss on Usage of Equipment				<u><u>(912,362.63)</u></u>
				(E)

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

Equipment Rental Credits	1,480,835.40	1,086,936.62	133,979.45	2,701,751.47
	(A)	(B)	(C)	(D)
Percent of Total	54.81%	40.23%	4.96%	100.00%
Prorated Total Equipment Expense	980,764.02	719,871.13	88,753.69	1,789,388.84
Prorated Gain / Loss on Usage (Net Equipment Expense)	<u><u>(500,065.96)</u></u>	<u><u>(367,043.49)</u></u>	<u><u>(45,253.18)</u></u>	<u><u>(912,362.63)</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.	256.35	284.49
Primary Preservation - Struct. Imp.	17,536.97	19,451.92
Primary Maintenance	547,265.35	607,024.46
Local Construction/Cap. Imp.		
Local Preservation - Struct. Imp.		
Local Maintenance	621,236.60	689,073.08
Inventory		
Equipment Expense - Direct	199,737.16	221,547.69
Equipment Expense - Indirect	74,708.05	82,865.87
Equipment Expense - Operating		
Administration	432,359.62	280,459.83
State Trunkline Maintenance	316,327.82	
Sundry Account Rec.		
Capital Outlay		
*Other Distributive	404,433.03	
*Other ENGINEERING	50,067.79	55,535.07
*Other OTHER LOCAL UNITS	19,179.14	10,544.21
her		
*Other		
*Identify		
A. Total Payroll	2,683,107.88	

	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	319,481.63	60,083.45	637,065.86	910,349.24	25,993.34	13,813.10	1,966,786.62
C. Less: Benefits Recovered							.00
D. Less: Refunds							.00
E. Benefits to be Distributed	319,481.63	60,083.45	637,065.86	910,349.24	25,993.34	13,813.10	1,966,786.62
F. Applicable Labor Cost	2,250,748.26	2,250,748.26	2,250,748.26	2,250,748.26	2,250,748.26	2,250,748.26	
G. Factor	0.141945	0.026695	0.283046	0.404465	0.011549	0.006137	0.873837

**Identify -
Other - (720-725) UNEMPLOYMENT INS / EMP ASSIST PGM

Year Ended - 12/31/2009

DISTRIBUTIVE EXPENSE - OVERHEAD

Account No. 705 - 957

Override Calculation:

	Cost of Operations	Distributed Total
Primary Construction/Cap. Imp.	10,666.88	638.37
Primary Preservation - Struct. Imp.	2,358,658.19	29,332.65
Primary Maintenance	2,922,968.51	174,445.82
Local Construction/Cap. Imp.	.00	.00
Local Preservation - Struct. Imp.	.00	.00
Local Maintenance	3,270,350.58	195,177.99
*Other STATE MAINTENANCE	1,600,455.28	147,775.40
*Other OTHER LOCAL UNITS	28,744.86	1,715.55
*Other		.00
*Other		.00
*Identify		
A. Total Operations	10,191,844.30	

	790 Small Road Tools	791 Inventory Adjustment	882 Liability Insurance	**Other (1)	**Other (2)	**Other (3)	Total
B. Expenses Distributed	1,996.23	117,908.14	198,196.51	105,111.46	82,466.97	43,406.47	549,085.78
C. Applicable Operation Cost	10,191,844.30	10,191,844.30	10,191,844.30	10,191,844.30	10,191,844.30	10,191,844.30	
D. Factor	0.000196	0.011569	0.019447	0.010313	0.008091	0.004259	0.053875

****Identify**

- Other (1) EQUIPMENT / DEPN YARD
- Other (2) LABOR
- Other (3) MISC SUPPL

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.	644.63		10,022.25		10,666.88	.00
Preser - Struct. Imp.	102,340.96		2,256,317.23		2,358,658.19	.00
Special Assessment					.00	.00
Maintenance	2,772,647.10	3,125,820.87	150,321.41	144,529.71	2,922,968.51	3,270,350.58
Total	<u>2,875,632.69</u>	<u>3,125,820.87</u>	<u>2,416,660.89</u>	<u>144,529.71</u>	<u>5,292,293.58</u>	<u>3,270,350.58</u>

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

Report Date: 04/15/2010

Year Ended - 12/31/2009

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
Labor	292,213.88	
Fringe Benefits	259,080.07	
Equipment Rental	530,906.74	
Materials	66,919.68	
Handling Charges	.00	
Overhead	143,836.47	
Other PAYABLES	257,223.30	
Total Charges for Current Year	1,550,180.14	.00
Beginning Balance	318,534.88	
Sub-Total	1,868,715.02	.00
Less Credits	1,542,060.77	
Ending Balance	326,654.25	.00

SCHEDULE OF CAPITAL OUTLAY

Override Calculations

Land and Improvements (971 - 974)	_____
Buildings (975)	2,286.00
Equipment Road (976, 981)	36,736.37
Equipment Shop (977)	5,346.96
Equipment Engineers (978)	_____
Yard and Storage Equipment (979)	_____
Equipment Office (980)	1,949.00
Depletable Assets (987)	_____
Total Capital Outlay:	<u>46,318.33</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Total Capital Outlay:	_____	_____	46,318.33	46,318.33
* Less : Equipment Retirements 689	_____	_____	3,061.00	3,061.00
Sub-total	.00	.00	43,257.33	43,257.33
* Less : Depreciation and Depletion 968	_____	_____	246,664.44	246,664.44
Net Capital Outlay Expenditure	_____	_____	(203,407.11)	(203,407.11)

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)	_____	_____	1,634,899.04	1,634,899.04
Percentage of Total	0.0%	0.0%	100.0%	100 %
* Gain or (loss) on disposal 693	_____	_____	_____	_____

*Overridable Fields

** Do Not Include Infrastructure Balance

Year Ended - 12/31/2009

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>7,760,468.86</u>

DEDUCTIONS

Administrative Expense (from Page 5 Expenditures)			<u>975,350.09</u>
Total Capital Outlay (from Capital Outlay)			<u>46,318.33</u>
Debt Principal Payment (from Page 5 Expenditures)			<u>348,477.32</u>
Interest Expense (from Page 5 Expenditures)			<u>70,123.83</u>
Total Deductions			<u>1,440,269.57</u>
Adjusted MTF Returns			<u>6,320,199.29</u>

Preser - Struct Imp (from Page 5 Expenditures)	<u>2,358,658.19</u>	<u>.00</u>	<u>2,358,658.19</u>
Routine Maintenance (from Page 5 Expenditures)	<u>2,922,968.51</u>	<u>3,270,350.58</u>	<u>6,193,319.09</u>
Less Federal Aid for Preser - Struct Imp	<u>1,773,798.37</u>	<u>.00</u>	<u>1,773,798.37</u>
TOTAL RD EXPENSE (Excluding Fed Aid)	<u>3,507,828.33</u>	<u>3,270,350.58</u>	<u>6,778,178.91</u>
90% of Adjusted MTF Returns			<u>5,688,179.36</u>

TEN YEARS OF QUALIFIED EXPENDITURES

FOR NONMOTORIZED IMPROVEMENTS

(for Compliance with Section 10K of Act51)

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

Fiscal Year	2005	2006	2007	2008	2009
Expenditures	453,463.72	349,260.76	127,016.50	27,969.63	10,958.27

TOTAL 1,618,728.70

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

$$\underline{7,760,468.86} \times .10 = \underline{776,046.89}$$

INDIRECT EQUIPMENT AND STORAGE EXPENSE**Activity 511**

<u>Account Number</u>	<u>Account Name</u>	<u>Amount Recorded</u>
707	Wages - Shop and Garage	74,708.05
712-724	Fringe Benefits - Shop Employees	82,865.87
721	Drug Testing	4,568.85
728	Office Supplies - Shop	644.97
731	Janitor Supplies - Shop	6,234.45
733	Welding Supplies	7,072.72
734	Safety Supplies - Shop	3,594.32
736	Tire Shop Supplies	
737	Shop Supplies	42,854.61
791	Equipment Material/Parts Inventory Adjustment	.00
801	Contractual Services - Shop	5,113.29
805	Health Services	
806	Laundry Services	
807	Data Processing - Shop	413.75
810	Education Expense - Shop	
850-859	Communications - Shop	
861	Travel and Mileage - Shop Employees	
862	Freight Costs	2,195.93
875	Insurance - Shop Buildings	18,352.85
876	Insurance - Boiler and Machine	
878	Insurance - Fleet	66,871.50
883	Insurance - Underground Tank	
921-923	Utilities - Shop and Storage Buildings	96,758.04
931	Buildings Repairs and Maintenance	26,903.06
932	Yard and Storage Repairs and Maintenance	185.47
933	Shop Equipment Repairs and Maintenance	45.41
934	Office Equipment Repairs and Maintenance	
941	Equipment Rental - Shop Pickup/Wrecker	17,147.57
944-947	Underground Storage Tank Expense	13,187.97
956	Safety Expense - Shop	
968	Depreciation - Shop Building	
968	Depreciation - Storage Building	
968	Depreciation - Shop Equipment	5,711.32
968	Depreciation - Stockroom Expense	
	Other:	
	RENTED EQUIPMENT	1,031.00
	SHERIFF WORK CREW	6,037.24
	MONITORING WELL TESTING	38,685.53
	CORE REFUNDS / TAX CREDIT	(13,483.28)
	TOTAL (Transfer to Equipment Expenses)	507,700.49

Year Ended - 12/31/2009

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	371,850.68
709-714	Administrative Leave	60,508.94
724	Fringe Benefits	340,065.66
727	Postage	4,375.59
728	Office Supplies	11,377.36
730	Dues and Subscriptions	12,200.70
801	Contractual Services	5,401.50
803	Legal Services	10,719.93
804	Auditing and Accounting Services	6,051.25
807	Data Processing	12,489.20
810	Education	4,396.00
850-853	Communications	14,322.84
861	Travel and Mileage	2,927.12
862	Freight	133.98
873	Public Relations	
874	Advertising	1,409.68
875	Insurance - Building and Contents	138.04
876	Insurance - Boiler and Machinery	
877	Insurance - Bonds	510.00
880	Insurance - Umbrella	
881	Insurance - Errors and Omissions	30,782.36
882	Insurance - General Liability	
920-923	Utilities	3,103.79
931	Building Repair/Maintenance	950.39
934	Office Equipment Repair/Maintenance	
942	Building Rental	
955-956	Miscellaneous	
966-967	Overhead	
968	Depreciation - Buildings	23,300.25
968	Depreciation - Engineering Equipment	
968	Depreciation - Office Equipment and Furniture	34,818.60
	Other: DEPN LAND IMP	2,722.98
	EQUIP RENTAL	1,308.27
	MISC EXP / ADJ	5,831.59
	BANK FEES / OTHE	18,634.38
	MISC	(1,605.03)
	TOTAL	978,726.05
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	1,928.38
629	Overhead - State Trunkline Maintenance	
691	Purchase Discounts	1,447.58
	Other	
	Total Credits to Administrative Expense	3,375.96
	Net Administrative Expense	975,350.09

Year Ended - 12/31/2009

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 - 12/31/2009

CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS

Summary

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	* Unit	Expenditures	* Unit	Expenditures
ROADS				
New Construction, New Location	.30 mi.	10,666.88	mi.	
Widening	mi.		mi.	
BRIDGES				
New Location	ea.		ea.	
TOTAL CONSTRUCTION/CAPACITY IMP		10,666.88		.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	* Unit	Expenditures	* Unit	Expenditures
ROADS				
Reconstruction	mi.		mi.	
Resurfacing	9.80 mi.	2,266,593.76	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		2,266,593.76		.00
BRIDGES				
Replacement	2.00 ea.	92,064.43	ea.	
Recondition or Repair	ea.		ea.	
Replace with Culvert	ea.		ea.	
Bridge Subtotals		92,064.43		.00
TOTAL PRESERVATION - STRUCT IMP		2,358,658.19		.00

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

Year Ended - 12/31/2009

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads			Population			
	Miles Outside Municipalities			Miles Outside Municipalities			Population Outside Municipalities			
	Total Local	Local Urban	Funds Received	Total Primary	Primary Urban	Funds Received	Population Outside Municipalities	Funds Received	Population Outside Municipalities	Funds Received
ALBION	38.74	.27	58,777.27	18.73	1.57	39,707.14	1,200	13,716.00	1,200	13,716.00
ATHENS	37.61		56,678.27	17.78		24,571.96	2,571	29,386.53	2,571	29,386.53
BEDFORD	65.41	48.02	169,018.21	23.51	11.12	130,391.30	9,517	108,779.31	9,517	108,779.31
BURLINGTON	46.72		70,407.04	25.04		34,605.28	1,929	22,048.47	1,929	22,048.47
CLARENCE	44.01		66,323.07	24.44		33,776.08	2,032	23,225.76	2,032	23,225.76
CLARENDON	38.40		57,868.80	22.69		31,357.58	1,114	12,733.02	1,114	12,733.02
CONVIS	37.52		56,542.64	34.11		47,140.02	1,666	19,042.38	1,666	19,042.38
ECKFORD	33.00	1.09	51,330.03	32.53	1.04	54,112.62	1,282	14,653.26	1,282	14,653.26
EMMETT	75.03	64.72	208,014.45	32.00	26.70	279,290.80	11,979	136,919.97	11,979	136,919.97
FREDONIA	34.49		51,976.43	24.78		34,245.96	1,723	19,693.89	1,723	19,693.89
HOMER	44.37		66,865.59	14.70		20,315.40	3,010	34,404.30	3,010	34,404.30
LEE	34.45		51,916.15	34.38		47,513.16	1,257	14,367.51	1,257	14,367.51
LEROY	39.95	2.87	64,414.94	30.57	3.23	70,684.66	3,240	37,033.20	3,240	37,033.20
MARENGO	37.76	1.61	59,266.19	29.68	.68	47,004.48	2,131	24,357.33	2,131	24,357.33
MARSHALL	36.50	3.45	60,066.65	28.59	4.88	82,474.90	2,922	33,398.46	2,922	33,398.46
NEWTON	44.34	5.19	74,434.11	21.46	3.11	57,038.16	2,493	28,494.99	2,493	28,494.99
PENNFIELD	66.85	34.69	151,633.18	28.56	10.00	127,509.92	8,913	101,875.59	8,913	101,875.59
SHERIDAN	36.19	1.55	56,812.18	23.56	2.16	51,576.56	2,116	24,185.88	2,116	24,185.88
TEKONSHA	37.24		56,120.68	21.18		29,270.76	1,734	19,819.62	1,734	19,819.62
Totals	828.58	163.46	1,488,465.88	488.29	64.49	1,242,586.74	62,829	718,135.47	62,829	718,135.47

Population Rate Per Capita 11.43

Primary Road Rate Per Mile 1,382

Local Road Rate Per Mile 1,507

Primary Urban Rate Per Mile 8,804

Local Urban Road Rate Per Mile 1,467

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS

Township	<u>Expenditures</u>			Township Contributions*
	Construction/ Capacity Improv	Preservation - Struct Improv	Total	
ALBION			.00	89,425.00
	TOTALS	.00	.00	89,425.00

* 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.

