


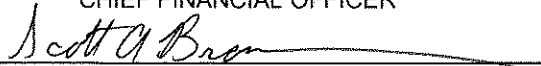
2010
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
CALHOUN COUNTY
MICHIGAN
YEAR ENDED 2010

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

04-20-2011

DATE

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BALANCE SHEET

Assets

General Operating Fund

Cash	195,796.09
Investments	-----
Accounts Receivable :	
Michigan Transportation Fund	1,214,249.09
State Trunkline Maintenance	147,750.56
State Transportation Department - Other	-----
Due on County Road Agreement	-----
Due on Special Assessment	-----
Sundry Accounts Receivable	16,321.36
Townships	20,000.00
BPW	15,299.79

Inventories

Deferred Expense - State Aid	-----
Road Materials	408,948.07
Equipment Materials and Parts	211,770.80
Prepaid Insurance	-----
Deferred Expense - Federal Aid	-----

Other (Identify)

-----	-----
-----	-----
-----	-----

TOTAL ASSETS

2,230,135.76

**Liabilities and
Fund Balances**

Liabilities

Accounts Payable	1,025,675.47
Notes Payable (Short Term)	-----
Accrued Liability	68,367.36
Advances	122,446.00
Deferred Revenue - Special Assessment District	-----
Deferred Revenue - EDF Forest Rd. (E)	-----
Deferred Revenue	-----
Other (Identify) :	
Performance Bonds	87,966.17

Fund Balances

Primary Road Fund	15,017.75
Local Road Fund	15,897.02
County Road Commission Fund	894,765.99
Total Fund Balances	925,680.76

TOTAL LIABILITIES AND FUND BALANCES

2,230,135.76

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
Land		284,292.39
Land Improvements	72,386.41	
Less: Accumulated Depreciation	66,940.42	5,445.99
Depletable Assets	146,961.49	
Less: Accumulated Depletion	111,838.35	35,123.14
Buildings	1,776,795.97	
Less: Accumulated Depreciation	1,584,749.31	192,046.66
Equipment - Road	9,973,211.59	
Less: Accumulated Depreciation	8,678,546.25	1,294,665.34
Equipment Shop	311,712.55	
Less: Accumulated Depreciation	259,438.76	52,273.79
Equipment - Engineers	76,114.37	
Less: Accumulated Depreciation	76,114.37	.00
Yard and Storage Equipment	962,040.61	
Less: Accumulated Depreciation	708,711.79	253,328.82
Office Equipment and Furniture	546,184.09	
Less: Accumulated Depreciation	462,186.62	83,997.47
Infrastructure	44,799,336.00	
Less: Accumulated Depreciation	27,589,377.60	17,209,958.40
Vehicles		
Less: Accumulated Depreciation		.00
Construction Work in Progress		
	Total Assets	19,411,132.00
		<hr/> <hr/>
<u>Equities</u>		
Plant and Equipment Equity:	Primary	.00
	Local	.00
	Co. Road Comm.	2,201,173.60
Infrastructure		17,209,958.40
	Total Equities	19,411,132.00
		<hr/> <hr/>
<u>Long Term Debt</u>		
Bonds Payable (Act 51)		975,000.00
Notes Payable (Act 143)		
Vested Vacation and Sick Leave Payable		
Installment/Lease Purchase Payable		611,233.52
Other		
	Total Liabilities	1,586,233.52
		<hr/> <hr/>
<u>Fiduciary Fund</u>		
Deferred Compensation (Pension) Plan		.00
		<hr/> <hr/>

Year Ended - 12/31/2010

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			119,827.90	119,827.90
<u>Federal Sources</u>				
Surface Tran. Program (STP)	825,175.14			825,175.14
C Funds - Federal				.00
D Funds - Federal	17,077.77			17,077.77
Congestion/Air Quality				.00
Bridge				.00
High Priority				.00
Other EPA			145,491.75	145,491.75
Total Federal Sources	842,252.91	.00	145,491.75	987,744.66
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
Engineering	6,500.00	3,500.00		10,000.00
Snow Removal				.00
Urban Road	577,930.10	238,794.68		816,724.78
Allocation	5,068,278.51	1,923,620.54		6,991,899.05
Total MTF	5,652,708.61	2,165,915.22		7,818,623.83
<u>Other</u>				
State Critical Bridge				.00
Other				.00
Total Other	.00	.00	.00	.00
<u>Economic Development Fund</u>				
Target Industries (A)				.00
Urban Congestion (C)				.00
Rural Primary (D)				.00
Forest Road (E)				.00
Urban Area (F)				.00
Other				.00
Total EDF	.00	.00		.00
Total State Sources	5,652,708.61	2,165,915.22	.00	7,818,623.83

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.			289,918.98	289,918.98
Other BCATS			8,000.00	8,000.00
Total Contributions	.00	.00	297,918.98	297,918.98
<u>Charges for Service</u>				
Trunkline Maintenance	1,333,458.00			1,333,458.00
Trunkline Non-maintenance	162,383.73			162,383.73
Salvage Sales			9,857.80	9,857.80
Other Audi/tLRSB/Add/Parks	(352,202.00)		117,801.42	(234,400.58)
Total Charges	1,143,639.73	.00	127,659.22	1,271,298.95
<u>Interest and Rents</u>				
Interest Earned			.29	.29
Property Rentals				.00
Total Interest /Rents	.00	.00	.29	.29
<u>Other</u>				
Special Assessments				.00
Land and Bldg. Sales			55,000.00	55,000.00
Sundry Refunds			182,616.00	182,616.00
Gain (Loss) Equip. Disp.	.00	.00	.00	.00
Contributions from Private Sources			40,444.80	40,444.80
Other Salt/Wint Sold			44,628.33	44,628.33
Other				.00
Total Other	.00	.00	322,689.13	322,689.13
<u>Other Financing Sources</u>				
County Appropriation				.00
Bond Proceeds				.00
Note Proceeds				.00
Inst. Purch./Leases			567,397.00	567,397.00
Total Other Fin. Sources	.00	.00	567,397.00	567,397.00
TOTAL REVENUE AND OTHER FINANCING SOURCES	7,638,601.25	2,165,915.22	1,580,984.27	11,385,500.74

Year Ended - 12/31/2010

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
Structures				.00
Roadside Parks				.00
Special Assessments				.00
Other				.00
Total Construction/Cap Imp	<u>.00</u>	<u>.00</u>		<u>.00</u>
<u>Preservation - Structural Improvements</u>				
Roads	1,043,169.76			1,043,169.76
Structures	20,830.66			20,830.66
Safety Projects				.00
Roadside Parks				.00
Special Assessments				.00
Other				.00
Total Preservation - Struct Imp	<u>1,064,000.42</u>	<u>.00</u>		<u>1,064,000.42</u>
<u>Maintenance</u>				
Roads	3,352,107.80	2,786,236.51		6,138,344.31
Structures		20,279.40		20,279.40
Roadside Parks		6,601.35		6,601.35
Winter Maintenance	435,904.43	385,239.94		821,144.37
Traffic Control	285,543.57	55,605.51		341,149.08
Total Maintenance	<u>4,073,555.80</u>	<u>3,253,962.71</u>		<u>7,327,518.51</u>
Total Constr. and Maint.	<u>5,137,556.22</u>	<u>3,253,962.71</u>		<u>8,391,518.93</u>
<u>Other</u>				
Trunkline Maintenance	1,340,879.54			1,340,879.54
Trunkline Nonmaintenance	163,197.29			163,197.29
Administrative Expense	694,953.54	440,161.20		1,135,114.74
Equipment Expense - Net	(166,433.21)	(99,706.40)	(18,167.20)	(284,306.81)
Capital Outlay - Net	.00	.00	769,923.61	769,923.61
Debt Principal Payment			447,802.62	447,802.62
Interest Expense			76,151.23	76,151.23
Drain Assessment			.00	.00
Other Engineering	120,251.79	64,750.97		185,002.76
Other Parks/BPW			188,974.26	188,974.26
Total Other	<u>2,152,848.95</u>	<u>405,205.77</u>	<u>1,464,684.52</u>	<u>4,022,739.24</u>
Total Expenditures	<u>7,290,405.17</u>	<u>3,659,168.48</u>	<u>1,464,684.52</u>	<u>12,414,258.17</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	7,638,601.25	2,165,915.22	1,580,984.27	11,385,500.74
Total Expenditures	7,290,405.17	3,659,168.48	1,464,684.52	12,414,258.17
Excess of Revenues Over (Under) Expenditures	<u>348,196.08</u>	<u>(1,493,253.26)</u>	<u>116,299.75</u>	<u>(1,028,757.43)</u>
Optional Transfers	<u>(1,135,000.00)</u>	<u>1,135,000.00</u>		
Optional Transfers (Emer. Local to Primary)		<u>.00</u>		
Total Optional Transfers	<u>(1,135,000.00)</u>	<u>1,135,000.00</u>		
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(786,803.92)</u>	<u>(358,253.26)</u>	<u>116,299.75</u>	<u>(1,028,757.43)</u>
Beginning Fund Balance	<u>801,821.67</u>	<u>374,150.28</u>	<u>778,466.24</u>	<u>1,954,438.19</u>
*Adjustment				<u>.00</u>
Beginning Fund Balance Restated	<u>801,821.67</u>	<u>374,150.28</u>	<u>778,466.24</u>	<u>1,954,438.19</u>
Interfund Adjustment				
Ending Fund Balance	<u>15,017.75</u>	<u>15,897.02</u>	<u>894,765.99</u>	<u>925,680.76</u>

EQUIPMENT EXPENSE

Direct Equipment Expense

Labor and Fringe Benefits	467,591.87	
Depreciation	181,937.78	
Other Parts	398,583.41	
Total Direct		1,048,113.06

Indirect Equipment Expense

563,434.40

Operating Equipment Expense

Labor and Fringe Benefits		
Operating Expenses	324,651.09	
Total Operating		324,651.09

TOTAL EQUIPMENT EXPENSE

1,936,198.55

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Construction/Capacity Improvement				.00
Preservation - Structural Improvement	3,605.48			3,605.48
Maintenance	855,450.48	778,794.48		1,634,244.96
Inventory Operations				.00
MDOT	440,747.70			440,747.70
Other Reimbursable Charges			37,859.61	37,859.61
All Other Charges			104,047.61	104,047.61
Total Equipment Rental Credits	1,299,803.66	778,794.48	141,907.22	2,220,505.36
	(A)	(B)	(C)	(D)
(Gain) or Loss on Usage of Equipment				(284,306.81)
				(E)

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

Equipment Rental Credits	1,299,803.66	778,794.48	141,907.22	2,220,505.36
	(A)	(B)	(C)	(D)
Percent of Total	58.54%	35.07%	6.39%	100.00%
Prorated Total Equipment Expense	1,133,450.63	679,024.83	123,723.09	1,936,198.55
Prorated Gain / Loss on Usage (Net Equipment Expense)	(166,433.21)	(99,706.40)	(18,167.20)	(284,306.81)
				(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.	14,314.20	15,697.68
Primary Maintenance	637,131.14	698,680.25
Local Construction/Cap. Imp.		
Local Preservation - Struct. Imp.		
Local Maintenance	578,243.99	634,104.60
Inventory	13,553.15	
Equipment Expense - Direct	223,023.28	244,568.59
Equipment Expense - Indirect	83,847.72	91,947.73
Equipment Expense - Operating		
Administration	475,849.90	
State Trunkline Maintenance	343,665.22	
Sundry Account Rec.	3,708.36	
Capital Outlay		
*Other Distributive	411,521.07	
*Other Engineering	74,373.74	81,558.45
*Other		
Other Trunkline Maintenan		303,314.34
*Other Sundry Acc Rec		3,848.48
*Identify		
A. Total Payroll	<u>2,859,231.77</u>	

	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	328,628.64	64,030.82	632,728.29	1,019,813.19	24,150.09	4,369.09	2,073,720.12
C. Less: Benefits Recovered							.00
D. Less: Refunds				19,094.87			19,094.87
E. Benefits to be Distributed	328,628.64	64,030.82	632,728.29	1,000,718.32	24,150.09	4,369.09	2,054,625.25
F. Applicable Labor Cost	2,383,381.87	2,383,381.87	2,383,381.87	2,383,381.87	2,383,381.87	2,383,381.87	
G. Factor	0.137883	0.026866	0.265475	0.419873	0.010133	0.001833	0.862063

**Identify -
Other - (720-725) Unemployment & Emp Assistance Program

DISTRIBUTIVE EXPENSE - OVERHEAD

Account No. 705 - 957

Override Calculation:

	Cost of Operations	Distributed Total
Primary Construction/Cap. Imp.		.00
Primary Preservation - Struct. Imp.	1,064,000.42	46,136.79
Primary Maintenance	4,073,555.80	176,643.15
Local Construction/Cap. Imp.		.00
Local Preservation - Struct. Imp.		.00
Local Maintenance	3,253,962.71	141,102.38
*Other STATE MAINTENANCE	1,504,076.83	144,453.68
*Other OTHER LOCAL UNITS	188,974.26	1,847.02
*Other		.00
*Other		.00
*Identify		
A. Total Operations	<u>10,084,570.02</u>	

	790 Small Road Tools	791 Inventory Adjustment	882 Liability Insurance	**Other (1)	**Other (2)	**Other (3)	Total
B. Expenses Distributed	4,675.55	91,563.41	172,680.00	87,672.94	79,899.09	73,692.03	510,183.02
C. Applicable Operation Cost	10,084,570.02	10,084,570.02	10,084,570.02	10,084,570.02	10,084,570.02	10,084,570.02	
D. Factor	0.000464	0.00908	0.017123	0.008694	0.007923	0.007307	0.050591

****Identify**

- Other (1) Equip / 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.	.00	.00	.00		.00	.00
Preser - Struct. Imp.	79,754.15	.00	984,246.27		1,064,000.42	.00
Special Assessment					.00	.00
Maintenance	3,904,963.80	3,109,337.71	168,592.00	144,625.00	4,073,555.80	3,253,962.71
Total	<u>3,984,717.95</u>	<u>3,109,337.71</u>	<u>1,152,838.27</u>	<u>144,625.00</u>	<u>5,137,556.22</u>	<u>3,253,962.71</u>

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

Report Date: 04/21/2011

Year Ended - 12/31/2010

ANALYSIS OF ACCOUNTS RECEIVABLE
 Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
Labor	_____	_____
Fringe Benefits	_____	_____
Equipment Rental	_____	_____
Materials	_____	_____
Handling Charges	_____	_____
Overhead	_____	_____
Other _____	_____	_____
Total Charges for Current Year	.00	.00
Beginning Balance	_____	_____
Sub-Total	.00	.00
Less Credits	_____	_____
Ending Balance	.00	.00

Year Ended - 12/31/2010

SCHEDULE OF CAPITAL OUTLAY

Override Calculations

Land and Improvements (971 - 974)	_____
Buildings (975)	30,535.14
Equipment Road (976, 981)	815,664.84
Equipment Shop (977)	31,399.00
Equipment Engineers (978)	3,702.00
Yard and Storage Equipment (979)	134,748.22
Equipment Office (980)	20,866.15
Depletable Assets (987)	_____
Total Capital Outlay:	<u>1,036,915.35</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Total Capital Outlay:	_____	_____	1,036,915.35	1,036,915.35
* Less : Equipment Retirements 689	_____	_____	_____	_____
Sub-total	.00	.00	1,036,915.35	1,036,915.35
* Less : Depreciation and Depletion 968	_____	_____	266,991.74	266,991.74
Net Capital Outlay Expenditure	_____	_____	769,923.61	769,923.61

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)	_____	_____	1,431,352.85	1,431,352.85
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 - 12/31/2010

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)			7,818,623.83
DEDUCTIONS			
Administrative Expense (from Page 5 Expenditures)			1,135,114.74
Total Capital Outlay (from Capital Outlay)			1,036,915.35
Debt Principal Payment (from Page 5 Expenditures)			447,802.62
Interest Expense (from Page 5 Expenditures)			76,151.23
Total Deductions			2,695,983.94
Adjusted MTF Returns			5,122,639.89
Preser - Struct Imp (from Page 5 Expenditures)	1,064,000.42	.00	1,064,000.42
Routine Maintenance (from Page 5 Expenditures)	4,073,555.80	3,253,962.71	7,327,518.51
Less Federal Aid for Preser - Struct Imp	842,252.91	.00	842,252.91
TOTAL RD EXPENSE (Excluding Fed Aid)	<u>4,295,303.31</u>	<u>3,253,962.71</u>	<u>7,549,266.02</u>
90% of Adjusted MTF Returns			<u>4,610,375.90</u>

TEN YEARS OF QUALIFIED EXPENDITURES

FOR NONMOTORIZED IMPROVEMENTS

(for Compliance with Section 10K of Act51)

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

Fiscal Year	2006	2007	2008	2009	2010
Expenditures	349,260.76	127,016.50	27,969.63	10,958.27	6,601.35

TOTAL 1,510,830.05

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

$$\underline{7,818,623.83} \times .10 = \underline{781,862.38}$$

Year Ended - 12/31/2010

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	388,186.12
709-714	Administrative Leave	87,663.78
724	Fringe Benefits	408,280.91
727	Postage	4,978.06
728	Office Supplies	13,743.40
730	Dues and Subscriptions	12,363.95
801	Contractual Services	46,403.98
803	Legal Services	34,173.67
804	Auditing and Accounting Services	6,157.50
807	Data Processing	16,960.84
810	Education	4,723.00
850-853	Communications	15,535.40
861	Travel and Mileage	5,671.71
862	Freight	30.24
873	Public Relations	.00
874	Advertising	505.50
875	Insurance - Building and Contents	
876	Insurance - Boiler and Machinery	
877	Insurance - Bonds	510.00
880	Insurance - Umbrella	
881	Insurance - Errors and Omissions	28,017.00
882	Insurance - General Liability	
920-923	Utilities	2,595.86
931	Building Repair/Maintenance	4,248.06
934	Office Equipment Repair/Maintenance	831.08
942	Building Rental	
955-956	Miscellaneous	6,555.63
966-967	Overhead	
968	Depreciation - Buildings	19,337.73
968	Depreciation - Engineering Equipment	
968	Depreciation - Office Equipment and Furniture	29,513.99
	Other: Depn Land Improvements	2,722.98
	Equipment Rental	13,471.43
	Bank Fees / Late Fees To Vendors	4,550.64
	MICOR	(20,777.72)
	TOTAL	1,136,954.74
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	
629	Overhead - State Trunkline Maintenance	
691	Purchase Discounts	1,840.00
	Other	
	Total Credits to Administrative Expense	1,840.00
	Net Administrative Expense	1,135,114.74

FOREST ROAD PROJECTS

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

*NOTE: Insert Type of Project by Number

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

Road Name

Location

Amount Spent

*Type

TOTAL

.00

CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary

CONSTRUCTION / CAPACITY IMPROVEMENTS

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

PRESERVATION - STRUCTURAL IMPROVEMENTS

	<u>Primary System</u>		<u>Local System</u>	
	* <u>Unit</u>	<u>Expenditures</u>	* <u>Unit</u>	<u>Expenditures</u>
ROADS				
Reconstruction	mi.	.....	mi.	.....
Resurfacing	8.50 mi.	1,043,169.76	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		<u>1,043,169.76</u>		<u>.00</u>
BRIDGES				
Replacement	ea.	.....	ea.	.....
Recondition or Repair	1.00 ea.	20,830.66	ea.	.....
Replace with Culvert	ea.	.....	ea.	.....
Bridge Subtotals		<u>20,830.66</u>		<u>.00</u>
TOTAL PRESERVATION - STRUCT IMP		<u>1,064,000.42</u>		<u>.00</u>

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

Year Ended - 12/31/2010

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads				Primary Roads				Population	
	Miles Outside Municipalities		Miles Primary Municipalities		Miles Outside Municipalities		Miles Primary Municipalities		Population Outside Municipalities	Population
	Total Local	Local Urban	Total Primary	Primary Urban	Total Primary	Primary Urban	Funds Received	Funds Received	Municipalities	Funds Received
ALBION	38.74	.27	18.73	1.57	39,703.89		1,200	13,740.00		
ATHENS	37.61		17.78		24,589.74		2,571	29,437.95		
BEDFORD	63.24	47.10	25.55	11.91	140,024.55		9,517	108,969.65		
BURLINGTON	47.22	.00	24.92	.00	34,464.36		1,929	22,087.05		
CLARENCE	44.01	.00	24.44		33,800.52		2,032	23,266.40		
CLARENDON	38.40	.00	22.69		31,380.27		1,114	12,755.30		
CONVIS	37.52	.00	34.11		47,174.13		1,666	19,075.70		
ECKFORD	33.00	1.09	32.53	1.04	54,130.59		1,282	14,678.90		
EMMETT	74.94	64.63	32.07	26.77	279,661.11		11,979	137,159.55		
FREDONIA	34.49	.00	24.78		34,270.74		1,723	19,728.35		
HOMER	44.37	.00	14.70		20,330.10		3,010	34,464.50		
LEE	34.45	.00	34.38		47,547.54		1,257	14,392.65		
LEROY	39.95	2.87	30.57	3.23	70,670.01		3,240	37,098.00		
MARENGO	37.76	1.61	29.68	.68	47,024.64		2,131	24,399.95		
MARSHALL	36.50	3.45	28.59	4.88	82,435.17		2,922	33,456.90		
NEWTON	44.34	5.19	21.46	3.11	57,016.08		2,493	28,544.85		
PENNFIELD	66.87	34.71	28.56	10.00	127,398.48		8,913	102,053.85		
SHERIDAN	36.10	1.55	23.56	2.16	51,569.88		2,116	24,228.20		
TEKONSHA	37.24		21.18		29,291.94		1,734	19,854.30		
Totals	826.75	162.47	490.28	65.35	1,252,483.74		62,829	719,392.05		

Local Road Rate Per Mile	1,511	Primary Road Rate Per Mile	1,383	Population Rate Per Capita	11.45
Local Urban Road Rate Per Mile	1,465	Primary Urban Road Rate Per Mile	8,790		

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS

Expenditures

Township	Construction/ Capacity Improv	Preservation - Struct Improv	Total	Township Contributions*
ALBION		.00	.00	133,469.57
ATHENS			.00	20,000.00
BEDFORD			.00	41,676.36
CLARENCE			.00	15,000.00
CONVIS		.00	.00	59,773.05
LERROY			.00	20,000.00
			.00	
TOTALS	.00	.00	.00	289,918.98

* 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.