

2008

FISCAL YEAR

ANNUAL FINANCIAL REPORT

BOARD OF COUNTY ROAD COMMISSIONERS

ANTRIM COUNTY

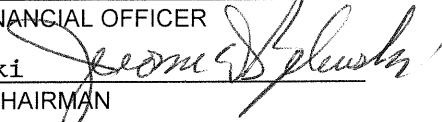
MICHIGAN

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

Dale Farrier 
CHIEF FINANCIAL OFFICER

Jerome Dobrzelewski 
CHAIRMAN

April 14, 2009
DATE

Year Ended - 12/31/2008

BALANCE SHEET**Assets****General Operating Fund**

Cash	936,402.17
Investments	102,887.65
Accounts Receivable :	
Michigan Transportation Fund	453,008.45
State Trunkline Maintenance	140,293.90
State Transportation Department - Other	
Due on County Road Agreement	
Due on Special Assessment	
Sundry Accounts Receivable	8,673.88

Inventories

Deferred Expense - State Aid	
Road Materials	396,680.38
Equipment Materials and Parts	77,299.08
Prepaid Insurance	44,212.00
Deferred Expense - Federal Aid	

Other (Identify)

TOTAL ASSETS**2,159,457.51****Liabilities and
Fund Balances****Liabilities**

Accounts Payable	33,373.48
Notes Payable (Short Term)	
Accrued Liability	41,264.64
Advances	114,960.00
Deferred Revenue - Special Assessment District	
Deferred Revenue - EDF Forest Rd. (E)	
Deferred Revenue	
Other (Identify) :	

Fund Balances

Primary Road Fund	894,437.24
Local Road Fund	247,000.17
County Road Commission Fund	828,421.98
Total Fund Balances	<u>1,969,859.39</u>

TOTAL LIABILITIES AND FUND BALANCES**2,159,457.51**

Year Ended - 12/31/2008

CAPITAL ASSETS ACCOUNT GROUP**Assets**

	(A)	(B)
Land		58,250.05
Land Improvements		
Less: Accumulated Depreciation		.00
Depletable Assets	70,886.00	
Less: Accumulated Depletion	70,886.00	.00
Buildings	2,458,633.87	
Less: Accumulated Depreciation	827,115.02	1,631,518.85
Equipment - Road	5,476,468.59	
Less: Accumulated Depreciation	5,204,801.71	271,666.88
Equipment Shop	139,623.38	
Less: Accumulated Depreciation	120,998.54	18,624.84
Equipment - Engineers	45,931.89	
Less: Accumulated Depreciation	45,931.89	.00
Yard and Storage Equipment	927,593.26	
Less: Accumulated Depreciation	879,498.71	48,094.55
Office Equipment and Furniture	74,763.44	
Less: Accumulated Depreciation	73,132.90	1,630.54
Infrastructure	35,028,438.00	
Less: Accumulated Depreciation	10,448,437.00	24,580,001.00
Vehicles		
Less: Accumulated Depreciation		.00
Construction Work in Progress		

Total Assets**26,609,786.71****Equities**

Plant and Equipment Equity:	Primary	
	Local	
	Co. Road Comm.	2,029,785.71
Infrastructure		24,580,001.00

Total Equities**26,609,786.71****Long Term Debt**

Bonds Payable (Act 51)	
Notes Payable (Act 143)	
Vested Vacation and Sick Leave Payable	171,156.88
Installment/Lease Purchase Payable	
Other	

Total Liabilities**171,156.88****Fiduciary Fund**

Deferred Compensation (Pension) Plan	<u>.00</u>
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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 ROAD USE		56,407.00		56,407.00
<u>Federal Sources</u>				
Surface Tran. Program (STP)	820,601.36			820,601.36
C Funds - Federal				.00
D Funds - Federal				.00
Congestion/Air Quality				.00
Bridge				.00
High Priority				.00
Other				.00
Total Federal Sources	820,601.36	.00	.00	820,601.36
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
Engineering	5,883.00	4,117.00		10,000.00
Snow Removal		314,045.40		314,045.40
Urban Road				.00
Allocation	1,761,916.89	1,232,987.14		2,994,904.03
Total MTF	1,767,799.89	1,551,149.54		3,318,949.43
<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)	412,524.25			412,524.25
Forest Road (E)		51,104.79		51,104.79
Urban Area (F)				.00
Other				.00
Total EDF	412,524.25	51,104.79		463,629.04
Total State Sources	2,180,324.14	1,602,254.33	.00	3,782,578.47

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.		911,037.69		911,037.69
Other MISCELLANEOUS		27,086.94		27,086.94
Total Contributions	.00	938,124.63	.00	938,124.63
<u>Charges for Service</u>				
Trunkline Maintenance			763,263.09	763,263.09 ✓
Trunkline Non-maintenance				.00
Salvage Sales			4,902.35	4,902.35 ✓
Other				.00
Total Charges	.00	.00	768,165.44	768,165.44 ✓
<u>Interest and Rents</u>				
Interest Earned	15,202.66	3,004.12	12,137.86	30,344.64 ✓
Property Rentals				.00
Total Interest /Rents	15,202.66	3,004.12	12,137.86	30,344.64 ✓
<u>Other</u>				
Special Assessments				.00
Land and Bldg. Sales				.00
Sundry Refunds				.00
Gain (Loss) Equip. Disp.	.00	.00	1,500.00	1,500.00 ✓
Contributions from Private Sources				.00
Other MISCELLANEOUS			270.00	270.00 ✓
Other				.00
Total Other	.00	.00	1,770.00	1,770.00 ✓
<u>Other Financing Sources</u>				
County Appropriation				.00
Bond Proceeds				.00
Note Proceeds				.00
Inst. Purch./Leases				.00
Total Other Fin. Sources	.00	.00	.00	.00
TOTAL REVENUE AND OTHER FINANCING SOURCES	3,016,128.16	2,599,790.08	782,073.30	6,397,991.54

Year Ended - 12/31/2008

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	.00	.00		.00
<u>Preservation - Structural Improvements</u>				
Roads	1,307,698.25	1,280,158.19		2,587,856.44
Structures		1,155.05		1,155.05
Safety Projects				.00
Roadside Parks				.00
Special Assessments				.00
Other				.00
Total Preservation - Struct Imp	1,307,698.25	1,281,313.24		2,589,011.49
<u>Maintenance</u>				
Roads	439,280.18	844,665.72		1,283,945.90
Structures	1,410.57	6,986.49		8,397.06
Roadside Parks				.00
Winter Maintenance	644,585.17	797,406.10		1,441,991.27
Traffic Control	33,877.04	43,422.92		77,299.96
Total Maintenance	1,119,152.96	1,692,481.23		2,811,634.19
Total Constr. and Maint.	2,426,851.21	2,973,794.47		5,400,645.68
<u>Other</u>				
Trunkline Maintenance			763,009.37	763,009.37
Trunkline Nonmaintenance				.00
Administrative Expense	145,777.44	178,631.53		324,408.97
Equipment Expense - Net	(31,706.99)	(84,999.28)	(26,053.69)	(142,759.96)
Capital Outlay - Net	.00	.00	(239,084.91)	(239,084.91)
Debt Principal Payment			210,000.00	210,000.00
Interest Expense			2,100.00	2,100.00
Drain Assessment				.00
Other				.00
Other				.00
Total Other	114,070.45	93,632.25	709,970.77	917,673.47
Total Expenditures	2,540,921.66	3,067,426.72	709,970.77	6,318,319.15

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	3,016,128.16	2,599,790.08	782,073.30	6,397,991.54
Total Expenditures	2,540,921.66	3,067,426.72	709,970.77	6,318,319.15
Excess of Revenues Over (Under) Expenditures	<u>475,206.50</u>	<u>(467,636.64)</u>	<u>72,102.53</u>	<u>79,672.39</u>
Optional Transfers	<u>(528,575.00)</u>	528,575.00		
Optional Transfers (Emer. Local to Primary)		.00		
Total Optional Transfers	<u>(528,575.00)</u>	<u>528,575.00</u>		
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(53,368.50)</u>	<u>60,938.36</u>	<u>72,102.53</u>	<u>79,672.39</u>
Beginning Fund Balance	947,805.74	186,061.81	756,319.45	1,890,187.00
*Adjustment				.00
Beginning Fund Balance Restated	947,805.74	186,061.81	756,319.45	1,890,187.00
Interfund Adjustment				
Ending Fund Balance	<u>894,437.24</u>	<u>247,000.17</u>	<u>828,421.98</u>	<u>1,969,859.39</u>

EQUIPMENT EXPENSE

Direct Equipment Expense

Labor and Fringe Benefits	231,263.14
Depreciation	177,597.73
Other OTHER	327,458.24

Total Direct	736,319.11
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Indirect Equipment Expense

480,946.65

Operating Equipment Expense

Labor and Fringe Benefits	
Operating Expenses	509,151.60

Total Operating	509,151.60
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TOTAL EQUIPMENT EXPENSE	1,726,417.36
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Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Construction/Capacity Improvement				.00
Preservation - Structural Improvement	501.07	326,021.77		326,522.84
Maintenance	414,603.52	786,971.93		1,201,575.45
Inventory Operations			40,779.79	40,779.79
MDOT			288,391.74	288,391.74
Other Reimbursable Charges			44.10	44.10
All Other Charges			11,863.40	11,863.40
Total Equipment Rental Credits	415,104.59	1,112,993.70	341,079.03	1,869,177.32
	(A)	(B)	(C)	(D)
(Gain) or Loss on Usage of Equipment				(142,759.96)
				(E)

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

Equipment Rental Credits	415,104.59	1,112,993.70	341,079.03	1,869,177.32
	(A)	(B)	(C)	(D)
Percent of Total	22.21%	59.54%	18.25%	100.00%
Prorated Total Equipment Expense	383,437.30	1,027,908.90	315,071.17	1,726,417.37
Prorated Gain / Loss on Usage	(31,706.99)	(84,999.28)	(26,053.69)	(142,759.96)
(Net Equipment Expense)				(E)

The amounts for A - E must agree

Year Ended - 12/31/2008

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS☒ **Override Calculation****Total Labor
Charge****Distributive
Total Calc.**

Primary Construction/Cap. Imp.		
Primary Preservation - Struct. Imp.	1,535.55	1,712.75
Primary Maintenance	207,893.67	231,884.61
Local Construction/Cap. Imp.		
Local Preservation - Struct. Imp.	163,450.60	182,312.79
Local Maintenance	334,229.61	372,799.73
Inventory	16,024.20	
Equipment Expense - Direct	109,323.60	121,939.54
Equipment Expense - Indirect	69,725.02	77,771.29
Equipment Expense - Operating		
Administration	169,591.08	161,676.20
State Trunkline Maintenance	162,188.39	
Sundry Account Rec.	8.25	
Capital Outlay	130.60	145.67
*Other Distributive	98,317.16	109,662.96
*Other ACCRUED WAGES	(9,902.19)	
*Other FRINGE BENEFITS	335,488.10	
*Other		
*Other		
*Identify		
A. Total Payroll	1,658,003.64	

	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	189,349.67	43,935.00	445,025.34	697,988.44	16,886.70	48,315.98	1,441,501.13
C. Less: Benefits Recovered	29,781.68	3,450.32	56,839.42	88,981.83	2,542.34		181,595.59
D. Less: Refunds							.00
E. Benefits to be Distributed	159,567.99	40,484.68	388,185.92	609,006.61	14,344.36	48,315.98	1,259,905.54
F. Applicable Labor Cost	984,605.81	1,154,196.89	1,154,196.89	1,154,196.89	1,154,196.89	1,154,196.89	
G. Factor	0.162063	0.035076	0.336326	0.527645	0.012428	0.041861	1.115399

**Identify -

Other - (720-725) UNEMPLOYMENT

Year Ended - 12/31/2008

DISTRIBUTIVE EXPENSE - OVERHEAD

Account No. 705 - 957

☒ Override Calculation:

	Cost of Operations	Distributed Total
Primary Construction/Cap. Imp.		.00
Primary Preservation - Struct. Imp.	1,251,545.17	56,153.08
Primary Maintenance	1,071,096.09	48,056.87
Local Construction/Cap. Imp.		.00
Local Preservation - Struct. Imp.	1,226,293.13	55,020.11
Local Maintenance	1,619,805.41	72,675.82
*Other		.00
*Other		.00
*Other		.00
*Other		.00
*Identify		
A. Total Operations	5,168,739.80	

	790 Small Road Tools	791 Inventory Adjustment	882 Liability Insurance	**Other (1)	**Other (2)	**Other (3)	Total
B. Expenses Distributed	2,194.85	(3,685.73)	13,265.00	213,552.78	2,134.19	4,444.79	231,905.88
C. Applicable Operation Cost	5,168,739.80	5,168,739.80	5,168,739.80	5,168,739.80	5,168,739.80	5,168,739.80	
D. Factor	0.000425	(0.000713)	0.002566	0.041316	0.000413	0.00086	0.044867

****Identify**

Other (1) OPERATIONS/SUPERVISION/MISCELLANEOUS

Other (2) SALT FACILITY

Other (3) SIGN SHOP

Year Ended - 12/31/2008

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
Preser - Struct. Imp.	6,685.06	944,558.38	1,301,013.19	336,754.86	1,307,698.25	1,281,313.24
Special Assessment					.00	.00
Maintenance	1,109,070.63	1,692,481.23	10,082.33		1,119,152.96	1,692,481.23
Total	<u>1,115,755.69</u>	<u>2,637,039.61</u>	<u>1,311,095.52</u>	<u>336,754.86</u>	<u>2,426,851.21</u>	<u>2,973,794.47</u>

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

Report Date: 4/7/2009

Year Ended - 12/31/2008

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
Labor	162,188.39	.00
Fringe Benefits	162,188.39	
Equipment Rental	288,391.74	
Materials	72,409.25	
Handling Charges		
Overhead	78,085.32	
Other		
Total Charges for Current Year	763,263.09	.00
Beginning Balance	104,726.79	
Sub-Total	867,989.88	.00
Less Credits	727,695.98	
Ending Balance	140,293.90	.00

Year Ended - 12/31/2008

SCHEDULE OF CAPITAL OUTLAY☐ **Override Calculations**

Land and Improvements (971 - 974)	
Buildings (975)	
Equipment Road (976, 981)	46,290.34
Equipment Shop (977)	
Equipment Engineers (978)	
Yard and Storage Equipment (979)	
Equipment Office (980)	
Depletable Assets (987)	
Total Capital Outlay:	46,290.34

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Total Capital Outlay:			46,290.34	46,290.34
* Less : Equipment Retirements 689				
Sub-total	.00	.00	46,290.34	46,290.34
* Less : Depreciation and Depletion 968			285,375.25	285,375.25
Net Capital Outlay Expenditure			(239,084.91)	(239,084.91)

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)			2,268,870.62	2,268,870.62
Percentage of Total	0.0%	0.0%	100.0%	100 %
* Gain or (loss) on disposal 693			1,500.00	1,500.00

*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)			3,318,949.43
DEDUCTIONS			
Administrative Expense (from Page 5 Expenditures)			324,408.97
Total Capital Outlay (from Capital Outlay)			46,290.34
Debt Principal Payment (from Page 5 Expenditures)			210,000.00
Interest Expense (from Page 5 Expenditures)			2,100.00
Total Deductions			582,799.31
Adjusted MTF Returns			2,736,150.12
Preser - Struct Imp (from Page 5 Expenditures)	1,307,698.25	1,281,313.24	2,589,011.49
Routine Maintenance (from Page 5 Expenditures)	1,119,152.96	1,692,481.23	2,811,634.19
Less Federal Aid for Preser - Struct Imp	820,601.36	.00	820,601.36
TOTAL RD EXPENSE (Excluding Fed Aid)	<u>1,606,249.85</u>	<u>2,973,794.47</u>	<u>4,580,044.32</u>
90% of Adjusted MTF Returns			<u>2,462,535.11</u>

TEN YEARS OF QUALIFIED EXPENDITURES**FOR NONMOTORIZED IMPROVEMENTS**

(for Compliance with Section 10K of Act51)

Fiscal Year	1999	2000	2001	2002	2003
Expenditures	163,067.00		270,878.00		134,948.00

Fiscal Year	2004	2005	2006	2007	2008
Expenditures	105,828.00		233,477.00		

TOTAL 908,198.00

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

$$3,318,949.43 \times .10 = 331,894.94$$

INDIRECT EQUIPMENT AND STORAGE EXPENSE**Activity 511**

<u>Account Number</u>	<u>Account Name</u>	<u>Amount Recorded</u>
707	Wages - Shop and Garage	69,725.02
712-724	Fringe Benefits - Shop Employees	77,771.29
721	Drug Testing	
728	Office Supplies - Shop	
731	Janitor Supplies - Shop	6,102.01
733	Welding Supplies	2,831.41
734	Safety Supplies - Shop	
736	Tire Shop Supplies	
737	Shop Supplies	25,358.36
791	Equipment Material/Parts Inventory Adjustment	7,406.34
801	Contractual Services - Shop	
805	Health Services	
806	Laundry Services	3,124.58
807	Data Processing - Shop	
810	Education Expense - Shop	
850-859	Communications - Shop	3,693.51
861	Travel and Mileage - Shop Employees	
862	Freight Costs	
875	Insurance - Shop Buildings	16,657.20
876	Insurance - Boiler and Machine	
878	Insurance - Fleet	34,626.00
883	Insurance - Underground Tank	
921-923	Utilities - Shop and Storage Buildings	58,499.50
931	Buildings Repairs and Maintenance	44,880.01
932	Yard and Storage Repairs and Maintenance	10,357.02
933	Shop Equipment Repairs and Maintenance	172.21
934	Office Equipment Repairs and Maintenance	.00
941	Equipment Rental - Shop Pickup/Wrecker	
944-947	Underground Storage Tank Expense	
956	Safety Expense - Shop	5,827.48
968	Depreciation - Shop Building	57,933.87
968	Depreciation - Storage Building	41,492.49
968	Depreciation - Shop Equipment	4,542.61
968	Depreciation - Stockroom Expense	
	Other:	
	MISCELLANEOUS	171.91
	SMALL TOOLS	6,328.44
	CDL, PHYSICALS, AND TESTS	3,445.39
	TOTAL (Transfer to Equipment Expenses)	480,946.65

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	164,557.20
709-714	Administrative Leave	
724	Fringe Benefits	161,676.20
727	Postage	1,854.00
728	Office Supplies	5,920.66
730	Dues and Subscriptions	7,460.00
801	Contractual Services	.00
803	Legal Services	10,542.20
804	Auditing and Accounting Services	3,570.00
807	Data Processing	6,177.40
810	Education	.00
850-853	Communications	4,178.37
861	Travel and Mileage	10,328.26
862	Freight	
873	Public Relations	
874	Advertising	133.95
875	Insurance - Building and Contents	1,850.80
876	Insurance - Boiler and Machinery	
877	Insurance - Bonds	765.00
880	Insurance - Umbrella	
881	Insurance - Errors and Omissions	14,286.00
882	Insurance - General Liability	
920-923	Utilities	4,436.22
931	Building Repair/Maintenance	486.48
934	Office Equipment Repair/Maintenance	
942	Building Rental	
955-956	Miscellaneous	1,653.76
966-967	Overhead	
968	Depreciation - Buildings	
968	Depreciation - Engineering Equipment	220.33
968	Depreciation - Office Equipment and Furniture	3,588.22
	Other: ENGINEERING SUPPLIES	449.56
	CLEANING SUPPLIES	654.04
	TOTAL	404,788.65
<u>Less: Credits to Administrative Expense</u>		
646	Handling Charges on Materials Sold	1,726.01
629	Overhead - State Trunkline Maintenance	78,085.32
691	Purchase Discounts	568.35
	Other	
	Total Credits to Administrative Expense	80,379.68
	<u>Net Administrative Expense</u>	<u>324,408.97</u>

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>
LEONARD RD	CUSTER TWP.	11,104.79	4
STEINER RD	FORERT HOME TWP.	10,000.00	4
ST. JOHNS RD/PESEK RD	JORDAN TWP.	10,000.00	2
SODERQUIST RD	MANCELONA TWP.	10,000.00	4
PATTERSON RD.	STAR TWP.	10,000.00	4
	TOTAL	<u>51,104.79</u>	

Year Ended - 12/31/2008

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	2.74 mi.	1,307,698.25	.50 mi.	39,785.46
Resurfacing	_____ mi.	_____	4.98 mi.	262,596.48
Gravel Surfacing	_____ mi.	_____	4.89 mi.	269,308.70
Paving Gravel Roads	_____ mi.	_____	3.68 mi.	708,467.55
SAFETY PROJECTS				
Intersection Improvements	_____ ea.	_____	_____ ea.	_____
Railroad Crossing Improvements	_____ ea.	_____	_____ ea.	_____
Other	_____ ea.	_____	_____ ea.	_____
MISCELLANEOUS				
Roadside Parks	_____ ea.	_____	_____ ea.	_____
Other	_____ ea.	_____	_____ ea.	_____
Subtotals		<u>1,307,698.25</u>		<u>1,280,158.19</u>
BRIDGES				
Replacement	_____ ea.	_____	1.00 ea.	1,155.05
Recondition or Repair	_____ ea.	_____	_____ ea.	_____
Replace with Culvert	_____ ea.	_____	_____ ea.	_____
Bridge Subtotals		<u>.00</u>		<u>1,155.05</u>
TOTAL PRESERVATION - STRUCT IMP		<u>1,307,698.25</u>		<u>1,281,313.24</u>

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

Year Ended - 12/31/2008

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads			Population	
	Miles Outside Municipalities	Local Urban	Funds Received	Miles Outside Municipalities	Primary Urban	Funds Received	Population Outside Municipalities	Funds Received
	Total Local			Total Primary				
BANKS	56.58		87,755.58	28.14		40,015.08	1,330	15,627.50
CENTRAL LAKE	37.13		57,588.63	20.11		28,596.42	1,264	14,852.00
CHESTONIA	32.30		50,097.30	5.94		8,446.68	564	6,627.00
CUSTER	45.41		70,430.91	14.93		21,230.46	988	11,609.00
ECHO	28.04		43,490.04	22.23		31,611.06	928	10,904.00
ELK RAPIDS	8.96		13,896.96	5.28		7,508.16	1,041	12,231.75
FOREST HOME	32.25		50,019.75	20.96		29,805.12	1,272	14,946.00
HELENA	25.54		39,612.54	17.16		24,401.52	878	10,316.50
JORDAN	28.79		44,653.29	10.95		15,570.90	875	10,281.25
KEARNEY	44.09		68,383.59	14.47		20,576.34	1,182	13,888.50
MANCELONA	145.39		225,499.89	17.64		25,084.08	2,678	31,466.50
MILTON	48.09		74,587.59	17.70		25,169.40	2,072	24,346.00
STAR	76.38		118,465.38	8.15		11,589.30	745	8,753.75
TORCH LAKE	19.56		30,337.56	5.05		7,181.10	1,159	13,618.25
WARNER	34.94		54,191.94	1.72		2,445.84	389	4,570.75
Totals	663.45	.00	1,029,010.95	210.43	.00	299,231.46	17,365	204,038.75
Local Road Rate Per Mile			1,551	Primary Road Rate Per Mile			Population Rate Per Capita	
Local Urban Road Rate Per Mile			1,511	Primary Urban Road Rate Per Mile			11.75	

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS**Expenditures**

Township	Construction/ Capacity Improv	Preservation - Struct Improv	Total	Township Contributions*
BANKS		65,838.93	65,838.93	40,964.91
CENTRAL LAKE		29,350.41	29,350.41	26,258.00
CUSTER		334,208.20	334,208.20	208,515.00
ECHO		41,074.06	41,074.06	40,355.00
FOREST HOME		195,104.42	195,104.42	175,837.92
HELENA		9,711.69	9,711.69	8,440.47
JORDAN		96,249.76	96,249.76	69,251.80
KEARNEY		65,209.28	65,209.28	25,000.00
MANCERLONA		164,129.07	164,129.07	113,965.00
MILTON		502,696.34	502,696.34	109,671.59
STAR		158,395.74	158,395.74	92,778.00
ELK RAPIDS		925,888.54	925,888.54	.00
CHESTONIA		1,155.05	1,155.05	.00
TOTALS	.00	2,589,011.49	2,589,011.49	911,037.69

* 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.