

2010

FISCAL YEAR

ANNUAL FINANCIAL REPORT

BOARD OF COUNTY ROAD COMMISSIONERS

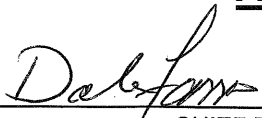
ANTRIM COUNTY

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

 Dale Farrier
CHIEF FINANCIAL OFFICER

 Glenn Paradis
CHAIRMAN

April 12, 2011
DATE

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

Cash	1,146,976.99
Investments	111,974.35
Accounts Receivable :	
Michigan Transportation Fund	462,489.30
State Trunkline Maintenance	98,852.84
State Transportation Department - Other	333.38
Due on County Road Agreement	
Due on Special Assessment	
Sundry Accounts Receivable	15,001.39

Inventories

Deferred Expense - State Aid	
Road Materials	403,088.88
Equipment Materials and Parts	96,390.92
Prepaid Insurance	40,822.00
Deferred Expense - Federal Aid	

Other (Identify)

TOTAL ASSETS**2,375,930.05****Liabilities and
Fund Balances****Liabilities**

Accounts Payable	83,044.87
Notes Payable (Short Term)	
Accrued Liability	42,163.91
Advances	131,765.00
Deferred Revenue - Special Assessment District	
Deferred Revenue - EDF Forest Rd. (E)	
Deferred Revenue	
Other (Identify) :	

Fund Balances

Primary Road Fund	509,843.29
Local Road Fund	1,012,910.20
County Road Commission Fund	596,202.78
Total Fund Balances	<u>2,118,956.27</u>

TOTAL LIABILITIES AND FUND BALANCES**2,375,930.05**

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	2,470,420.85	
Less: Accumulated Depreciation	939,124.74	1,531,296.11
Equipment - Road	5,740,287.69	
Less: Accumulated Depreciation	5,125,077.82	615,209.87
Equipment Shop	159,579.38	
Less: Accumulated Depreciation	127,642.57	31,936.81
Equipment - Engineers	52,642.08	
Less: Accumulated Depreciation	43,744.63	8,897.45
Yard and Storage Equipment	929,057.78	
Less: Accumulated Depreciation	916,066.74	12,991.04
Office Equipment and Furniture	83,646.80	
Less: Accumulated Depreciation	64,508.48	19,138.32
Infrastructure	39,471,090.00	
Less: Accumulated Depreciation	12,937,553.00	26,533,537.00
Vehicles		
Less: Accumulated Depreciation		.00
Construction Work in Progress		
Total Assets		28,811,256.65

Equities

Plant and Equipment Equity:	Primary	
	Local	
	Co. Road Comm.	2,277,719.65
Infrastructure		26,533,537.00
Total Equities		28,811,256.65

Long Term Debt

Bonds Payable (Act 51)	
Notes Payable (Act 143)	
Vested Vacation and Sick Leave Payable	178,497.38
Installment/Lease Purchase Payable	
Other	
Total Liabilities	178,497.38

Fiduciary Fund

Deferred Compensation (Pension) Plan	.00
--------------------------------------	-----

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 ROAD USE		29,786.55		29,786.55
<u>Federal Sources</u>				
Surface Tran. Program (STP)	277,944.88			277,944.88
C Funds - Federal				.00
D Funds - Federal	189,026.75			189,026.75
Congestion/Air Quality				.00
Bridge				.00
High Priority				.00
Other ARRA	366,683.00			366,683.00
Total Federal Sources	833,654.63	.00	.00	833,654.63
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
Engineering	5,905.00	4,095.00		10,000.00
Snow Removal		294,113.39		294,113.39
Urban Road				.00
Allocation	1,732,213.46	1,201,064.05		2,933,277.51
Total MTF	1,738,118.46	1,499,272.44		3,237,390.90
<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)	92,730.11			92,730.11
Forest Road (E)		51,107.16		51,107.16
Urban Area (F)				.00
Other				.00
Total EDF	92,730.11	51,107.16		143,837.27
Total State Sources	1,830,848.57	1,550,379.60	.00	3,381,228.17

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.		839,435.56		839,435.56
Other				.00
Total Contributions	.00	839,435.56	.00	839,435.56
<u>Charges for Service</u>				
Trunkline Maintenance			686,707.00	686,707.00
Trunkline Non-maintenance			24,026.20	24,026.20
Salvage Sales			6,045.62	6,045.62
Other				.00
Total Charges	.00	.00	716,778.82	716,778.82
<u>Interest and Rents</u>				
Interest Earned	3,218.31	2,061.26	2,383.08	7,662.65
Property Rentals				.00
Total Interest /Rents	3,218.31	2,061.26	2,383.08	7,662.65
<u>Other</u>				
Special Assessments				.00
Land and Bldg. Sales				.00
Sundry Refunds				.00
Gain (Loss) Equip. Disp.	.00	.00	34,000.11	34,000.11
Contributions from Private Sources				.00
Other MISCELLANEOUS			230.00	230.00
Other CONTRIBUTIONS			31,167.71	31,167.71
Total Other	.00	.00	65,397.82	65,397.82
<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	2,667,721.51	2,421,662.97	784,559.72	5,873,944.20

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	.00	.00		.00
<u>Preservation - Structural Improvements</u>				
Roads	1,036,814.14	1,065,021.18		2,101,835.32
Structures				.00
Safety Projects				.00
Roadside Parks				.00
Special Assessments				.00
Other				.00
Total Preservation - Struct Imp	1,036,814.14	1,065,021.18		2,101,835.32
<u>Maintenance</u>				
Roads	635,973.44	1,242,844.17		1,878,817.61
Structures	1,848.22	6,018.99		7,867.21
Roadside Parks				.00
Winter Maintenance	301,011.51	336,434.17		637,445.68
Traffic Control	38,614.79	54,808.13		93,422.92
Total Maintenance	977,447.96	1,640,105.46		2,617,553.42
Total Constr. and Maint.	2,014,262.10	2,705,126.64		4,719,388.74
<u>Other</u>				
Trunkline Maintenance			743,342.00	743,342.00
Trunkline Nonmaintenance			23,675.11	23,675.11
Administrative Expense	147,464.86	198,043.31		345,508.17
Equipment Expense - Net	(34,885.71)	(93,602.04)	(30,807.75)	(159,295.50)
Capital Outlay - Net	.00	.00	70,674.10	70,674.10
Debt Principal Payment				.00
Interest Expense				.00
Drain Assessment				.00
Other				.00
Other				.00
Total Other	112,579.15	104,441.27	806,883.46	1,023,903.88
Total Expenditures	2,126,841.25	2,809,567.91	806,883.46	5,743,292.62

Year Ended - 12/31/2010

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	2,667,721.51	2,421,662.97	784,559.72	5,873,944.20
Total Expenditures	2,126,841.25	2,809,567.91	806,883.46	5,743,292.62
Excess of Revenues Over (Under) Expenditures	<u>540,880.26</u>	<u>(387,904.94)</u>	<u>(22,323.74)</u>	<u>130,651.58</u>
Optional Transfers	<u>(866,106.00)</u>	<u>866,106.00</u>		
Optional Transfers (Emer. Local to Primary)		<u>.00</u>		
Total Optional Transfers	<u>(866,106.00)</u>	<u>866,106.00</u>		
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(325,225.74)</u>	<u>478,201.06</u>	<u>(22,323.74)</u>	<u>130,651.58</u>
Beginning Fund Balance	835,069.03	534,709.14	618,526.52	1,988,304.69
*Adjustment				.00
Beginning Fund Balance Restated	835,069.03	534,709.14	618,526.52	1,988,304.69
Interfund Adjustment				
Ending Fund Balance	<u>509,843.29</u>	<u>1,012,910.20</u>	<u>596,202.78</u>	<u>2,118,956.27</u>

EQUIPMENT EXPENSE

Direct Equipment Expense

Labor and Fringe Benefits	212,461.02
Depreciation	201,608.59
Other OTHER COSTS	277,005.95

Total Direct	691,075.56
---------------------	-------------------

Indirect Equipment Expense

435,145.08

Operating Equipment Expense

Labor and Fringe Benefits	
Operating Expenses	276,679.68

Total Operating	276,679.68
------------------------	-------------------

TOTAL EQUIPMENT EXPENSE

1,402,900.32

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Construction/Capacity Improvement				.00
Preservation - Structural Improvement	274.72	193,386.60		193,661.32
Maintenance	341,886.21	724,565.49		1,066,451.70
Inventory Operations			54,712.67	54,712.67
MDOT			222,132.99	222,132.99
Other Reimbursable Charges			4,554.96	4,554.96
All Other Charges			20,682.18	20,682.18
Total Equipment Rental Credits	342,160.93	917,952.09	302,082.80	1,562,195.82
	(A)	(B)	(C)	(D)
(Gain) or Loss on Usage of Equipment				(159,295.50)
				(E)

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

Equipment Rental Credits	342,160.93	917,952.09	302,082.80	1,562,195.82
	(A)	(B)	(C)	(D)
Percent of Total	21.9%	58.76%	19.34%	100.00%
Prorated Total Equipment Expense	307,235.17	824,344.23	271,320.92	1,402,900.32
Prorated Gain / Loss on Usage	(34,885.71)	(93,602.04)	(30,807.75)	(159,295.50)
(Net Equipment Expense)				(E)

The amounts for A - E must agree

Year Ended - 12/31/2010

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS☒ Override Calculation

	Total Labor Charge	Distributive Total Calc.
Primary Construction/Cap. Imp.		
Primary Preservation - Struct. Imp.		6,050.65
Primary Maintenance		234,354.31
Local Construction/Cap. Imp.		
Local Preservation - Struct. Imp.		101,325.03
Local Maintenance		399,147.20
Inventory		
Equipment Expense - Direct		111,611.86
Equipment Expense - Indirect		84,478.68
Equipment Expense - Operating		
Administration		167,446.40
State Trunkline Maintenance		
Sundry Account Rec.		
Capital Outlay		
*Other Distributive		119,918.13
*Other		
*Other		
*Other		
*Other		
*Identify		
A. Total Payroll	<u>.00</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	167,411.10	35,915.00	622,358.02	580,206.87	16,543.92	10.00	1,422,444.91
C. Less: Benefits Recovered	23,159.37	4,893.38	87,744.09	79,978.08	2,337.73		198,112.65
D. Less: Refunds							.00
E. Benefits to be Distributed	144,251.73	31,021.62	534,613.93	500,228.79	14,206.19	10.00	1,224,332.26
F. Applicable Labor Cost	954,970.46	1,130,185.06	1,130,185.06	1,130,185.06	1,130,185.06	1,130,185.06	
G. Factor	0.151054	0.027448	0.473032	0.442608	0.01257	0.000009	1.106721

**Identify -

Other - (720-725) UNEMPLOYMENT

Year Ended - 12/31/2010

DISTRIBUTIVE EXPENSE - OVERHEAD

Account No. 705 - 957

☒ Override Calculation:

	Cost of Operations	Distributed Total
Primary Construction/Cap. Imp.		.00
Primary Preservation - Struct. Imp.	.00	53,031.76
Primary Maintenance		49,995.26
Local Construction/Cap. Imp.		.00
Local Preservation - Struct. Imp.		54,474.52
Local Maintenance		83,889.41
*Other		.00
*Other		.00
*Other		.00
*Other		.00
*Identify		
A. Total Operations	.00	

	790 Small Road Tools	791 Inventory Adjustment	882 Liability Insurance	**Other (1)	**Other (2)	**Other (3)	Total
B. Expenses Distributed	4,797.01	15,015.45	(21,000.00)	230,887.56	8,414.11	3,276.82	241,390.95
C. Applicable Operation Cost	4,477,997.79	4,477,997.79	4,477,997.79	4,477,997.79	4,477,997.79	4,477,997.79	
D. Factor	0.001071	0.003353	(0.00469)	0.05156	0.001879	0.000732	0.053905

****Identify**

Other (1) OPERATION & MISCELLANEOUS

Other (2) SALT FACILITY

Other (3) SIGN SHOP

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.	5,741.91	558,989.49	1,031,072.23	506,031.69	1,036,814.14	1,065,021.18
Special Assessment					.00	.00
Maintenance	977,447.96	1,640,105.46			977,447.96	1,640,105.46
Total	<u>983,189.87</u>	<u>2,199,094.95</u>	<u>1,031,072.23</u>	<u>506,031.69</u>	<u>2,014,262.10</u>	<u>2,705,126.64</u>

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

Report Date: 4/11/2011

Year Ended - 12/31/2010

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
Labor	180,081.18	2,289.44
Fringe Benefits	178,280.36	2,266.54
Equipment Rental	217,280.15	4,852.84
Materials	100,950.14	12,432.87
Handling Charges	9,239.87	
Overhead	57,510.30	1,833.42
Other		
Total Charges for Current Year	743,342.00	23,675.11
Beginning Balance	105,342.52	623.29
Sub-Total	848,684.52	24,298.40
Less Credits	749,831.68	23,965.02
Ending Balance	98,852.84	333.38

Year Ended - 12/31/2010

SCHEDULE OF CAPITAL OUTLAY☐ *Override Calculations*

Land and Improvements (971 - 974)	
Buildings (975)	17,860.00
Equipment Road (976, 981)	298,923.50
Equipment Shop (977)	19,956.00
Equipment Engineers (978)	7,117.19
Yard and Storage Equipment (979)	
Equipment Office (980)	
Depletable Assets (987)	
Total Capital Outlay:	343,856.69

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Total Capital Outlay:			343,856.69	343,856.69
* Less : Equipment Retirements 689			383.75	383.75
Sub-total	.00	.00	343,472.94	343,472.94
* Less : Depreciation and Depletion 968			272,798.84	272,798.84
Net Capital Outlay Expenditure			70,674.10	70,674.10

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)			2,209,753.67	2,209,753.67
Percentage of Total	0.0%	0.0%	100.0%	100 %
* Gain or (loss) on disposal 693			34,000.11	34,000.11

*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)			3,237,390.90
DEDUCTIONS			
Administrative Expense (from Page 5 Expenditures)			345,508.17
Total Capital Outlay (from Capital Outlay)			343,856.69
Debt Principal Payment (from Page 5 Expenditures)			.00
Interest Expense (from Page 5 Expenditures)			.00
Total Deductions			689,364.86
Adjusted MTF Returns			2,548,026.04
Preser - Struct Imp (from Page 5 Expenditures)	1,036,814.14	1,065,021.18	2,101,835.32
Routine Maintenance (from Page 5 Expenditures)	977,447.96	1,640,105.46	2,617,553.42
Less Federal Aid for Preser - Struct Imp			.00
TOTAL RD EXPENSE (Excluding Fed Aid)	2,014,262.10	2,705,126.64	4,719,388.74
90% of Adjusted MTF Returns			2,293,223.44

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

(for Compliance with Section 10K of Act51)

Fiscal Year	2001	2002	2003	2004	2005
Expenditures	270,878.00		134,948.00	105,828.00	

Fiscal Year	2006	2007	2008	2009	2010
Expenditures	23,477.00				

TOTAL 535,131.00

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

$$\underline{3,237,390.90} \times .10 = \underline{323,739.09}$$

INDIRECT EQUIPMENT AND STORAGE EXPENSE**Activity 511**

<u>Account Number</u>	<u>Account Name</u>	<u>Amount Recorded</u>
707	Wages - Shop and Garage	76,332.40
712-724	Fringe Benefits - Shop Employees	84,478.68
721	Drug Testing	
728	Office Supplies - Shop	
731	Janitor Supplies - Shop	5,455.57
733	Welding Supplies	16,892.61
734	Safety Supplies - Shop	
736	Tire Shop Supplies	
737	Shop Supplies	18,828.93
791	Equipment Material/Parts Inventory Adjustment	(17,790.81)
801	Contractual Services - Shop	
805	Health Services	
806	Laundry Services	5,181.21
807	Data Processing - Shop	.00
810	Education Expense - Shop	
850-859	Communications - Shop	3,986.79
861	Travel and Mileage - Shop Employees	
862	Freight Costs	10.40
875	Insurance - Shop Buildings	41,359.30
876	Insurance - Boiler and Machine	
878	Insurance - Fleet	15,965.00
883	Insurance - Underground Tank	
921-923	Utilities - Shop and Storage Buildings	63,237.11
931	Buildings Repairs and Maintenance	30,084.35
932	Yard and Storage Repairs and Maintenance	6,528.44
933	Shop Equipment Repairs and Maintenance	473.99
934	Office Equipment Repairs and Maintenance	
941	Equipment Rental - Shop Pickup/Wrecker	
944-947	Underground Storage Tank Expense	
956	Safety Expense - Shop	7,983.57
968	Depreciation - Shop Building	58,047.62
968	Depreciation - Storage Building	2,788.98
968	Depreciation - Shop Equipment	3,567.51
968	Depreciation - Stockroom Expense	
	Other:	
	SMALL TOOLS	7,738.19
	MISCELLANEOUS	94.00
	CDL PHYSICALS	3,901.24
	TOTAL (Transfer to Equipment Expenses)	435,145.08

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	174,019.25
709-714	Administrative Leave	
724	Fringe Benefits	167,446.40
727	Postage	1,665.18
728	Office Supplies	4,707.12
730	Dues and Subscriptions	6,817.00
801	Contractual Services	
803	Legal Services	2,697.57
804	Auditing and Accounting Services	3,890.00
807	Data Processing	8,137.10
810	Education	
850-853	Communications	6,011.64
861	Travel and Mileage	10,725.09
862	Freight	
873	Public Relations	
874	Advertising	369.00
875	Insurance - Building and Contents	1,760.70
876	Insurance - Boiler and Machinery	
877	Insurance - Bonds	
880	Insurance - Umbrella	
881	Insurance - Errors and Omissions	13,229.00
882	Insurance - General Liability	
920-923	Utilities	3,177.05
931	Building Repair/Maintenance	823.28
934	Office Equipment Repair/Maintenance	
942	Building Rental	
955-956	Miscellaneous	4,341.79
966-967	Overhead	
968	Depreciation - Buildings	
968	Depreciation - Engineering Equipment	866.82
968	Depreciation - Office Equipment and Furniture	5,919.32
	Other:	
	TOTAL	416,603.31
<u>Less: Credits to Administrative Expense</u>		
646	Handling Charges on Materials Sold	1,121.56
629	Overhead - State Trunkline Maintenance	68,583.57
691	Purchase Discounts	1,390.01
	Other	
	Total Credits to Administrative Expense	71,095.14
	<u>Net Administrative Expense</u>	<u>345,508.17</u>

Year Ended - 12/31/2010

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>
Satterly Lake Rd	Mancelona Twp.	10,000.00	2
Erickson Rd	Milton & Torch Lake. Twps.	10,000.00	2
Scofield Rd	Echo	10,000.00	2
Elder Rd	Custer	11,107.16	4
Doctor Rd	Banks	5,000.00	3
Byres Rd	Banks	5,000.00	4
TOTAL		<u>51,107.16</u>	

Year Ended - 12/31/2010

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	18.46 mi.	905,365.44	6.89 mi.	773,686.89
Gravel Surfacing	_____ mi.	_____	.56 mi.	23,419.20
Paving Gravel Roads	_____ mi.	_____	2.41 mi.	267,915.09
SAFETY PROJECTS				
Intersection Improvements	_____ ea.	_____	_____ ea.	_____
Railroad Crossing Improvements	_____ ea.	_____	_____ ea.	_____
Other	1.00 ea.	131,448.70	_____ ea.	_____
MISCELLANEOUS				
Roadside Parks	_____ ea.	_____	_____ ea.	_____
Other	_____ ea.	_____	_____ ea.	_____
Subtotals		<u>1,036,814.14</u>		<u>1,065,021.18</u>
BRIDGES				
Replacement	_____ ea.	_____	_____ ea.	_____
Recondition or Repair	_____ ea.	_____	_____ ea.	_____
Replace with Culvert	_____ ea.	_____	_____ ea.	_____
Bridge Subtotals		<u>.00</u>		<u>.00</u>
TOTAL PRESERVATION - STRUCT IMP		<u>1,036,814.14</u>		<u>1,065,021.18</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

[illegible]

Year Ended - 12/31/2010

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS

Township	<u>Expenditures</u>			Township Contributions*
	Construction/ Capacity Improv	Preservation - Struct Improv	Total	
BANKS		195,006.95	195,006.95	152,842.67
CENTRAL LAKE		73,516.12	73,516.12	58,295.45
CUSTER		257,684.81	257,684.81	139,031.13
ECHO		95,787.85	95,787.85	73,058.00
JORDAN		36,353.38	36,353.38	6,452.00
KEARNEY		33,120.18	33,120.18	12,624.77
MANCELONA		509,396.12	509,396.12	99,631.83
MILTON		347,041.46	347,041.46	83,948.76
STAR		139,711.93	139,711.93	120,805.69
TORCH LAKE		85,603.60	85,603.60	67,445.72
WARNER		47,905.45	47,905.45	25,299.54
HELENA		334,709.61	334,709.61	
CHESTONIA		16,031.21	16,031.21	
TOTALS	.00	2,171,868.67	2,171,868.67	839,435.56

* 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.