

2006
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
WEXFORD COUNTY
MICHIGAN
YEAR ENDED 2006

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

3/20/07

DATE

BALANCE SHEET

Assets

General Operating Fund

Cash	400.00
Investments	561,338.82
Accounts Receivable :	
Michigan Transportation Fund	576,448.44
State Trunkline Maintenance	170,561.69
State Transportation Department - Other	465.14
Due on County Road Agreement	376,424.91
Due on Special Assessment	.00
Sundry Accounts Receivable	63,035.40
A/R Federal Safety Funds	34,928.65
	.00
	.00

Inventories

Deferred Expense - State Aid	.00
Road Materials	339,907.89
Equipment Materials and Parts	271,920.72
Prepaid Insurance	.00
Deferred Expense - Federal Aid	.00

Other (Identify)

TOTAL ASSETS

2,395,431.66

**Liabilities and
Fund Balances**

Liabilities

Accounts Payable	38,919.94
Notes Payable (Short Term)	.00
Accrued Liability	70,250.01
Advances	441,945.00
Deferred Revenue - Special Assessment District	.00
Deferred Revenue - EDF Forest Rd. (E)	167,401.58
Deferred Revenue	.00
Other (Identify) :	
Contracts Payable-30 Road	821.46
Accrued Sick and Vacation	244,092.68

Fund Balances

Primary Road Fund	622,174.50
Local Road Fund	.00
County Road Commission Fund	809,826.49
Total Fund Balances	<u>1,432,000.99</u>

TOTAL LIABILITIES AND FUND BALANCES

2,395,431.66

CAPITAL ASSET ACCOUNT GROUP

Assets

	(A)	(B)
Land		34,794.65
Land Improvements	177,637.22	
Less: Accumulated Depletion	111,459.21	66,178.01
Depletable Assets	70,391.59	
Less: Accumulated Depletion	60,518.40	9,873.19
Buildings	2,444,091.35	
Less: Accumulated Depreciation	1,219,608.90	1,224,482.45
Equipment - Road	6,741,757.13	
Less: Accumulated Depreciation	5,435,297.44	1,306,459.69
Equipment Shop	344,328.74	
Less: Accumulated Depreciation	294,287.26	50,041.48
Equipment - Engineers	39,930.19	
Less: Accumulated Depreciation	36,845.44	3,084.75
Yard and Storage Equipment		
Less: Accumulated Depreciation		.00
Office Equipment and Furniture	78,445.64	
Less: Accumulated Depreciation	64,996.16	13,449.48
Infrastructure	33,856,839.67	
Less: Accumulated Depreciation	11,655,048.47	22,201,791.20
Vehicles		
Less: Accumulated Depreciation		.00
Construction Work in Progress		

Total Assets

24,910,154.90

Equities

Plant and Equipment Equity:	Primary	
	Local	
	Co. Road Comm.	2,708,363.70
Infrastructure		22,201,791.20

Total Equities

24,910,154.90

Long Term Debt

Bonds Payable (Act 51)	
Notes Payable (Act 143)	400,000.00
Vested Vacation and Sick Leave Payable	
Installment/Lease Purchase Payable	3,101.23
Other	

Total Liabilities

403,101.23

Fiduciary Fund

Deferred Compensation (Pension) Plan	<u>.00</u>
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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			8,182.35	8,182.35
<u>Federal Sources</u>				
Surface Tran. Program (STP)	234,946.31			234,946.31
C Funds - Federal				.00
D Funds - Federal	100,691.28			100,691.28
Congestion/Air Quality				.00
Bridge				.00
High Priority				.00
Other Safety Funds	27,942.92	.00	.00	27,942.92
Total Federal Sources	363,580.51	.00	.00	363,580.51
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
Engineering	5,686.00	4,314.00		10,000.00
Snow Removal	.00	165,739.09		165,739.09
Urban Road	145,947.35	47,373.93		193,321.28
Allocation	1,974,810.69	1,561,603.61		3,536,414.30
Total MTF	2,126,444.04	1,779,030.63		3,905,474.67
<u>Other</u>				
State Critical Bridge				.00
Other Forest Funds	.00		23,752.19	23,752.19
Total Other	.00	.00	23,752.19	23,752.19
<u>Economic Development Fund</u>				
Target Industries (A)				.00
Urban Congestion (C)				.00
Rural Primary (D)	71,322.98			71,322.98
Forest Road (E)	.00	90,000.00		90,000.00
Urban Area (F)			.00	.00
Other Local Jobs Today	6,985.73			6,985.73
Total EDF	78,308.71	90,000.00		168,308.71
Total State Sources	2,204,752.75	1,869,030.63	23,752.19	4,097,535.57

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.		45,984.15		45,984.15
Other				.00
Total Contributions	.00	45,984.15	.00	45,984.15
<u>Charges for Service</u>				
Trunkline Maintenance			1,089,531.66	1,089,531.66
Trunkline Non-maintenance			279,022.58	279,022.58
Salvage Sales		.00	12,674.26	12,674.26
Other Retiree Drug Subsidy			17,492.04	17,492.04
Total Charges	.00	.00	1,398,720.54	1,398,720.54
<u>Interest and Rents</u>				
Interest Earned	17,177.79	.00	31,851.18	49,028.97
Property Rentals			.00	.00
Total Interest /Rents	17,177.79	.00	31,851.18	49,028.97
<u>Other</u>				
Special Assessments				.00
Land and Bldg. Sales			4,900.00	4,900.00
Sundry Refunds			.00	.00
Gain (Loss) Equip. Disp.	.00	.00	9,780.37	9,780.37
Other Sale of Gravel			162,707.21	162,707.21
Other Contributions/Timber		14,987.19	33,961.92	48,949.11
Total Other	.00	14,987.19	211,349.50	226,336.69
<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	2,585,511.05	1,930,001.97	1,673,855.76	6,189,368.78

Year Ended - 12/31/2006

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	524,761.22	69,250.62		594,011.84
Structures		18,950.82		18,950.82
Safety Projects				.00
Roadside Parks				.00
Special Assessments				.00
Other				.00
Total Preservation - Struct Imp	<u>524,761.22</u>	<u>88,201.44</u>		<u>612,962.66</u>
<u>Maintenance</u>				
Roads	843,626.93	2,016,684.08		2,860,311.01
Structures				.00
Roadside Parks				.00
Winter Maintenance	258,329.37	530,440.67		788,770.04
Traffic Control	65,618.06	25,713.66		91,331.72
Total Maintenance	<u>1,167,574.36</u>	<u>2,572,838.41</u>		<u>3,740,412.77</u>
Total Constr. and Maint.	<u>1,692,335.58</u>	<u>2,661,039.85</u>		<u>4,353,375.43</u>
<u>Other</u>				
Trunkline Maintenance			1,121,402.76	1,121,402.76
Trunkline Nonmaintenance			279,022.58	279,022.58
Administrative Expense	120,629.78	189,679.07		310,308.85
Equipment Expense - Net	48,915.97	181,723.00	76,429.29	307,068.26
Capital Outlay - Net	.00	.00	(233,272.97)	(233,272.97)
Debt Principal Payment		134,789.71	.00	134,789.71
Interest Expense		15,892.51	.00	15,892.51
Drain Assessment				.00
Other				.00
Other				.00
Total Other	<u>169,545.75</u>	<u>522,084.29</u>	<u>1,243,581.66</u>	<u>1,935,211.70</u>
Total Expenditures	<u>1,861,881.33</u>	<u>3,183,124.14</u>	<u>1,243,581.66</u>	<u>6,288,587.13</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	2,585,511.05	1,930,001.97	1,673,855.76	6,189,368.78
Total Expenditures	1,861,881.33	3,183,124.14	1,243,581.66	6,288,587.13
Excess of Revenues Over (Under) Expenditures	<u>723,629.72</u>	<u>(1,253,122.17)</u>	<u>430,274.10</u>	<u>(99,218.35)</u>
Optional Transfers	<u>(637,933.21)</u>	<u>637,933.21</u>		
Optional Transfers (Emer. Local to Primary)		<u>.00</u>		
Total Optional Transfers	<u>(637,933.21)</u>	<u>637,933.21</u>		
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>85,696.51</u>	<u>(615,188.96)</u>	<u>430,274.10</u>	<u>(99,218.35)</u>
Beginning Fund Balance	<u>536,477.99</u>	<u>.00</u>	<u>994,741.35</u>	<u>1,531,219.34</u>
*Adjustment	<u>.00</u>	<u></u>	<u>.00</u>	<u>.00</u>
Beginning Fund Balance Restated	<u>536,477.99</u>	<u>.00</u>	<u>994,741.35</u>	<u>1,531,219.34</u>
Interfund Adjustment	<u>.00</u>	<u>615,188.96</u>	<u>(615,188.96)</u>	<u>.00</u>
Ending Fund Balance	<u>622,174.50</u>	<u>(.00)</u>	<u>809,826.49</u>	<u>1,432,000.99</u>

EQUIPMENT EXPENSE

Direct Equipment Expense

Labor and Fringe Benefits	285,293.18	
Depreciation	621,422.91	
Other Miscellaneous	474,913.64	
Total Direct		1,381,629.73

Indirect Equipment Expense

560,331.93

Operating Equipment Expense

Labor and Fringe Benefits	
Operating Expenses	423,093.53

Total Operating 423,093.53

TOTAL EQUIPMENT EXPENSE

2,365,055.19

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Construction/Capacity Improvement				.00
Preservation - Structural Improvement	21,457.30	14,632.64		36,089.94
Maintenance	306,462.40	1,203,228.23		1,509,690.63
Inventory Operations				.00
MDOT			491,769.55	491,769.55
Other Reimbursable Charges			7,935.56	7,935.56
All Other Charges			12,501.25	12,501.25
Total Equipment Rental Credits	<u>327,919.70</u>	<u>1,217,860.87</u>	<u>512,206.36</u>	<u>2,057,986.93</u>
	(A)	(B)	(C)	(D)
(Gain) or Loss on Usage of Equipment				<u>307,068.26</u>
				(E)

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

Equipment Rental Credits	327,919.70	1,217,860.87	512,206.36	2,057,986.93
	(A)	(B)	(C)	(D)
Percent of Total	15.93%	59.18%	24.89%	100.00%
Prorated Total Equipment Expense	376,753.29	1,399,639.66	588,662.24	2,365,055.19
Prorated Gain / Loss on Usage (Net Equipment Expense)	<u>48,915.97</u>	<u>181,723.00</u>	<u>76,429.29</u>	<u>307,068.26</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.		
Primary Preservation - Struct. Imp.	22,245.07	17,090.51
Primary Maintenance	111,091.65	85,349.83
Local Construction/Cap. Imp.		
Local Preservation - Struct. Imp.	8,015.43	6,158.12
Local Maintenance	379,279.37	291,393.89
Inventory		
Equipment Expense - Direct	161,327.60	123,945.25
Equipment Expense - Indirect	108,511.25	83,367.35
Equipment Expense - Operating		
Administration	231,879.42	140,247.00
State Trunkline Maintenance	308,520.75	
Sundry Account Rec.	3,194.83	
Capital Outlay	954.81	733.56
*Other Primary Winter Maint	43,628.61	33,519.12
*Other Primary Traffic Cont	4,981.74	3,827.39
*Other Local Winter Maint	100,096.95	76,902.79
*Other Local Traffic Cont	7,654.54	5,880.85
*Other Non Labor Dist	9,522.19	7,315.74
*Identify		
A. Total Payroll	1,500,904.21	

	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	201,116.18	56,217.00	480,778.71	487,374.78	9,749.98	26,455.24	1,261,691.89
C. Less: Benefits Recovered	44,637.15	12,477.19	106,707.32	108,171.30	2,163.98	5,871.60	280,028.54
D. Less: Refunds			26,675.77	79,256.12			105,931.89
E. Benefits to be Distributed	156,479.03	43,739.81	347,395.62	299,947.36	7,586.00	20,583.64	875,731.46
F. Applicable Labor Cost	957,309.21	1,189,188.63	1,189,188.63	1,189,188.63	1,189,188.63	1,189,188.63	
G. Factor	0.163457	0.036781	0.292128	0.252229	0.006379	0.017309	0.768283

**Identify -
Other - (720-725) HCSP, Unemployment, etc.

DISTRIBUTIVE EXPENSE - OVERHEAD

Account No. 705 - 957

Override Calculation:

	Cost of Operations	Distributed Total
Primary Construction/Cap. Imp.		.00
Primary Preservation - Struct. Imp.	523,441.11	1,320.12
Primary Maintenance	841,504.66	2,122.27
Local Construction/Cap. Imp.		.00
Local Preservation - Struct. Imp.	87,979.55	221.88
Local Maintenance	1,997,261.99	5,037.09
*Other Primary Winter Maint	235,783.01	594.64
*Other Primary Traffic Cont	65,452.99	165.07
*Other Local Winter Maint	529,106.26	1,334.41
*Other Local Traffic Cont	25,645.71	67.95
*Identify		
A. Total Operations	<u>4,306,175.28</u>	

	790 Small Road Tools	791 Inventory Adjustment	882 Liability Insurance	**Other (1)	**Other (2)	**Other (3)	Total
B. Expenses Distributed	.00	.00	(6,410.00)	17,273.43			10,863.43
C. Applicable Operation Cost	.00		4,306,175.28	4,306,175.28			
D. Factor	0.00	0.00	(0.001489)	0.004011	0.00	0.00	0.002522

****Identify**

Other (1) TRAINING MEETINGS

Other (2)

Other (3)

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.	98,568.57	88,201.44	426,192.65		524,761.22	88,201.44
Special Assessment					.00	.00
Maintenance	1,167,574.36	2,558,453.41			1,167,574.36	2,558,453.41
Total	<u>1,266,142.93</u>	<u>2,646,654.85</u>	<u>426,192.65</u>	<u>.00</u>	<u>1,692,335.58</u>	<u>2,646,654.85</u>

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

Report Date: 3/19/2007

Year Ended - 12/31/2006

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
Labor	265,783.67	42,737.08
Fringe Benefits	238,753.47	38,390.72
Equipment Rental	428,082.74	63,686.81
Materials	78,493.82	112,746.24
Handling Charges		
Overhead	110,289.06	21,461.73
Other		
Total Charges for Current Year	1,121,402.76	279,022.58
Beginning Balance	238,332.27	.00
Sub-Total	1,359,735.03	279,022.58
Less Credits	1,189,173.40	278,557.44
Ending Balance	170,561.63	465.14

SCHEDULE OF CAPITAL OUTLAY

Override Calculations

Land and Improvements (971 - 974)	_____
Buildings (975)	_____
Equipment Road (976, 981)	<u>472,565.52</u>
Equipment Shop (977)	<u>19,765.70</u>
Equipment Engineers (978)	_____
Yard and Storage Equipment (979)	_____
Equipment Office (980)	<u>2,314.44</u>
Depletable Assets (987)	_____
Total Capital Outlay:	<u><u>494,645.66</u></u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Total Capital Outlay:	_____	_____	<u>494,645.66</u>	<u>494,645.66</u>
* Less : Equipment Retirements 689	_____	_____	_____	_____
Sub-total	<u>.00</u>	<u>.00</u>	<u>494,645.66</u>	<u>494,645.66</u>
* Less : Depreciation and Depletion 968	_____	_____	<u>727,918.63</u>	<u>727,918.63</u>
Net Capital Outlay Expenditure	_____	_____	<u>(233,272.97)</u>	<u>(233,272.97)</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 fixed asset balances Prior Year's Report (Pg. 2)	_____	_____	<u>25,351,241.12</u>	<u>25,351,241.12</u>
Percentage of Total	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100 %</u>
* Gain or (loss) on disposal 693	_____	_____	<u>9,780.37</u>	<u>9,780.37</u>

*Overridable Fields

** Do Not Include Infrastructure Balance

Year Ended - 12/31/2006

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>3,905,474.67</u>
DEDUCTIONS			
Administrative Expense (from Page 5 Expenditures)			<u>310,308.85</u>
Total Capital Outlay (from Capital Outlay)			<u>494,645.66</u>
Debt Principal Payment (from Page 5 Expenditures)			<u>134,789.71</u>
Interest Expense (from Page 5 Expenditures)			<u>15,892.51</u>
Total Deductions			<u>955,636.73</u>
Adjusted MTF Returns			<u>2,949,837.94</u>
Preser - Struct Imp (from Page 5 Expenditures)	<u>524,761.22</u>	<u>88,201.44</u>	<u>612,962.66</u>
Routine Maintenance (from Page 5 Expenditures)	<u>1,167,574.36</u>	<u>2,572,838.41</u>	<u>3,740,412.77</u>
Less Federal Aid for Preser - Struct Imp	<u>363,580.51</u>	<u>.00</u>	<u>363,580.51</u>
TOTAL RD EXPENSE (Excluding Fed Aid)	<u><u>1,328,755.07</u></u>	<u><u>2,661,039.85</u></u>	<u><u>3,989,794.92</u></u>
90% of Adjusted MTF Returns			<u><u>2,654,854.15</u></u>

TEN YEARS OF QUALIFIED EXPENDITURES

FOR NONMOTORIZED IMPROVEMENTS

(for Compliance with Section 10K of Act51)

Fiscal Year	1997	1998	1999	2000	2001
Expenditures	203,787.00	170,424.00	248,393.00	241,926.00	457,102.00

Fiscal Year	2002	2003	2004	2005	2006
Expenditures	369,869.00	927,761.00	342,263.00	658,279.04	50,696.77

TOTAL 3,670,500.81

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

$$\underline{3,905,474.67} \times .10 = \underline{390,547.47}$$

INDIRECT EQUIPMENT AND STORAGE EXPENSE**Activity 511**

<u>Account Number</u>	<u>Account Name</u>	<u>Amount Recorded</u>
707	Wages - Shop and Garage	108,248.42
712-724	Fringe Benefits - Shop Employees	83,733.42
721	Drug Testing	2,121.95
728	Office Supplies - Shop	2,275.09
731	Janitor Supplies - Shop	23,933.39
733	Welding Supplies	6,252.22
734	Safety Supplies - Shop	10,679.56
736	Tire Shop Supplies	1,176.92
737	Shop Supplies	22,019.74
791	Equipment Material/Parts Inventory Adjustment	2,817.48
801	Contractual Services - Shop	2,210.96
805	Health Services	288.90
806	Laundry Services	5,411.20
807	Data Processing - Shop	
810	Education Expense - Shop	606.00
850-859	Communications - Shop	10,308.12
861	Travel and Mileage - Shop Employees	1,399.11
862	Freight Costs	7,531.78
875	Insurance - Shop Buildings	14,717.00
876	Insurance - Boiler and Machine	1,139.81
878	Insurance - Fleet	66,607.00
883	Insurance - Underground Tank	858.00
921-923	Utilities - Shop and Storage Buildings	62,951.34
931	Buildings Repairs and Maintenance	13,800.70
932	Yard and Storage Repairs and Maintenance	5,375.91
933	Shop Equipment Repairs and Maintenance	8,407.05
934	Office Equipment Repairs and Maintenance	1,271.55
941	Equipment Rental - Shop Pickup/Wrecker	6,046.23
944-947	Underground Storage Tank Expense	
956	Safety Expense - Shop	
968	Depreciation - Shop Building	44,866.56
968	Depreciation - Storage Building	
968	Depreciation - Shop Equipment	21,318.93
968	Depreciation - Stockroom Expense	
	Other:	
	Shop Tools	9,768.00
	Depreciation-Land Improvements	5,965.80
	Nuts and Bolts	6,223.79
	TOTAL (Transfer to Equipment Expenses)	560,331.93

Year Ended - 12/31/2006

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>
No. 30 Road	M-37 to County Line	30,000.00	1
No. 52 Road	East from Mackinaw Trail	60,000.00	1
TOTAL		90,000.00	

CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS

Summary

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	* Unit	Expenditures	* Unit	Expenditures
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

	Primary System		Local System	
	* Unit	Expenditures	* Unit	Expenditures
ROADS				
Reconstruction	3.50 mi.	524,761.22	.00 mi.	.00
Resurfacing	_____ mi.	_____	2.00 mi.	45,108.04
Gravel Surfacing	_____ mi.	_____	8.00 mi.	24,142.58
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>524,761.22</u>		<u>69,250.62</u>
BRIDGES				
Replacement	_____ ea.	_____	_____ ea.	_____
Recondition or Repair	_____ ea.	_____	.00 ea.	.00
Replace with Culvert	_____ ea.	_____	1.00 ea.	18,950.82
Bridge Subtotals		<u>.00</u>		<u>18,950.82</u>
TOTAL PRESERVATION - STRUCT IMP		<u>524,761.22</u>		<u>88,201.44</u>

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

Year Ended - 12/31/2006

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads			Population	
	Miles Outside Municipalities		Funds Received	Miles Outside Municipalities		Funds Received	Population Outside Municipalities	Funds Received
	Total Local	Local Urban		Total Primary	Primary Urban			
South Branch	37.10		59,990.70	16.40		24,370.40	330	4,042.50
Henderson	36.89		59,651.13	9.51		14,131.86	176	2,156.00
Cherry Grove	56.02	2.47	94,506.70	9.22	3.96	51,431.80	2,328	28,518.00
Clam Lake	56.52	11.51	109,670.72	14.66	2.02	41,031.32	2,238	27,415.50
Slagle	48.07		77,729.19	8.85		13,151.10	569	6,970.25
Boon	49.56		80,138.52	14.17		21,056.62	670	8,207.50
Selma	46.46	1.78	77,952.46	22.72	3.86	70,540.00	1,915	23,458.75
Haring	63.55	13.96	124,928.83	10.81	5.37	67,229.02	2,962	36,284.50
Springville	53.29		86,169.93	7.64		11,353.04	1,673	20,494.25
Antioch	52.24		84,472.08	3.74		5,557.64	810	9,922.50
Colfax	50.28		81,302.76	8.60		12,779.60	763	9,346.75
Cedar Creek	60.98		98,604.66	2.66		3,952.76	1,489	18,240.25
Wexford	50.14		81,076.38	13.44		19,971.84	798	9,775.50
Hanover	54.70		88,449.90	4.95		7,355.70	1,200	14,700.00
Greenwood	44.25		71,552.25	13.60		20,209.60	542	6,639.50
Liberty	69.48		112,349.16	6.50		9,659.00	800	9,800.00
Totals	829.53	29.72	1,388,545.37	167.47	15.21	393,781.30	19,263	235,971.75

Local Road Rate Per Mile	1,617	Primary Road Rate Per Mile	1,486	Population Rate Per Capita	12.25
Local Urban Road Rate Per Mile	1,588	Primary Urban Road Rate Per Mile	9,528		

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS

Expenditures

Township	Construction/ Capacity Improv	Preservation - Struct Improv	Total	Township Contributions*
Boon		1,864.69	1,864.69	
Clam Lake		78,791.52	78,791.52	3,283.06
Colfax		10,005.95	10,005.95	
Cedar Creek		38,255.06	38,255.06	25,062.13
Greenwood		2,509.01	2,509.01	
Liberty		3,216.88	3,216.88	3,253.96
Selma		5,706.65	5,706.65	
Slagle		429,519.50	429,519.50	
Hanover		18,950.82	18,950.82	
Springville		19,627.79	19,627.79	
Wexford		4,514.79	4,514.79	14,385.00
TOTALS	.00	612,962.66	612,962.66	45,984.15

* 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.