

2008
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
WEXFORD 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



CHIEF FINANCIAL OFFICER



CHAIRMAN

2-18-09

DATE

WEXFORD COUNTY
ANNUAL FINANCIAL REPORT
YEAR ENDED 2008

Certification Process Has Been
Completed

Sent for Review by MDOT on: 3/18/200

Information Last Changed on: 3/18/200

Send Signed Attest Form To:

Michigan Department of Transportation
Financial Operations Division
Payment Section - ACT51
P. O. BOX 30050
Lansing, MI 48909

All Edits have been passed and the Certification Process has been completed.
Data has been submitted for review and approval by MDOT.

BALANCE SHEET

Assets

General Operating Fund

Cash	122,923.22
Investments	<u>1,063,387.55</u>
Accounts Receivable :	
Michigan Transportation Fund	543,806.31
State Trunkline Maintenance	<u>308,367.82</u>
State Transportation Department - Other	
Due on County Road Agreement	<u>233,231.11</u>
Due on Special Assessment	
Sundry Accounts Receivable	<u>23,136.77</u>
Contracts Receivable - FEMA	<u>478,159.92</u>
	<u>.00</u>

Inventories

Deferred Expense - State Aid	
Road Materials	<u>525,163.51</u>
Equipment Materials and Parts	<u>280,068.39</u>
Prepaid Insurance	
Deferred Expense - Federal Aid	

Other (Identify)

TOTAL ASSETS

3,578,244.60

Liabilities and Fund Balances

Liabilities

Accounts Payable	153,737.35
Notes Payable (Short Term)	
Accrued Liability	<u>113,968.10</u>
Advances	<u>462,233.00</u>
Deferred Revenue - Special Assessment District	
Deferred Revenue - EDF Forest Rd. (E)	<u>150,767.22</u>
Deferred Revenue	
Other (Identify) :	
Accrued Sick and Vacation	<u>296,824.24</u>

Fund Balances

Primary Road Fund	860,367.24
Local Road Fund	<u>.00</u>
County Road Commission Fund	<u>1,540,347.45</u>
Total Fund Balances	<u>2,400,714.69</u>

TOTAL LIABILITIES AND FUND BALANCES

3,578,244.60

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
Land		34,794.65
Land Improvements	177,637.22	
Less: Accumulated Depreciation	123,390.81	54,246.41
Depletable Assets	70,391.59	
Less: Accumulated Depletion	65,119.22	5,272.37
Buildings	2,444,091.35	
Less: Accumulated Depreciation	1,360,363.86	1,083,727.49
Equipment - Road	7,645,984.28	
Less: Accumulated Depreciation	6,346,829.36	1,299,154.92
Equipment Shop	394,436.26	
Less: Accumulated Depreciation	322,262.58	72,173.68
Equipment - Engineers	34,980.16	
Less: Accumulated Depreciation	31,589.19	3,390.97
Yard and Storage Equipment	.00	
Less: Accumulated Depreciation		.00
Office Equipment and Furniture	68,189.69	
Less: Accumulated Depreciation	63,892.78	4,296.91
Infrastructure	39,935,014.01	
Less: Accumulated Depreciation	14,707,686.72	25,227,327.29
Vehicles		
Less: Accumulated Depreciation		.00
Construction Work in Progress		
		<u>27,784,384.69</u>
Total Assets		
<u>Equities</u>		
Plant and Equipment Equity:	Primary	
	Local	
	Co. Road Comm.	2,557,057.40
Infrastructure		25,227,327.29
	Total Equities	<u>27,784,384.69</u>
<u>Long Term Debt</u>		
Bonds Payable (Act 51)		
Notes Payable (Act 143)		200,000.00
Vested Vacation and Sick Leave Payable		
Installment/Lease Purchase Payable		
Other		
	Total Liabilities	<u>200,000.00</u>
<u>Fiduciary Fund</u>		
Deferred Compensation (Pension) Plan		<u>.00</u>

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				/
Other				.00
Total Taxes	.00	.00	.00	.00
<u>Licenses and Permits</u>				
Specify Permits			11,055.00	11,055.00
<u>Federal Sources</u>				
Surface Tran. Program (STP)	684,158.14			684,158.14
C Funds - Federal				.00
D Funds - Federal				.00
Congestion/Air Quality				.00
Bridge				.00
High Priority				.00
Other FEMA/Forest	.00	411,127.71		411,127.71
Total Federal Sources	684,158.14	411,127.71	.00	1,095,285.85
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
Engineering	5,447.61	4,552.39		10,000.00
Snow Removal		163,748.28		163,748.28
Urban Road	138,814.47	45,058.62		183,873.09
Allocation	2,156,461.17	1,499,710.75		3,656,171.92
Total MTF	2,300,723.25	1,713,070.04		4,013,793.29
<u>Other</u>				
State Critical Bridge				.00
Other	.00	.00		.00
Total Other	.00	.00	.00	.00
<u>Economic Development Fund</u>				
Target Industries (A)				.00
Urban Congestion (C)				.00
Rural Primary (D)	136,286.29			136,286.29
Forest Road (E)	90,000.00			90,000.00
Urban Area (F)				.00
Other LJT/State FEMA	168,908.86	71,819.96		240,728.82
Total EDF	395,195.15	71,819.96		467,015.11
Total State Sources	2,695,918.40	1,784,890.00	.00	4,480,808.40

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.		67,038.12		67,038.12
Other Missaukee CRC			22,445.27	22,445.27
Total Contributions	.00	67,038.12	22,445.27	89,483.39
<u>Charges for Service</u>				
Trunkline Maintenance			1,574,046.59	1,574,046.59
Trunkline Non-maintenance			127,426.36	127,426.36
Salvage Sales			30,550.76	30,550.76
Other Sale of Gravel			191,273.56	191,273.56
Total Charges	.00	.00	1,923,297.27	1,923,297.27
<u>Interest and Rents</u>				
Interest Earned	15,846.93		23,145.71	38,992.64
Property Rentals				.00
Total Interest /Rents	15,846.93	.00	23,145.71	38,992.64
<u>Other</u>				
Special Assessments				.00
Land and Bldg. Sales				.00
Sundry Refunds				.00
Gain (Loss) Equip. Disp.	.00	.00	.00	.00
Contributions from Private Sources		.00	4,453.29	4,453.29
Other Mesick High School		8,349.98		8,349.98
Other NWMCGA/Land Sales			4,229.19	4,229.19
Total Other	.00	8,349.98	8,682.48	17,032.46
<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	3,395,923.47	2,271,405.81	1,988,625.73	7,655,955.01

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	1,088,425.53	152,391.31		1,240,816.84
Structures				.00
Safety Projects				.00
Roadside Parks				.00
Special Assessments				.00
Other				.00
Total Preservation - Struct Imp	<u>1,088,425.53</u>	<u>152,391.31</u>		<u>1,240,816.84</u>
<u>Maintenance</u>				
Roads	732,815.83	1,987,805.72		2,720,621.55
Structures				.00
Roadside Parks				.00
Winter Maintenance	669,976.47	781,888.59		1,451,865.06
Traffic Control	71,437.95	17,148.69		88,586.64
Total Maintenance	<u>1,474,230.25</u>	<u>2,786,843.00</u>		<u>4,261,073.25</u>
Total Constr. and Maint.	<u>2,562,655.78</u>	<u>2,939,234.31</u>		<u>5,501,890.09</u>
<u>Other</u>				
Trunkline Maintenance			1,481,760.99	1,481,760.99
Trunkline Nonmaintenance			127,426.36	127,426.36
Administrative Expense	126,172.10	144,712.90		270,885.00
Equipment Expense - Net	(21,269.82)	(61,776.24)	(29,911.04)	(112,957.10)
Capital Outlay - Net	.00	.00	(99,180.38)	(99,180.38)
Debt Principal Payment			100,000.00	100,000.00
Interest Expense			8,550.00	8,550.00
Drain Assessment				.00
Other				.00
Other				.00
Total Other	<u>104,902.28</u>	<u>82,936.66</u>	<u>1,588,645.93</u>	<u>1,776,484.87</u>
Total Expenditures	<u>2,667,558.06</u>	<u>3,022,170.97</u>	<u>1,588,645.93</u>	<u>7,278,374.96</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>3,395,923.47</u>	<u>2,271,405.81</u>	<u>1,988,625.73</u>	<u>7,655,955.01</u>
Total Expenditures	<u>2,667,558.06</u>	<u>3,022,170.97</u>	<u>1,588,645.93</u>	<u>7,278,374.96</u>
Excess of Revenues Over (Under) Expenditures	<u>728,365.41</u>	<u>(750,765.16)</u>	<u>399,979.80</u>	<u>377,580.05</u>
Optional Transfers	<u>(690,216.97)</u>	<u>690,216.97</u>		
Optional Transfers (Emer. Local to Primary)		<u>.00</u>		
Total Optional Transfers	<u>(690,216.97)</u>	<u>690,216.97</u>		
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>38,148.44</u>	<u>(60,548.19)</u>	<u>399,979.80</u>	<u>377,580.05</u>
Beginning Fund Balance	<u>822,218.80</u>		<u>1,200,915.84</u>	<u>2,023,134.64</u>
*Adjustment		<u>.00</u>	<u>.00</u>	<u>.00</u>
Beginning Fund Balance Restated	<u>822,218.80</u>	<u>.00</u>	<u>1,200,915.84</u>	<u>2,023,134.64</u>
Interfund Adjustment		<u>60,548.19</u>	<u>(60,548.19)</u>	
Ending Fund Balance	<u>860,367.24</u>	<u>(.00)</u>	<u>1,540,347.45</u>	<u>2,400,714.69</u>

EQUIPMENT EXPENSE

Direct Equipment Expense

Labor and Fringe Benefits	<u>293,626.24</u>	
Depreciation	<u>557,777.21</u>	
Other Parts, etc.	<u>491,307.05</u>	
Total Direct		<u>1,342,710.50</u>

Indirect Equipment Expense

528,414.45

Operating Equipment Expense

Labor and Fringe Benefits	
Operating Expenses	<u>612,611.06</u>

Total Operating 612,611.06

TOTAL EQUIPMENT EXPENSE

2,483,736.01

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Construction/Capacity Improvement				.00
Preservation - Structural Improvement	<u>3,114.29</u>	<u>24,702.07</u>		<u>27,816.36</u>
Maintenance	<u>485,784.69</u>	<u>1,395,301.09</u>		<u>1,881,085.78</u>
Inventory Operations				.00
MDOT			<u>667,555.23</u>	<u>667,555.23</u>
Other Reimbursable Charges			<u>10,307.00</u>	<u>10,307.00</u>
All Other Charges			<u>9,928.74</u>	<u>9,928.74</u>
Total Equipment Rental Credits	<u>488,898.98</u>	<u>1,420,003.16</u>	<u>687,790.97</u>	<u>2,596,693.11</u>
	(A)	(B)	(C)	(D)
(Gain) or Loss on Usage of Equipment				<u>(112,957.10)</u>
				(E)

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

Equipment Rental Credits	<u>488,898.98</u>	<u>1,420,003.16</u>	<u>687,790.97</u>	<u>2,596,693.11</u>
	(A)	(B)	(C)	(D)
Percent of Total	<u>18.83%</u>	<u>54.69%</u>	<u>26.48%</u>	<u>100.00%</u>
Prorated Total Equipment Expense	<u>467,687.49</u>	<u>1,358,355.22</u>	<u>657,693.30</u>	<u>2,483,736.01</u>
Prorated Gain / Loss on Usage (Net Equipment Expense)	<u>(21,269.82)</u>	<u>(61,776.24)</u>	<u>(29,911.04)</u>	<u>(112,957.10)</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.	12,158.85	11,102.65
Primary Maintenance	85,655.93	78,215.26
Local Construction/Cap. Imp.		
Local Preservation - Struct. Imp.	8,528.92	7,788.04
Local Maintenance	319,199.31	291,471.42
Inventory		
Equipment Expense - Direct	153,479.26	140,146.98
Equipment Expense - Indirect	91,983.38	83,993.06
Equipment Expense - Operating		
Administration	197,568.47	147,063.88
State Trunkline Maintenance	335,885.27	
Sundry Account Rec.	1,826.14	
Capital Outlay		
*Other Primary Winter Maint	90,475.54	82,616.20
*Other Primary Traffic Cont	4,505.44	4,114.07
*Other Local Winter Maint	126,715.28	115,707.90
*Other Local Traffic Cont	4,701.63	4,293.21
*Other Other Distributive	1,790.04	1,634.54
*Identify		
A. Total Payroll	1,434,473.46	

	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	192,372.57	49,247.00	463,358.35	491,581.66	9,098.28	24,985.59	1,230,643.45
C. Less: Benefits Recovered	40,616.17	10,397.66	97,830.16	103,789.03	1,920.95	5,275.27	259,829.24
D. Less: Refunds		2,667.00					2,667.00
E. Benefits to be Distributed	151,756.40	36,182.34	365,528.19	387,792.63	7,177.33	19,710.32	968,147.21
F. Applicable Labor Cost	899,193.58	1,096,762.05	1,096,762.05	1,096,762.05	1,096,762.05	1,096,762.05	
G. Factor	0.168769	0.03299	0.333279	0.35358	0.006544	0.017971	0.913133

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

DISTRIBUTIVE EXPENSE - OVERHEAD

Account No. 705 - 957

Override Calculation:

	Cost of Operations	Distributed Total
Primary Construction/Cap. Imp.		.00
Primary Preservation - Struct. Imp.	1,087,742.43	683.10
Primary Maintenance	1,473,305.02	925.24
Local Construction/Cap. Imp.		.00
Local Preservation - Struct. Imp.	152,295.66	95.64
Local Maintenance	2,785,092.99	1,749.04
*Other		.00
*Other		.00
*Other		.00
*Other		.00
*Identify		.00
A. Total Operations	<u>5,498,436.10</u>	

	790 Small Road Tools	791 Inventory Adjustment	882 Liability Insurance	**Other (1)	**Other (2)	**Other (3)	Total
B. Expenses Distributed	1,416.10	133.50	(2,482.00)	3,768.32	618.07		3,453.99
C. Applicable Operation Cost	5,498,436.10	5,498,436.10	5,498,436.10	5,498,436.10	5,498,436.10		
D. Factor	0.000258	0.000024	(0.000451)	0.000685	0.000112	0.00	0.000628

****Identify**

Other (1) Training Meetings

Other (2) Safety Equipment

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.	26,618.07	49,197.69	1,061,807.46	103,193.62	1,088,425.53	152,391.31
Special Assessment					.00	.00
Maintenance	1,158,131.02	2,669,696.00	316,099.23	117,147.00	1,474,230.25	2,786,843.00
Total	<u>1,184,749.09</u>	<u>2,718,893.69</u>	<u>1,377,906.69</u>	<u>220,340.62</u>	<u>2,562,655.78</u>	<u>2,939,234.31</u>

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

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
Labor	312,242.26	23,643.01
Fringe Benefits	240,145.52	18,183.85
Equipment Rental	634,153.05	33,402.18
Materials	61,520.76	10,343.66
Handling Charges		
Overhead	151,270.88	9,982.71
Other Material Purchases	82,666.12	31,870.95
Total Charges for Current Year	1,481,998.59	127,426.36
Beginning Balance	207,501.23	.00
Sub-Total	1,689,499.82	127,426.36
Less Credits	1,381,132.00	127,426.36
Ending Balance	308,367.82	.00

SCHEDULE OF CAPITAL OUTLAY

Override Calculations

Land and Improvements (971 - 974)	_____
Buildings (975)	_____
Equipment Road (976, 981)	<u>554,707.41</u>
Equipment Shop (977)	<u>3,875.00</u>
Equipment Engineers (978)	<u>2,936.67</u>
Yard and Storage Equipment (979)	_____
Equipment Office (980)	_____
Depletable Assets (987)	_____
Total Capital Outlay:	<u><u>561,519.08</u></u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Total Capital Outlay:	_____	_____	<u>561,519.08</u>	<u>561,519.08</u>
* Less : Equipment Retirements 689	_____	_____	_____	_____
Sub-total	<u>.00</u>	<u>.00</u>	<u>561,519.08</u>	<u>561,519.08</u>
* Less : Depreciation and Depletion 968	_____	_____	<u>660,699.46</u>	<u>660,699.46</u>
Net Capital Outlay Expenditure	_____	_____	<u>(99,180.38)</u>	<u>(99,180.38)</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 Capital Asset Balances Prior Year's Report (Pg. 2)	_____	_____	<u>2,656,237.78</u>	<u>2,656,237.78</u>
Percentage of Total	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>
* Gain or (loss) on disposal 693	_____	_____	_____	_____

*Overridable Fields

** Do Not Include Infrastructure Balance

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>4,013,793.29</u>
DEDUCTIONS			
Administrative Expense (from Page 5 Expenditures)			<u>270,885.00</u>
Total Capital Outlay (from Capital Outlay)			<u>561,519.08</u>
Debt Principal Payment (from Page 5 Expenditures)			<u>100,000.00</u>
Interest Expense (from Page 5 Expenditures)			<u>8,550.00</u>
Total Deductions			<u>940,954.08</u>
Adjusted MTF Returns			<u>3,072,839.21</u>
Preser - Struct Imp (from Page 5 Expenditures)	<u>1,088,425.53</u>	<u>152,391.31</u>	<u>1,240,816.84</u>
Routine Maintenance (from Page 5 Expenditures)	<u>1,474,230.25</u>	<u>2,786,843.00</u>	<u>4,261,073.25</u>
Less Federal Aid for Preser - Struct Imp	<u>684,158.14</u>	<u>411,127.71</u>	<u>1,095,285.85</u>
TOTAL RD EXPENSE (Excluding Fed Aid)	<u>1,878,497.64</u>	<u>2,528,106.60</u>	<u>4,406,604.24</u>
90% of Adjusted MTF Returns			<u>2,765,555.29</u>

TEN YEARS OF QUALIFIED EXPENDITURES

FOR NONMOTORIZED IMPROVEMENTS

(for Compliance with Section 10K of Act51)

Fiscal Year	1999	2000	2001	2002	2003
Expenditures	248,393.00	241,926.00	457,102.00	369,869.00	927,761.00

Fiscal Year	2004	2005	2006	2007	2008
Expenditures	342,263.00	658,279.00	50,597.00	353,038.00	193,363.00

TOTAL 3,842,591.00

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

$$\underline{4,013,793.29} \times 10 = \underline{401,379.33}$$

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	175,454.44
709-714	Administrative Leave	26,315.52
724	Fringe Benefits	147,063.77
727	Postage	2,158.85
728	Office Supplies	3,408.08
730	Dues and Subscriptions	9,241.00
801	Contractual Services	3,316.94
803	Legal Services	7,277.92
804	Auditing and Accounting Services	8,959.00
807	Data Processing	
810	Education	
850-853	Communications	2,623.15
861	Travel and Mileage	10,462.93
862	Freight	
873	Public Relations	
874	Advertising	1,397.20
875	Insurance - Building and Contents	
876	Insurance - Boiler and Machinery	
877	Insurance - Bonds	100.00
880	Insurance - Umbrella	
881	Insurance - Errors and Omissions	14,558.00
882	Insurance - General Liability	
920-923	Utilities	2,061.06
931	Building Repair/Maintenance	
934	Office Equipment Repair/Maintenance	5,603.68
942	Building Rental	
955-956	Miscellaneous	165.25
966-967	Overhead	
968	Depreciation - Buildings	3,559.20
968	Depreciation - Engineering Equipment	855.05
968	Depreciation - Office Equipment and Furniture	4,267.75
	Other: Engineering Supplies	1,892.38
	Printing	2,100.87
	Asset Management Training	1,410.40
	TOTAL	434,252.44
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	256.24
629	Overhead - State Trunkline Maintenance	161,253.59
691	Purchase Discounts	743.13
	Other	1,114.48
	Total Credits to Administrative Expense	163,367.44
	Net Administrative Expense	270,885.00

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 1/4 Road	Slagle Township - From Harrietta easterly 3 miles	90,000.00	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	3.00 mi.	504,764.03	_____ mi.	_____
Resurfacing	6.50 mi.	583,661.50	1.25 mi.	101,350.92
Gravel Surfacing	_____ mi.	_____	2.00 mi.	26,024.69
Paving Gravel Roads	_____ mi.	_____	.13 mi.	25,015.70
SAFETY PROJECTS				
Intersection Improvements	_____ ea.	_____	_____ ea.	_____
Railroad Crossing Improvements	_____ ea.	_____	_____ ea.	_____
Other	_____ ea.	_____	_____ ea.	_____
MISCELLANEOUS				
Roadside Parks	_____ ea.	_____	_____ ea.	_____
Other	_____ ea.	_____	_____ ea.	_____
Subtotals		<u>1,088,425.53</u>		<u>152,391.31</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>1,088,425.53</u>		<u>152,391.31</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			Miles			Population	Funds
	Total Local	Outside Municipalities	Local Urban	Total Primary	Outside Municipalities	Primary Urban	Outside Municipalities	Received
South Branch	37.10			16.40			330	3,877.50
Henderson	36.89			9.51			176	2,068.00
Cherry Grove	56.02	2.47		9.22	3.96		2,328	27,354.00
Clam Lake	56.52	11.51		14.66	2.02		2,238	26,296.50
Slagle	48.07			8.85			569	6,685.75
Boon	49.56			14.17			670	7,872.50
Selma	46.46	1.78		22.72	3.86		1,915	22,501.25
Haring	63.55	13.96		10.81	5.37		2,962	34,803.50
Springville	53.29			7.64			1,673	19,657.75
Antioch	52.24			9.74			810	9,517.50
Coffax	50.28			14.60			763	8,965.25
Cedar Creek	61.18			5.16			1,489	17,495.75
Wexford	50.14			13.44			798	9,376.50
Hanover	54.70			4.95			1,200	14,100.00
Greenwood	44.25			13.60			542	6,368.50
Liberty	69.48			6.50			800	9,400.00
Totals	829.73	29.72	1,331,818.15	181.97	15.21	396,639.99	19,263	226,340.25

Local Road Rate Per Mile	1,551	Primary Road Rate Per Mile	1,422	Population Rate Per Capita	11.75
Local Urban Road Rate Per Mile	1,511	Primary Urban Road Rate Per Mile	9,065		

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS

Township	Expenditures			Township Contributions*
	Construction/ Capacity Improv	Preservation - Struct Improv	Total	
Boon		561,284.29	561,284.29	
Slagle		504,764.03	504,764.03	
Greenwood		19,984.13	19,984.13	
Cedar Creek		98,040.88	98,040.88	48,288.12
Cherry Grove		25,015.70	25,015.70	18,750.00
Antioch		13,514.24	13,514.24	
Wexford		12,510.45	12,510.45	
Clam Lake		3,310.04	3,310.04	
Colfax		2,393.08	2,393.08	
TOTALS	.00	1,240,816.84	1,240,816.84	67,038.12

* 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.