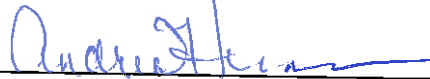


2010  
FISCAL YEAR  
ANNUAL FINANCIAL REPORT  
BOARD OF COUNTY ROAD COMMISSIONERS  
WEXFORD COUNTY  
MICHIGAN  
YEAR ENDED 2010

**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



DATE

WEXFORD COUNTY  
ANNUAL FINANCIAL REPORT  
YEAR ENDED 2010

Certification Process Has Been  
Completed

Sent for Review by MDOT on: 4/14/201

Information Last Changed on: 4/14/201

**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	525,438.35
Investments	761,775.96
Accounts Receivable :	
Michigan Transportation Fund	556,124.18
State Trunkline Maintenance	213,595.12
State Transportation Department - Other	1,101.85
Due on County Road Agreement	93,983.62
Due on Special Assessment	
Sundry Accounts Receivable	10,180.19
Contracts Receivable	503,095.66

**Inventories**

Deferred Expense - State Aid	
Road Materials	700,990.13
Equipment Materials and Parts	267,622.05
Prepaid Insurance	
Deferred Expense - Federal Aid	

**Other (Identify)**


**TOTAL ASSETS**

**3,633,907.11**

**Liabilities and  
Fund Balances**

**Liabilities**

Accounts Payable	180,345.67
Notes Payable (Short Term)	
Accrued Liability	19,204.13
Advances	390,202.00
Deferred Revenue - Special Assessment District	
Deferred Revenue - EDF Forest Rd. (E)	144,140.49
Deferred Revenue	10,140.72
Other (Identify) :	
Accumulated Sick and Vacation	282,842.93

**Fund Balances**

Primary Road Fund	911,052.77
Local Road Fund	.00
County Road Commission Fund	1,695,978.40
<b>Total Fund Balances</b>	<b><u>2,607,031.17</u></b>

**TOTAL LIABILITIES AND FUND BALANCES**

**3,633,907.11**

**CAPITAL ASSETS ACCOUNT GROUP**

<u>Assets</u>	(A)	(B)
Land		34,794.65
Land Improvements	177,637.22	
Less: Accumulated Depreciation	134,647.61	42,989.61
Depletable Assets	70,391.59	
Less: Accumulated Depletion	67,227.14	3,164.45
Buildings	2,496,473.86	
Less: Accumulated Depreciation	1,500,229.06	996,244.80
Equipment - Road	8,329,278.24	
Less: Accumulated Depreciation	7,259,779.37	1,069,498.87
Equipment Shop	493,471.32	
Less: Accumulated Depreciation	322,324.31	171,147.01
Equipment - Engineers	34,104.11	
Less: Accumulated Depreciation	31,552.99	2,551.12
Yard and Storage Equipment		
Less: Accumulated Depreciation		.00
Office Equipment and Furniture	70,909.72	
Less: Accumulated Depreciation	65,341.55	5,568.17
Infrastructure	43,015,311.16	
Less: Accumulated Depreciation	18,015,357.23	24,999,953.93
Vehicles		
Less: Accumulated Depreciation		.00
Construction Work in Progress		
<b>Total Assets</b>		<b><u><u>27,325,912.61</u></u></b>
 <u>Equities</u>		
Plant and Equipment Equity:	Primary	
	Local	
	Co. Road Comm.	2,325,958.68
Infrastructure		24,999,953.93
<b>Total Equities</b>		<b><u><u>27,325,912.61</u></u></b>
 <u>Long Term Debt</u>		
Bonds Payable (Act 51)		
Notes Payable (Act 143)		
Vested Vacation and Sick Leave Payable		
Installment/Lease Purchase Payable		
Other		
<b>Total Liabilities</b>		<b><u><u>.00</u></u></b>
 <u>Fiduciary Fund</u>		
Deferred Compensation (Pension) Plan		<b><u><u>.00</u></u></b>

**Wexford County Road Commission**  
**Year Ended - 12/31/2010**

**STATEMENT OF REVENUES**

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. fund (C)	Total (T)
<b><u>Taxes</u></b>				
County Wide Millage				.00
Other				.00
<b>Total Taxes</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b><u>Licenses and Permits</u></b>				
Specify Permits			13,580.00	13,580.00
<b><u>Federal Sources</u></b>				
Surface Tran. Program (STP)	2,639.50			2,639.50
C Funds - Federal				.00
D Funds - Federal				.00
Congestion/Air Quality				.00
Bridge				.00
High Priority				.00
Other ARRA/FHWA/FEMA/USFS	699,223.61	518,706.16		1,217,929.77
<b>Total Federal Sources</b>	<b>701,863.11</b>	<b>518,706.16</b>	<b>.00</b>	<b>1,220,569.27</b>
<b>STATE SOURCES</b>				
<b><u>Michigan Transportation Fund</u></b>				
Engineering	5,971.65	4,028.35		10,000.00
Snow Removal		153,355.41		153,355.41
Urban Road	134,592.10	43,688.08		178,280.18
Allocation	2,096,655.73	1,461,467.36		3,558,123.09
<b>Total MTF</b>	<b>2,237,219.48</b>	<b>1,662,539.20</b>		<b>3,899,758.68</b>
<b><u>Other</u></b>				
State Critical Bridge				.00
Other				.00
<b>Total Other</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b><u>Economic Development Fund</u></b>				
Target Industries (A)				.00
Urban Congestion (C)				.00
Rural Primary (D)				.00
Forest Road (E)	90,000.00			90,000.00
Urban Area (F)				.00
Other DNR/FEMA		80,617.68		80,617.68
<b>Total EDF</b>	<b>90,000.00</b>	<b>80,617.68</b>		<b>170,617.68</b>
<b>Total State Sources</b>	<b>2,327,219.48</b>	<b>1,743,156.88</b>	<b>.00</b>	<b>4,070,376.36</b>

**STATEMENT OF REVENUES**

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b><u>Contributions From Local Units</u></b>				
City and Village				.00
Township Contr.		114,278.14		114,278.14
Other CRC's		679.82		679.82
Total Contributions	.00	114,957.96	.00	114,957.96
<b><u>Charges for Service</u></b>				
Trunkline Maintenance			1,323,800.13	1,323,800.13
Trunkline Non-maintenance			69,669.73	69,669.73
Salvage Sales			13,999.21	13,999.21
Other Gravel Sales			167,581.56	167,581.56
Total Charges	.00	.00	1,575,050.63	1,575,050.63
<b><u>Interest and Rents</u></b>				
Interest Earned	7,838.72		9,163.69	17,002.41
Property Rentals				.00
Total Interest /Rents	7,838.72	.00	9,163.69	17,002.41
<b><u>Other</u></b>				
Special Assessments				.00
Land and Bldg. Sales				.00
Sundry Refunds				.00
Gain (Loss) Equip. Disp.	.00	.00	4,200.00	4,200.00
Contributions from Private Sources			4,838.36	4,838.36
Other , OTHER			3,249.99	3,249.99
Other INS RECOVERIES			2,151.58	2,151.58
Total Other	.00	.00	14,439.93	14,439.93
<b><u>Other Financing Sources</u></b>				
County Appropriation				.00
Bond Proceeds				.00
Note Proceeds				.00
Inst. Purch./Leases				.00
Total Other Fin. Sources	.00	.00	.00	.00
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>3,036,921.31</b>	<b>2,376,821.00</b>	<b>1,612,234.25</b>	<b>7,025,976.56</b>

**STATEMENT OF EXPENDITURES**

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b><u>Construction/Capacity Improvement</u></b>				
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>
<b><u>Preservation - Structural Improvements</u></b>				
Roads	739,651.99	297,010.82		1,036,662.81
Structures	97,630.33	.00		97,630.33
Safety Projects	32,606.47	3,291.36		35,897.83
Roadside Parks				.00
Special Assessments				.00
Other				.00
Total Preservation - Struct Imp	<u>869,888.79</u>	<u>300,302.18</u>		<u>1,170,190.97</u>
<b><u>Maintenance</u></b>				
Roads	1,273,625.35	2,326,907.69		3,600,533.04
Structures				.00
Roadside Parks				.00
Winter Maintenance	344,987.11	397,311.72		742,298.83
Traffic Control	76,122.06	62,823.39		138,945.45
Total Maintenance	<u>1,694,734.52</u>	<u>2,787,042.80</u>		<u>4,481,777.32</u>
Total Constr. and Maint.	<u>2,564,623.31</u>	<u>3,087,344.98</u>		<u>5,651,968.29</u>
<b><u>Other</u></b>				
Trunkline Maintenance			1,085,156.39	1,085,156.39
Trunkline Nonmaintenance			69,669.73	69,669.73
Administrative Expense	193,470.57	232,903.75		426,374.32
Equipment Expense - Net	(8,149.97)	(28,787.44)	(8,720.70)	(45,658.11)
Capital Outlay - Net	.00	.00	(64,784.86)	(64,784.86)
Debt Principal Payment			100,000.00	100,000.00
Interest Expense			1,750.00	1,750.00
Drain Assessment				.00
Other				.00
Other				.00
Total Other	<u>185,320.60</u>	<u>204,116.31</u>	<u>1,183,070.56</u>	<u>1,572,507.47</u>
<b>Total Expenditures</b>	<u>2,749,943.91</u>	<u>3,291,461.29</u>	<u>1,183,070.56</u>	<u>7,224,475.76</u>

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	<u>3,036,921.31</u>	<u>2,376,821.00</u>	<u>1,612,234.25</u>	<u>7,025,976.56</u>
Total Expenditures	<u>2,749,943.91</u>	<u>3,291,461.29</u>	<u>1,183,070.56</u>	<u>7,224,475.76</u>
Excess of Revenues Over (Under) Expenditures	<u>286,977.40</u>	<u>(914,640.29)</u>	<u>429,163.69</u>	<u>(198,499.20)</u>
Optional Transfers	<u>(669,374.35)</u>	<u>669,374.35</u>		
Optional Transfers (Emer. Local to Primary)		<u>.00</u>		
Total Optional Transfers	<u>(669,374.35)</u>	<u>669,374.35</u>		
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(382,396.95)</u>	<u>(245,265.94)</u>	<u>429,163.69</u>	<u>(198,499.20)</u>
Beginning Fund Balance	<u>1,293,449.72</u>		<u>1,512,080.65</u>	<u>2,805,530.37</u>
*Adjustment		<u>245,265.94</u>	<u>(245,265.94)</u>	<u>.00</u>
Beginning Fund Balance Restated	<u>1,293,449.72</u>	<u>245,265.94</u>	<u>1,266,814.71</u>	<u>2,805,530.37</u>
Interfund Adjustment				
Ending Fund Balance	<u>911,052.77</u>	<u>(.00)</u>	<u>1,695,978.40</u>	<u>2,607,031.17</u>



**EQUIPMENT EXPENSE**

Direct Equipment Expense

Labor and Fringe Benefits	263,105.21	
Depreciation	477,438.00	
Other Parts and Miscellaneous	565,117.06	
<b>Total Direct</b>		<b>1,305,660.27</b>

Indirect Equipment Expense

569,220.10

Operating Equipment Expense

Labor and Fringe Benefits	
Operating Expenses	367,695.35

**Total Operating** 367,695.35

**TOTAL EQUIPMENT EXPENSE**

2,242,575.72

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Construction/Capacity Improvement				.00
Preservation - Structural Improvement	58,875.61	55,677.12		114,552.73
Maintenance	349,659.41	1,386,950.74		1,736,610.15
Inventory Operations				.00
MDOT			419,056.38	419,056.38
Other Reimbursable Charges			4,476.59	4,476.59
All Other Charges			13,537.98	13,537.98
<b>Total Equipment Rental Credits</b>	<u>408,535.02</u>	<u>1,442,627.86</u>	<u>437,070.95</u>	<u>2,288,233.83</u>
	(A)	(B)	(C)	(D)
(Gain) or Loss on Usage of Equipment				<u>(45,658.11)</u>
				(E)

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

Equipment Rental Credits	408,535.02	1,442,627.86	437,070.95	2,288,233.83
	(A)	(B)	(C)	(D)
Percent of Total	17.85%	63.05%	19.1%	100.00%
Prorated Total Equipment Expense	400,299.77	1,413,943.99	428,331.96	2,242,575.72
Prorated Gain / Loss on Usage (Net Equipment Expense)	<u>(8,149.97)</u>	<u>(28,787.44)</u>	<u>(8,720.70)</u>	<u>(45,658.11)</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.	45,024.03	46,313.92
Primary Maintenance	139,992.84	144,003.49
Local Construction/Cap. Imp.		
Local Preservation - Struct. Imp.	17,363.03	17,860.46
Local Maintenance	419,645.51	431,667.93
Inventory		
Equipment Expense - Direct	129,694.79	133,410.42
Equipment Expense - Indirect	103,658.94	106,628.66
Equipment Expense - Operating		
Administration	252,602.64	213,121.66
State Trunkline Maintenance	226,452.48	
Sundry Account Rec.	1,539.93	
Capital Outlay	475.72	489.35
*Other Distributive	196.80	202.44
*Other		
*Other		
*Other		
*Other		
*Identify		
<b>A. Total Payroll</b>	<b>1,336,646.71</b>	

	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>B. Total Fringe Benefits</b>	190,382.45	54,756.00	464,468.11	522,086.87	10,477.74	77,623.17	1,319,794.34
<b>C. Less: Benefits Recovered</b>	32,059.49	9,220.65	78,214.19	87,916.91	1,764.40	13,071.37	222,247.01
<b>D. Less: Refunds</b>		3,849.00					3,849.00
<b>E. Benefits to be Distributed</b>	158,322.96	41,686.35	386,253.92	434,169.96	8,713.34	64,551.80	1,093,698.33
<b>F. Applicable Labor Cost</b>	856,051.66	1,108,654.30	1,108,654.30	1,108,654.30	1,108,654.30	1,108,654.30	
<b>G. Factor</b>	0.184946	0.037601	0.348399	0.391619	0.007859	0.058225	1.028649

\*\*Identify -  
Other - (720-725) Unemployment, Retro, HCSP

**DISTRIBUTIVE EXPENSE - OVERHEAD**

Account No. 705 - 957

Override Calculation:

	Cost or Operations	Distributed Total
Primary Construction/Cap. Imp.		.00
Primary Preservation - Struct. Imp.	888,603.69	(18,714.88)
Primary Maintenance	1,731,195.22	(36,460.70)
Local Construction/Cap. Imp.		.00
Local Preservation - Struct. Imp.	306,762.92	(6,460.73)
Local Maintenance	2,847,001.15	(59,960.69)
*Other		.00
*Other		.00
*Other		.00
*Other		.00
*Identify		.00
<b>A. Total Operations</b>	<b><u>5,773,562.98</u></b>	

	790 Small Road Tools	791 Inventory Adjustment	882 Liability Insurance	**Other (1)	**Other (2)	**Other (3)	Total
<b>B. Expenses Distributed</b>	79.00	(90,110.90)	(32,550.00)	(2,805.00)	3,792.21		(121,594.69)
<b>C. Applicable Operation Cost</b>	5,773,562.98	5,773,562.98	5,773,562.98	5,773,562.98	5,773,562.98		
<b>D. Factor</b>	0.000014	(0.015608)	(0.005638)	(0.000486)	0.000657	0.00	(0.021061)

**\*\*Identify**

Other (1) GWOA

Other (2) SAFETY & TRAINING

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.	553,731.00	108,890.33	316,157.79	191,411.85	869,888.79	300,302.18
Special Assessment					.00	.00
Maintenance	898,643.36	2,602,990.71	796,091.16	184,052.09	1,694,734.52	2,787,042.80
<b>Total</b>	<u>1,452,374.36</u>	<u>2,711,881.04</u>	<u>1,112,248.95</u>	<u>375,463.94</u>	<u>2,564,623.31</u>	<u>3,087,344.98</u>

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

Report Date: 4/8/2011

Year Ended - 12/31/2010

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
Labor	223,884.62	2,567.86
Fringe Benefits	230,298.69	2,641.43
Equipment Rental	413,136.71	5,919.67
Materials	47,781.27	2,767.90
Handling Charges		
Overhead		
Other Vouchers	330,051.84	50,453.16
<b>Total Charges for Current Year</b>	<b>1,245,153.13</b>	<b>64,350.02</b>
Beginning Balance		
Sub-Total	1,245,153.13	64,350.02
Less Credits		
<b>Ending Balance</b>	<b>1,245,153.13</b>	<b>64,350.02</b>

**SCHEDULE OF CAPITAL OUTLAY**

*Override Calculations*

Land and Improvements (971 - 974)	_____
Buildings (975)	<u>52,382.51</u>
Equipment Road (976, 981)	<u>374,172.20</u>
Equipment Shop (977)	<u>78,832.24</u>
Equipment Engineers (978)	<u>618.95</u>
Yard and Storage Equipment (979)	_____
Equipment Office (980)	<u>1,705.62</u>
Depletable Assets (987)	_____
Total Capital Outlay:	<u><u>507,711.52</u></u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Total Capital Outlay:	_____	_____	<u>507,711.52</u>	<u>507,711.52</u>
* Less : Equipment Retirements 689	_____	_____	_____	_____
Sub-total	<u>.00</u>	<u>.00</u>	<u>507,711.52</u>	<u>507,711.52</u>
* Less : Depreciation and Depletion 968	_____	_____	<u>572,496.38</u>	<u>572,496.38</u>
Net Capital Outlay Expenditure	_____	_____	<u>(64,784.86)</u>	<u>(64,784.86)</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>2,390,743.54</u>	<u>2,390,743.54</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>4,200.00</u>	<u>4,200.00</u>

\*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)			3,899,758.68
<b>DEDUCTIONS</b>			
Administrative Expense (from Page 5 Expenditures)			426,374.32
Total Capital Outlay (from Capital Outlay)			507,711.52
Debt Principal Payment (from Page 5 Expenditures)			100,000.00
Interest Expense (from Page 5 Expenditures)			1,750.00
Total Deductions			1,035,835.84
Adjusted MTF Returns			2,863,922.84
Preser - Struct Imp (from Page 5 Expenditures)	869,888.79	300,302.18	1,170,190.97
Routine Maintenance (from Page 5 Expenditures)	1,694,734.52	2,787,042.80	4,481,777.32
Less Federal Aid for Preser - Struct Imp	701,863.11	518,706.16	1,220,569.27
TOTAL RD EXPENSE (Excluding Fed Aid)	<u>1,862,760.20</u>	<u>2,568,638.82</u>	<u>4,431,399.02</u>
90% of Adjusted MTF Returns			<u>2,577,530.56</u>

**TEN YEARS OF QUALIFIED EXPENDITURES**

**FOR NONMOTORIZED IMPROVEMENTS**

(for Compliance with Section 10K of Act51)

<b>Fiscal Year</b>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<b>Expenditures</b>	<u>457,102.00</u>	<u>369,869.00</u>	<u>927,761.00</u>	<u>342,263.00</u>	<u>658,279.00</u>

<b>Fiscal Year</b>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<b>Expenditures</b>	<u>50,597.00</u>	<u>353,038.00</u>	<u>193,363.00</u>	<u>26,447.00</u>	<u>.00</u>

TOTAL 3,378,719.00

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

$$\underline{3,899,758.68} \times .10 = \underline{389,975.87}$$



**INDIRECT EQUIPMENT AND STORAGE EXPENSE****Activity 511**

<u>Account Number</u>	<u>Account Name</u>	<u>Amount Recorded</u>
707	Wages - Shop and Garage	96,258.59
712-724	Fringe Benefits - Shop Employees	95,965.07
721	Drug Testing	2,458.67
728	Office Supplies - Shop	2,040.79
731	Janitor Supplies - Shop	12,235.70
733	Welding Supplies	5,733.36
734	Safety Supplies - Shop	10,625.47
736	Tire Shop Supplies	
737	Shop Supplies	14,637.63
791	Equipment Material/Parts Inventory Adjustment	(11.51)
801	Contractual Services - Shop	7,497.93
805	Health Services	253.81
806	Laundry Services	4,505.14
807	Data Processing - Shop	
810	Education Expense - Shop	20,596.45
850-859	Communications - Shop	10,830.23
861	Travel and Mileage - Shop Employees	1,276.48
862	Freight Costs	6,750.39
875	Insurance - Shop Buildings	13,875.00
876	Insurance - Boiler and Machine	
878	Insurance - Fleet	62,371.00
883	Insurance - Underground Tank	779.00
921-923	Utilities - Shop and Storage Buildings	36,772.51
931	Buildings Repairs and Maintenance	59,581.39
932	Yard and Storage Repairs and Maintenance	4,340.14
933	Shop Equipment Repairs and Maintenance	9,517.74
934	Office Equipment Repairs and Maintenance	168.74
941	Equipment Rental - Shop Pickup/Wrecker	9,434.77
944-947	Underground Storage Tank Expense	
956	Safety Expense - Shop	
968	Depreciation - Shop Building	43,976.80
968	Depreciation - Storage Building	6,344.96
968	Depreciation - Shop Equipment	16,681.09
968	Depreciation - Stockroom Expense	
	Other:	
	Small Road Tools	1,571.95
	Fire Protection	662.85
	Nuts & Bolts	5,236.05
	Other Shop Tools	6,251.91
	<b>TOTAL (Transfer to Equipment Expenses)</b>	<b>569,220.10</b>

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	193,774.70
709-714	Administrative Leave	26,485.02
724	Fringe Benefits	213,121.66
727	Postage	846.94
728	Office Supplies	3,017.86
730	Dues and Subscriptions	8,928.90
801	Contractual Services	230.00
803	Legal Services	21,554.38
804	Auditing and Accounting Services	8,000.00
807	Data Processing	
810	Education	1,091.02
850-853	Communications	2,805.10
861	Travel and Mileage	18,062.61
862	Freight	
873	Public Relations	
874	Advertising	898.65
875	Insurance - Building and Contents	
876	Insurance - Boiler and Machinery	
877	Insurance - Bonds	635.00
880	Insurance - Umbrella	
881	Insurance - Errors and Omissions	14,263.00
882	Insurance - General Liability	
920-923	Utilities	1,112.81
931	Building Repair/Maintenance	
934	Office Equipment Repair/Maintenance	8,289.51
942	Building Rental	
955-956	Miscellaneous	10.27
966-967	Overhead	
968	Depreciation - Buildings	3,559.20
968	Depreciation - Engineering Equipment	667.16
968	Depreciation - Office Equipment and Furniture	1,877.45
	Other: Printing Costs	2,704.88
	Engineering Supplies	7,077.63
	Union Affairs	3,376.00
	<b>TOTAL</b>	<b>542,389.75</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	257.62
629	Overhead - State Trunkline Maintenance	114,462.09
691	Purchase Discounts	582.35
	Other	713.37
	<b>Total Credits to Administrative Expense</b>	<b>116,015.43</b>
	<b>Net Administrative Expense</b>	<b>426,374.32</b>

**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>
16 Rd.	Between M-37 and 41 1/2 Rd - Manton/Mesick	90,000.00	2
	TOTAL	<u>90,000.00</u>	

**CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS**  
Summary

**CONSTRUCTION / CAPACITY IMPROVEMENTS**

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

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	<u>Primary System</u>		<u>Local System</u>	
ROADS	* <u>Unit</u>	<u>Expenditures</u>	* <u>Unit</u>	<u>Expenditures</u>
Reconstruction	.30 mi.	157,419.69	.20 mi.	36,945.03
Resurfacing	27.00 mi.	582,232.30	4.75 mi.	199,153.67
Gravel Surfacing	_____ mi.	_____	2.30 mi.	60,912.12
Paving Gravel Roads	_____ mi.	_____	_____ mi.	_____
<b>SAFETY PROJECTS</b>				
Intersection Improvements	_____ ea.	_____	_____ ea.	_____
Railroad Crossing Improvements	_____ ea.	_____	_____ ea.	_____
Other	.01 ea.	32,606.47	.01 ea.	3,291.36
<b>MISCELLANEOUS</b>				
Roadside Parks	_____ ea.	_____	_____ ea.	_____
Other	_____ ea.	_____	_____ ea.	_____
<b>Subtotals</b>		<b><u>772,258.46</u></b>		<b><u>300,302.18</u></b>
<b>BRIDGES</b>				
Replacement	1.00 ea.	21,656.74	_____ ea.	_____
Recondition or Repair	_____ ea.	_____	_____ ea.	_____
Replace with Culvert	.05 ea.	75,973.59	_____ ea.	_____
<b>Bridge Subtotals</b>		<b><u>97,630.33</u></b>		<b><u>.00</u></b>
<b>TOTAL PRESERVATION - STRUCT IMP</b>		<b><u>869,888.79</u></b>		<b><u>300,302.18</u></b>

\* 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	
	Total Local	Miles Outside Municipalities		Total Primary	Miles Outside Municipalities		Population Outside Municipalities	Funds Received
		Local Urban	Funds Received		Primary Urban	Funds Received		
South Branch	37.10		56,058.10	16.40		22,681.20	330	3,778.50
Henderson	36.89		55,740.79	9.51		13,152.33	176	2,015.20
<b>Cherry Grove</b>	<b>56.02</b>	<b>2.47</b>	<b>88,264.77</b>	<b>9.22</b>	<b>3.96</b>	<b>47,559.66</b>	<b>2,328</b>	<b>26,655.60</b>
Clam Lake	56.52	11.51	102,263.87	14.66	2.02	38,030.58	2,238	25,625.10
Slagle	48.07		72,633.77	8.85		12,239.55	569	6,515.05
Boon	49.56		74,885.16	14.17		19,597.11	670	7,671.50
Selma	46.46	1.78	72,808.76	22.72	3.86	65,351.16	1,915	21,926.75
Haring	63.55	13.96	116,475.45	10.81	5.37	62,152.53	2,962	33,914.90
Springville	53.29		80,521.19	7.64		10,566.12	1,673	19,155.85
Antioch	52.24		78,934.64	9.67		13,373.61	810	9,274.50
Colfax	50.28		75,973.08	14.55		20,122.65	763	8,736.35
Cedar Creek	61.18		92,442.98	5.19		7,177.77	1,489	17,049.05
Wexford	50.14		75,761.54	13.44		18,587.52	798	9,137.10
Hanover	54.70		82,651.70	4.95		6,845.85	1,200	13,740.00
Greenwood	44.80		67,692.80	13.60		18,808.80	542	6,205.90
Liberty	69.48		104,984.28	6.50		8,989.50	800	9,160.00
<b>Totals</b>	<b>830.28</b>	<b>29.72</b>	<b>1,298,092.88</b>	<b>181.88</b>	<b>15.21</b>	<b>385,235.94</b>	<b>19,263</b>	<b>220,561.35</b>

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*
Cedar Creek		7,393.68	7,393.68	
Colfax		126,388.34	126,388.34	
Cherry Grove		5,731.80	5,731.80	
Liberty		5,440.17	5,440.17	3,500.00
Clam Lake		42,381.55	42,381.55	20,258.46
South Branch		157,076.74	157,076.74	
Slagle		131,717.29	131,717.29	23,835.57
Antioch		7,393.69	7,393.69	
Wexford		127,077.52	127,077.52	
Greenwood		195,730.36	195,730.36	844.67
Selma		120,290.85	120,290.85	65,839.44
Haring		243,568.98	243,568.98	
<b>TOTALS</b>	<b>.00</b>	<b>1,170,190.97</b>	<b>1,170,190.97</b>	<b>114,278.14</b>

\* 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.