

2005
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
WEXFORD COUNTY
MICHIGAN
YEAR ENDED 2005

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

BALANCE SHEET

Assets

General Operating Fund

Cash	400.00
Investments	363,320.60
Accounts Receivable :	
Michigan Transportation Fund	596,823.60
State Trunkline Maintenance	238,332.27
State Transportation Department - Other	
Due on County Road Agreement	650,360.98
Due on Special Assessment	
Sundry Accounts Receivable	85,018.58
	.00

Inventories

Deferred Expense - State Aid	
Road Materials	398,931.34
Equipment Materials and Parts	267,284.10
Prepaid Insurance	
Deferred Expense - Federal Aid	

Other (Identify)

TOTAL ASSETS

2,600,471.47

**Liabilities and
Fund Balances**

Liabilities

Accounts Payable	126,525.62
Notes Payable (Short Term)	
Accrued Liability	323,348.13
Advances	441,945.00
Deferred Revenue - Special Assessment District	175,718.76
Deferred Revenue - EDF Forest Rd. (E)	
Deferred Revenue	
Other (Identify) :	
Contracts Payable	1,714.68
	.00

Fund Balances

Primary Road Fund	536,477.93
Local Road Fund	.00
County Road Commission Fund	994,741.35
Total Fund Balances	<u>1,531,219.28</u>

TOTAL LIABILITIES AND FUND BALANCES

2,600,471.47

FIXED ASSET ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
Land		34,794.65
Land Improvements	177,637.22	
Less: Accumulated Depletion	105,493.41	72,143.81
Depletable Assets	70,391.59	
Less: Accumulated Depletion	60,518.40	9,873.19
Buildings	2,444,091.35	
Less: Accumulated Depreciation	1,149,231.42	1,294,859.93
Equipment - Road	6,490,688.95	
Less: Accumulated Depreciation	5,035,293.94	1,455,395.01
Equipment Shop	324,563.04	
Less: Accumulated Depreciation	272,968.33	51,594.71
Equipment - Engineers	39,930.19	
Less: Accumulated Depreciation	34,674.76	5,255.43
Yard and Storage Equipment	.00	
Less: Accumulated Depreciation	.00	.00
Office Equipment and Furniture	76,131.20	
Less: Accumulated Depreciation	58,333.33	17,797.87
Infrastructure	32,660,356.88	
Less: Accumulated Depreciation	10,250,830.36	22,409,526.52
Vehicles		
Less: Accumulated Depreciation		.00
Construction Work in Progress		
	Total Assets	<u>25,351,241.12</u>
 <u>Equities</u>		
Plant and Equipment Equity:	Primary	
	Local	
	Co. Road Comm.	2,941,714.60
	Infrastructure	22,409,526.52
	Total Equities	<u>25,351,241.12</u>
 <u>Long Term Debt</u>		
Bonds Payable (Act 51)		
Notes Payable (Act 143)		500,000.00
Vested Vacation and Sick Leave Payable		
Installment/Lease Purchase Payable		37,890.94
Other		
	Total Liabilities	<u>537,890.94</u>
 <u>Fiduciary Fund</u>		
Deferred Compensation (Pension) Plan		<u>.00</u>

Year Ended - 12/31/2005

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	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
<u>Licenses and Permits</u>				
Specify Permits			9,355.95	9,355.95
<u>Federal Sources</u>				
Surface Tran. Program (STP)	332,654.02			332,654.02
C Funds - Federal				.00
D Funds - Federal	145,525.64			145,525.64
Congestion/Air Quality				.00
Bridge		54,935.55		54,935.55
High Priority				.00
Other Safety Funds	200,000.00	.00		200,000.00
Total Federal Sources	<u>678,179.66</u>	<u>54,935.55</u>	<u>.00</u>	<u>733,115.21</u>
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
Engineering	5,606.00	4,394.00		10,000.00
Snow Removal		173,144.91		173,144.91
Urban Road	148,084.10	48,067.48		196,151.58
Allocation	1,999,625.92	1,567,294.83		3,566,920.75
Total MTF	<u>2,153,316.02</u>	<u>1,792,901.22</u>		<u>3,946,217.24</u>
<u>Other</u>				
State Critical Bridge				.00
Other Forest Funds			25,257.60	25,257.60
Total Other	<u>.00</u>	<u>.00</u>	<u>25,257.60</u>	<u>25,257.60</u>
<u>Economic Development Fund</u>				
Target Industries (A)				.00
Urban Congestion (C)				.00
Rural Primary (D)	65,521.72			65,521.72
Forest Road (E)	90,000.00			90,000.00
Urban Area (F)				.00
Other				.00
Total EDF	155,521.72	.00		155,521.72
Total State Sources	<u>2,308,837.74</u>	<u>1,792,901.22</u>	<u>25,257.60</u>	<u>4,126,996.56</u>

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		11,522.44		11,522.44
Township Contr.		691,590.65		691,590.65
Other				.00
Total Contributions	<u>.00</u>	<u>703,113.09</u>	<u>.00</u>	<u>703,113.09</u>
<u>Charges for Service</u>				
Trunkline Maintenance			1,282,274.29	1,282,274.29
Trunkline Non-maintenance			253,893.59	253,893.59
Salvage Sales			4,495.38	4,495.38
Other Gravel Sales	.00		222,406.73	222,406.73
Total Charges	<u>.00</u>	<u>.00</u>	<u>1,763,069.99</u>	<u>1,763,069.99</u>
<u>Interest and Rents</u>				
Interest Earned	3,669.34		19,432.58	23,101.92
Property Rentals				.00
Total Interest /Rents	<u>3,669.34</u>	<u>.00</u>	<u>19,432.58</u>	<u>23,101.92</u>
<u>Other</u>				
Special Assessments				.00
Land and Bldg. Sales			107,000.00	107,000.00
Sundry Refunds				.00
Gain (Loss) Equip. Disp.	.00	.00	11,900.97	11,900.97
Other Timber Sales			629.35	629.35
Other Contributions		17,550.51	4,572.93	22,123.44
Total Other	<u>.00</u>	<u>17,550.51</u>	<u>124,103.25</u>	<u>141,653.76</u>
<u>Other Financing Sources</u>				
County Appropriation				.00
Bond Proceeds				.00
Note Proceeds		500,000.00		500,000.00
Inst. Purch./Leases				.00
Total Other Fin. Sources	<u>.00</u>	<u>500,000.00</u>	<u>.00</u>	<u>500,000.00</u>
TOTAL REVENUE AND OTHER FINANCING SOURCES	<u><u>2,990,686.74</u></u>	<u><u>3,068,500.37</u></u>	<u><u>1,941,219.37</u></u>	<u><u>8,000,406.48</u></u>

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<u>Construction</u>				
Roads				.00
Structures				.00
Roadside Parks				.00
Special Assessments				.00
Other				.00
Total Construction	<u>.00</u>	<u>.00</u>		<u>.00</u>
<u>Heavy Maintenance</u>				
Roads	621,085.11	1,288,196.96		1,909,282.07
Structures		166,706.72		166,706.72
Safety Projects	271,770.39			271,770.39
Roadside Parks				.00
Special Assessments				.00
Other				.00
Total Heavy Maintenance	<u>892,855.50</u>	<u>1,454,903.68</u>		<u>2,347,759.18</u>
<u>Maintenance</u>				
Roads	559,291.38	1,562,119.25		2,121,410.63
Structures				.00
Roadside Parks				.00
Winter Maintenance	332,027.46	530,028.34		862,055.80
Traffic Control	66,654.74	42,109.87		108,764.61
Total Maintenance	<u>957,973.58</u>	<u>2,134,257.46</u>		<u>3,092,231.04</u>
Total Constr. and Maint.	<u>1,850,829.08</u>	<u>3,589,161.14</u>		<u>5,439,990.22</u>
<u>Other</u>				
Trunkline Maintenance			1,282,274.29	1,282,274.29
Trunkline Nonmaintenance			253,893.57	253,893.57
Administrative Expense	109,550.62	212,442.55		321,993.17
Equipment Expense - Net	41,712.43	180,775.25	98,377.15	320,864.83
Capital Outlay - Net	.00	.00	(854.22)	(854.22)
Debt Principal Payment			49,324.51	49,324.51
Interest Expense			11,756.92	11,756.92
Drain Assessment				.00
Other				.00
Other				.00
Total Other	<u>151,263.05</u>	<u>393,217.80</u>	<u>1,694,772.22</u>	<u>2,239,253.07</u>
Total Expenditures	<u>2,002,092.13</u>	<u>3,982,378.94</u>	<u>1,694,772.22</u>	<u>7,679,243.29</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	2,990,686.74	3,068,500.37	1,941,219.37	8,000,406.48
Total Expenditures	2,002,092.13	3,982,378.94	1,694,772.22	7,679,243.29
Excess of Revenues Over (Under) Expenditures	<u>988,594.61</u>	<u>(913,878.57)</u>	<u>246,447.15</u>	<u>321,163.19</u>
Optional Transfers	(644,313.01)	644,313.01		
Optional Transfers (Emer. Local to Primary)		.00		
Total Optional Transfers	<u>(644,313.01)</u>	<u>644,313.01</u>		
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>344,281.60</u>	<u>(269,565.56)</u>	<u>246,447.15</u>	<u>321,163.19</u>
Beginning Fund Balance	192,196.33		1,017,859.76	1,210,056.09
*Adjustment				.00
Beginning Fund Balance Restated	192,196.33	.00	1,017,859.76	1,210,056.09
Interfund Adjustment		269,565.56	(269,565.56)	
Ending Fund Balance	<u>536,477.93</u>	<u>.00</u>	<u>994,741.35</u>	<u>1,531,219.28</u>

Report Date: 2/15/2006

**Wexford County Road Commission
Year Ended - 12/31/2005**

EQUIPMENT EXPENSE

Direct Equipment Expense

Labor and Fringe Benefits	150,289.88
Depreciation	527,705.88
Other Parts, etc.	567,568.57

Total Direct 1,245,564.33

Indirect Equipment Expense

540,503.48

Operating Equipment Expense

Labor and Fringe Benefits	
Operating Expenses	392,430.79

Total Operating 392,430.79

TOTAL EQUIPMENT EXPENSE

2,178,498.60

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Construction				.00
Heavy Maintenance	1,326.74	151,170.46		152,497.20
Maintenance	240,226.74	895,332.04		1,135,558.78
Inventory Operations			24,026.39	24,026.39
MDOT			507,751.67	507,751.67
Other Reimbursable Charges			28,131.30	28,131.30
All Other Charges			9,668.43	9,668.43
Total Equipment Rental Credits	241,553.48	1,046,502.50	569,577.79	1,857,633.77
(Gain) or Loss on Usage of Equipment	(A)	(B)	(C)	(D) <u>320,864.83</u> (E)

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

Equipment Rental Credits	241,553.48	1,046,502.50	569,577.79	1,857,633.77
Percent of Total	(A) 13.0%	(B) 56.34%	(C) 30.66%	(D) 100.00%
Prorated Total Equipment Expense	283,204.82	1,227,366.11	667,927.67	2,178,498.60
Prorated Gain / Loss on Usage (Net Equipment Expense)	<u>41,712.43</u>	<u>180,775.25</u>	<u>98,377.15</u>	<u>320,864.83</u> (E)

The amounts for A - E must agree

Report Date: 2/15/2006

Wexford County Road Commission

Year Ended - 12/31/2005

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

Override Calculation

	Total Labor Charge	Distributive Total Calc.
Primary Construction		
Primary Heavy Maintenance	11,911.37	10,590.91
Primary Maintenance	91,893.69	81,706.63
Local Construction		
Local Heavy Maintenance	107,798.28	95,848.09
Local Maintenance	319,299.02	283,902.49
Inventory	9,415.52	8,371.74
Equipment Expense - Direct	150,289.88	133,629.19
Equipment Expense - Indirect	102,455.03	91,097.17
Equipment Expense - Operating		
Administration	208,080.68	154,573.93
State Trunkline Maintenance	326,485.15	
Sundry Account Rec.	8,256.74	
Capital Outlay	2,299.26	2,044.37
*Other Primary Winter Maint	51,263.25	45,580.36
*Other Primary Traffic Cont	3,458.61	3,075.20
*Other Local Winter Maint	103,633.54	92,145.04
*Other Local Traffic Cont	13,327.93	11,850.44
*Other Other cost of Roads	7,930.73	7,051.55
*Identify		
A. Total Payroll	<u><u>1,517,798.68</u></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	182,252.45	52,161.00	482,821.20	756,670.47	8,233.20	28,779.91	1,510,918.23
C. Less: Benefits Recovered	39,630.30	8,834.90	97,702.54	138,277.27	1,790.29	6,258.10	292,493.40
D. Less: Refunds		37,836.44	33,505.19	125,616.09			196,957.72
E. Benefits to be Distributed	142,622.15	5,489.66	351,613.47	492,777.11	6,442.91	22,521.81	1,021,467.11
F. Applicable Labor Cost	974,976.11	1,183,056.79	1,183,056.79	1,183,056.79	1,183,056.79	1,183,056.79	
G. Factor	0.146283	0.00464	0.297208	0.416529	0.005446	0.019037	0.889143

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

Report Date: 2/15/2006

Wexford County Road Commission

Year Ended - 12/31/2005

DISTRIBUTIVE EXPENSE - OVERHEAD

Account No. 705 - 957

Override Calculation:

	Cost of Operations	Distributed Total
Primary Construction		.00
Primary Heavy Maintenance	886,787.21	6,068.28
Primary Maintenance	555,490.16	3,801.22
Local Construction		.00
Local Heavy Maintenance	1,445,015.44	9,888.24
Local Maintenance	1,551,502.32	10,616.93
*Other Primary Winter Maint	329,791.99	2,256.77
*Other Primary Traffic Cont	66,201.72	453.02
*Other Local Winter Maint	526,426.01	3,602.33
*Other Local Traffic Cont	41,823.67	286.20
*Identify		
A. Total Operations	<u>5,403,038.52</u>	

	790 Small Road Tools	791 Inventory Adjustment	882 Liability Insurance	**Other (1)	**Other (2)	**Other (3)	Total
B. Expenses Distributed	470.66		20,644.00	267.04	15,570.00		36,951.70
C. Applicable Operation Cost	5,399,625.48		5,399,625.48	5,399,625.48	5,399,625.48		
D. Factor	0.000087	0.00	0.003823	0.000049	0.002884	0.00	0.006843

****Identify**

- Other (1) Safety Equipment
- Other (2) Training Meetings
- 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>
Construction					.00	.00
Heavy Maintenance	13,238.11	714,743.98	879,617.39	740,159.70	892,855.50	1,454,903.68
Special Assessment					.00	.00
Maintenance	957,973.58	2,134,257.46			957,973.58	2,134,257.46
Total	<u>971,211.69</u>	<u>2,849,001.44</u>	<u>879,617.39</u>	<u>740,159.70</u>	<u>1,850,829.08</u>	<u>3,589,161.14</u>

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

Report Date: 2/15/2006

Wexford County Road Commission

Year Ended - 12/31/2005

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
Labor	293,126.76	33,358.39
Fringe Benefits	257,511.86	29,305.35
Equipment Rental	461,571.41	46,180.26
Materials	142,878.38	125,159.28
Handling Charges	84.10	.00
Overhead	127,101.78	19,890.29
Other		
Total Charges for Current Year	1,282,274.29	253,893.57
Beginning Balance	252,709.19	.00
Sub-Total	1,534,983.48	253,893.57
Less Credits	1,296,651.21	253,893.57
Ending Balance	<u>238,332.27</u>	<u>.00</u>

Report Date: 2/15/2006

Wexford County Road Commission

Year Ended - 12/31/2005

SCHEDULE OF CAPITAL OUTLAY

Override Calculations

Land and Improvements (971 - 974)	
Buildings (975)	
Equipment Road (976, 981)	623,898.48
Equipment Shop (977)	3,299.23
Equipment Engineers (978)	
Yard and Storage Equipment (979)	
Equipment Office (980)	6,838.21
Depletable Assets (987)	
Total Capital Outlay:	<u>634,035.92</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Total Capital Outlay:			634,035.92	634,035.92
* Less : Equipment Retirements 689				
Sub-total	.00	.00	634,035.92	634,035.92
* Less : Depreciation and Depletion 968			634,890.14	634,890.14
Net Capital Outlay Expenditure			(854.22)	(854.22)

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)			2,942,943.82	2,942,943.82
Percentage of Total	0.0%	0.0%	100.0%	100 %
* Gain or (loss) on disposal 693			11,900.97	11,900.97

*Overridable Fields

Report Date: 2/15/2006

Wexford County Road Commission

Year Ended - 12/31/2005

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)			3,946,217.24
DEDUCTIONS			
Administrative Expense (from Page 5 Expenditures)			321,993.17
Total Capital Outlay (from Capital Outlay)			634,035.92
Debt Principal Payment (from Page 5 Expenditures)			49,324.51
Interest Expense (from Page 5 Expenditures)			11,756.92
Total Deductions			1,017,110.52
Adjusted MTF Returns			2,929,106.72
Heavy Maintenance (from Page 5 Expenditures)	892,855.50	1,454,903.68	2,347,759.18
Routine Maintenance (from Page 5 Expenditures)	957,973.58	2,134,257.46	3,092,231.04
Less Federal Aid for Heavy Maintenance	678,179.66	54,935.55	733,115.21
TOTAL MAINTENANCE	<u>1,172,649.42</u>	<u>3,534,225.59</u>	<u>4,706,875.01</u>
90% of Adjusted MTF Returns			<u>2,636,196.05</u>

Report Date: 2/15/2006

Wexford County Road Commission

Year Ended - 12/31/2005

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

(for Compliance with Section 10K of Act51)

Fiscal Year	1996	1997	1998	1999	2000
Expenditures	80,055.00	203,787.00	170,424.00	248,393.00	241,926.00

Fiscal Year	2001	2002	2003	2004	2005
Expenditures	457,102.00	369,869.00	927,761.00	342,263.00	658,279.04

TOTAL 3,699,859.04

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

$$3,946,217.24 \times .10 = 394,621.72$$

Wexford County Road Commission
Year Ended - 12/31/2005

INDIRECT EQUIPMENT AND STORAGE EXPENSE

Activity 511

<u>Account Number</u>	<u>Account Name</u>	<u>Amount Recorded</u>
707	Wages - Shop and Garage	101,978.60
712-724	Fringe Benefits - Shop Employees	91,097.17
721	Drug Testing	3,258.92
728	Office Supplies - Shop	2,638.17
731	Janitor Supplies - Shop	15,992.01
733	Welding Supplies	3,734.34
734	Safety Supplies - Shop	6,511.19
736	Tire Shop Supplies	
737	Shop Supplies	6,126.72
791	Equipment Material/Parts Inventory Adjustment	3,183.33
801	Contractual Services - Shop	4,205.59
805	Health Services	372.68
806	Laundry Services	4,874.16
807	Data Processing - Shop	100.00
810	Education Expense - Shop	695.00
850-859	Communications - Shop	9,286.17
861	Travel and Mileage - Shop Employees	652.94
862	Freight Costs	6,709.91
875	Insurance - Shop Buildings	11,979.14
876	Insurance - Boiler and Machine	1,079.84
878	Insurance - Fleet	63,769.03
883	Insurance - Underground Tank	
921-923	Utilities - Shop and Storage Buildings	50,760.79
931	Buildings Repairs and Maintenance	13,473.00
932	Yard and Storage Repairs and Maintenance	13,428.02
933	Shop Equipment Repairs and Maintenance	7,120.86
934	Office Equipment Repairs and Maintenance	
941	Equipment Rental - Shop Pickup/Wrecker	6,047.82
944-947	Underground Storage Tank Expense	
956	Safety Expense - Shop	
968	Depreciation - Shop Building	44,866.56
968	Depreciation - Storage Building	5,965.80
968	Depreciation - Shop Equipment	21,655.62
968	Depreciation - Stockroom Expense	
	Other:	
	Grease	5,859.18
	Nuts and Bolts	7,858.40
	Shop Small Tools	13,165.84
	Other Shop Tools	2,283.25
	Miscellaneous	9,773.43
	TOTAL (Transfer to Equipment Expenses)	<u>540,503.48</u>

Report Date: 2/15/2006

Wexford County Road Commission

Year Ended - 12/31/2005

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	182,443.76
709-714	Administrative Leave	25,825.42
724	Fringe Benefits	154,573.86
727	Postage	1,358.03
728	Office Supplies	4,021.21
730	Dues and Subscriptions	9,354.00
801	Contractual Services	
803	Legal Services	33,255.65
804	Auditing and Accounting Services	4,585.00
807	Data Processing	
810	Education	
850-853	Communications	835.60
861	Travel and Mileage	15,613.61
862	Freight	
873	Public Relations	
874	Advertising	2,233.55
875	Insurance - Building and Contents	
876	Insurance - Boiler and Machinery	
877	Insurance - Bonds	665.00
880	Insurance - Umbrella	
881	Insurance - Errors and Omissions	13,501.00
882	Insurance - General Liability	
920-923	Utilities	1,532.84
931	Building Repair/Maintenance	
934	Office Equipment Repair/Maintenance	4,626.11
942	Building Rental	
955-956	Miscellaneous	687.01
966-967	Overhead	
968	Depreciation - Buildings	3,559.20
968	Depreciation - Engineering Equipment	2,170.68
968	Depreciation - Office Equipment and Furniture	7,014.68
	Other: Engineering Supplies	4,579.63
	Printing	451.62
TOTAL		472,887.46
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	84.10
629	Overhead - State Trunkline Maintenance	146,992.07
691	Purchase Discounts	829.68
	Other	2,988.44
Total Credits to Administrative Expense		150,894.29
<u>Net Administrative Expense</u>		<u>321,993.17</u>

Report Date: 2/15/2006

Wexford County Road Commission

Year Ended - 12/31/2005

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. 31 Road	Selma Township	50,000.00	1
No. 29 Road	Selma Township	40,000.00	1
	TOTAL	<u>90,000.00</u>	

CONSTRUCTION AND HEAVY MAINTENANCE
Summary

CONSTRUCTION

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

HEAVY MAINTENANCE

ROADS	<u>Primary System</u>		<u>Local System</u>	
	<u>Unit</u>	<u>Expenditures</u>	<u>Unit</u>	<u>Expenditures</u>
Reconstruction	4.17 mi.	621,085.11	9.27 mi.	637,930.44
Resurfacing	mi.		6.63 mi.	325,003.77
Gravel Surfacing	mi.		mi.	
Paving Gravel Roads	mi.		2.40 mi.	325,262.75
SAFETY PROJECTS				
Intersection Improvements	.00 ea.	.00	ea.	
Railroad Crossing Improvements	ea.		ea.	
Other	1.00 ea.	271,770.39	ea.	
MISCELLANEOUS				
Roadside Parks	ea.		ea.	
Other	ea.		ea.	
Subtotals		892,855.50		1,288,196.96
BRIDGES				
Replacement	ea.		ea.	
Recondition or Repair	ea.		ea.	
Replace with Culvert	ea.		3.00 ea.	166,706.72
Bridge Subtotals		.00		166,706.72
TOTAL HEAVY MAINTENANCE		<u>892,855.50</u>		<u>1,454,903.68</u>

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads			Population	
	Miles Outside Municipalities	Local Urban	Funds Received	Miles Outside Municipalities		Funds Received	Population Outside Municipalities	Funds Received
				Total Primary	Primary Urban			
South Branch	37.10		60,324.60	16.40		24,518.00	306	3,766.86
Henderson	36.89		59,983.14	9.51		14,217.45	162	1,994.22
Cherry Grove	55.13	1.52	92,079.46	9.22	.57	19,269.58	1,763	21,702.53
Clam Lake	56.12	1.28	93,304.24	14.66	.59	27,594.86	1,739	21,407.09
Slagle	48.07		78,161.82	8.85		13,230.75	470	5,785.70
Boon	49.66		80,747.16	14.17		21,184.15	562	6,918.22
Selma	45.52		74,015.52	22.72		33,966.40	1,607	19,782.17
Haring	58.53	10.49	113,621.74	10.81	4.24	56,966.71	2,501	30,787.31
Springville	53.29		86,649.54	7.64		11,421.80	1,339	16,483.09
Antioch	52.24		84,942.24	3.74		5,591.30	671	8,260.01
Colfax	49.81		80,991.06	8.66		12,946.70	556	6,844.36
Cedar Creek	61.79		100,470.54	2.66		3,976.70	1,013	12,470.03
Wexford	50.14		81,527.64	13.44		20,092.80	567	6,979.77
Hanover	54.70		88,942.20	4.95		7,400.25	826	10,168.06
Greenwood	44.25		71,950.50	13.60		20,332.00	372	4,579.32
Liberty	72.11		117,250.86	6.50		9,717.50	641	7,890.71
Totals	826.35	13.29	1,364,962.26	167.53	5.40	302,426.95	15,095	185,819.45

Local Road Rate Per Mile
1,626

1,604

Primary Road Rate Per Mile
1,495

9,624

Population Rate Per Capita
12.31

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS

Expenditures

Township	Construction	Heavy Maintenance	Total	Township Contributions*
Cherry Grove		200,527.38	200,527.38	50,876.57
Clam Lake		336,607.32	336,607.32	200,267.10
Selma		1,225,150.50	1,225,150.50	199,705.21
Springville		132,244.33	132,244.33	54,783.46
Cedar Creek		40,073.35	40,073.35	11,522.43
Hanover		379,376.45	379,376.45	170,324.54
Greenwood		.00	.00	1,500.00
Liberty		2,611.34	2,611.34	2,611.34
Wexford		27,868.60	27,868.60	.00
Antioch		3,299.91	3,299.91	.00
TOTALS	.00	2,347,759.18	2,347,759.18	691,590.65

* The Township Contributions Totals and the Funds expended for Construction and Heavy Maintenance 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 Heavy Maintenance only. They do not contain funds expended for Routine Maintenance or Non-Maintenance expenditures.