

2011
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Kalkaska County
Michigan
Year Ended 2011

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

Year Ended - 2011

Start: 01/01/2011 End: 12/31/2011

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$7,250.00
2. Investments	364,358.24
3. Accounts Receivable	
a. Michigan Transportation Fund	459,817.11
b. State Trunkline Maintenance	0.00
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	78,741.67
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	755.00

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	362,675.03
6. Equipment Materials and Parts	140,640.95
7. Prepaid Insurance	69,774.72
8. Deferred Expense - Federal Aid	0.00

9. Other

2,433.26

10. TOTAL ASSETS

\$1,486,445.98

Year Ended - 2011

Start: 01/01/2011 End: 12/31/2011

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$170,528.86
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	18,295.88
14. Advances	0.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	9,301.38

Fund Balances

19. Primary Road Fund	455,479.85
20. Local Road Fund	0.00
21. County Road Commission Fund	832,840.01
22. Total Fund Balances	1,288,319.86

23. TOTAL LIABILITIES AND FUND BALANCES**\$1,486,445.98**

Year Ended - 2011

Start: 01/01/2011 End: 12/31/2011

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$0.00	
25. Land Improvements	\$95,964.31		
25 a.Less: Accumulated Depreciation	(65,598.13)	30,366.18	
26. Depletable Assets	0.00		
26 a.Less: Accumulated Depreciation	0.00	0.00	
27. Buildings	606,300.03		
27 a.Less: Accumulated Depreciation	(550,040.22)	56,259.81	
28. Equipment - Road	4,184,377.86		
28 a.Less: Accumulated Depreciation	(3,825,591.38)	358,786.48	
29. Equipment - Shop	61,525.35		
29 a.Less: Accumulated Depreciation	(40,139.45)	21,385.90	
30. Equipment - Engineers	0.00		
30 a.Less: Accumulated Depreciation	0.00	0.00	
31. Yard and Storage Equipment	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Office Equipment and Furniture	64,774.73		
32 a.Less: Accumulated Depreciation	(57,658.15)	7,116.58	
33. Infrastructure	25,541,695.32		
33 a.Less: Accumulated Depreciation	(9,557,073.25)	15,984,622.07	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		\$16,458,537.02
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	473,914.95	
	37 d.Infrastructure	15,984,622.07	
	38. Total Equities		\$16,458,537.02
<u>Long Term Debt</u>			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		135,965.42	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		\$135,965.42
<u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			\$0.00

Year Ended - 2011

Start: 01/01/2011 End: 12/31/2011

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<u>Taxes</u>				
46. County Wide Millage	\$0.00	\$0.00	\$0.00	\$0.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	0.00	0.00
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	39,827.15	39,827.15
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	255,950.43	0.00	0.00	255,950.43
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	145,540.45	0.00	0.00	145,540.45
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	0.00	0.00	0.00
56. Total Federal Sources	401,490.88	0.00	0.00	401,490.88
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	6,142.29	3,857.71		10,000.00
58. Snow Removal	0.00	217,371.50		217,371.50
59. Urban Road	0.00	0.00		0.00
60. Allocation	1,777,550.64	1,116,403.11		2,893,953.75
61. Total MTF	1,783,692.93	1,337,632.32		3,121,325.25
<u>Other</u>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	0.00	0.00	0.00	0.00
<u>Economic Development Fund</u>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	100,372.71	0.00		100,372.71
68. Forest Road (E)	165,327.50	0.00		165,327.50
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	265,700.21	0.00		265,700.21
72. Total State Sources	\$2,049,393.14	\$1,337,632.32	\$0.00	\$3,387,025.46

Year Ended - 2011

Start: 01/01/2011 End: 12/31/2011

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	50,880.25	0.00	0.00	50,880.25
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	50,880.25	0.00	0.00	50,880.25
Charges for Service				
77. Trunkline Maintenance	0.00		0.00	0.00
78. Trunkline Non-maintenance	0.00		0.00	0.00
79. Salvage Sales	0.00	0.00	11,140.22	11,140.22
80. Other	0.00	0.00	4,917.22	4,917.22
81. Total Charges	0.00	0.00	16,057.44	16,057.44
Interest and Rents				
82. Interest Earned	226.32	0.00	480.94	707.26
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	226.32	0.00	480.94	707.26
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	0.00	0.00
89. Contributions from Private Sources	0.00	0.00	5,501.00	5,501.00
90. Other	0.00	179,384.73	100.00	100.00
91. Total Other	0.00	179,384.73	(410.70)	178,974.03
			5,190.30	184,575.03
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$2,501,990.59	\$1,517,017.05	\$61,555.83	\$4,080,563.47

Year Ended - 2011

Start: 01/01/2011 End: 12/31/2011

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	716,632.73	59,293.81		775,926.54
105. Structures	42,779.49	179,736.52		222,516.01
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	759,412.22	239,030.33		998,442.55
Maintenance				
111. Roads	550,377.97	779,175.76		1,329,553.73
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	541,429.25	326,459.78		867,889.03
115. Traffic Control	97,164.74	38,930.86		136,095.60
116. Total Maintenance	1,188,971.96	1,144,566.40		2,333,538.36
117. Total Construction, Preservation And Maintenance.	1,948,384.18	1,383,596.73		3,331,980.91
Other				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	276,054.69	196,033.39		472,088.08
121. Equipment - Net	72,537.28	92,194.66	4,523.05	169,254.99
122. Capital Outlay - Net	0.00	0.00	90,011.56	90,011.56
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	0.00	0.00	0.00	0.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	348,591.97	288,228.05	94,534.61	731,354.63
128. Total Expenditures	\$2,296,976.15	\$1,671,824.78	\$94,534.61	\$4,063,335.54

Year Ended - 2011

Start: 01/01/2011 End: 12/31/2011

STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	\$2,501,990.59	\$1,517,017.05	\$61,555.83	\$4,080,563.47
130. Total Expenditures	2,296,976.15	1,671,824.78	94,534.61	4,063,335.54
131. Excess of Revenues Over (Under) Expenditures	205,014.44	(154,807.73)	(32,978.78)	17,227.93
132. Optional Transfers				
132 a. Primary to Local (50%)	(154,807.73)	154,807.73		0.00
132 b. Local to Primary (15%)	0.00	0.00		0.00
133. Emergency Transfers (Local to Primary)	0.00	0.00		0.00
134. Total Optional Transfers	(154,807.73)	154,807.73		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	50,206.71	0.00	(32,978.78)	17,227.93
136. Beginning Fund	405,273.14	0.00	865,818.79	1,271,091.93
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	405,273.14	0.00	865,818.79	1,271,091.93
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$455,479.85	\$0.00	\$832,840.01	\$1,288,319.86

Year Ended - 2011

Start: 01/01/2011 End: 12/31/2011

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$253,680.61
142. Depreciation	<u>108,071.10</u>
143. Other	<u>223,366.53</u>

144. Total Direct 585,118.24

145. Indirect Equipment Expense 344,791.54

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	<u>248,410.67</u>

148. Total Operating \$248,410.67

149. TOTAL EQUIPMENT EXPENSE \$1,178,320.45

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	<u>11,256.30</u>	<u>3,692.10</u>		<u>14,948.40</u>
152. Maintenance	<u>421,196.90</u>	<u>545,954.62</u>		<u>967,151.52</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	7,160.41	<u>7,160.41</u>
154. MDOT	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>
155. Other Reimbursable Charges	<u>0.00</u>	0.00	19,805.13	<u>19,805.13</u>
156. All Other Charges	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
157. Total Equipment Rental Credits	<u>432,453.20</u>	<u>549,646.72</u>	<u>26,965.54</u>	<u>1,009,065.46</u>

(A) (B) (C) (D)

158. (Gain) or Loss on Usage of Equipment 169,254.99

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$432,453.20</u>	<u>\$549,646.72</u>	<u>\$26,965.54</u>	<u>\$1,009,065.46</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	42.86 %	54.47 %	2.67 %	100.00 %
161. Prorated Total Equipment Expense	<u>504,990.48</u>	<u>641,841.38</u>	<u>31,488.59</u>	<u>1,178,320.45</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>72,537.28</u>	<u>92,194.66</u>	<u>4,523.05</u>	<u>169,254.99</u>

Year Ended - 2011

Start: 01/01/2011 End: 12/31/2011

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct Imp.	8,215.28	11,259.60
165. Primary Maintenance	223,257.94	305,989.74
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	1,868.35	2,560.70
168. Local Maintenance	210,381.25	288,341.39
169. Inventory	1,694.64	2,322.62
170. Equipment Expense - Direct	107,012.69	146,667.95
171. Equipment Expense - Indirect	79,451.29	108,893.24
172. Equipment Expense - Operating	0.00	0.00
173. Administration	149,607.00	205,046.27
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	0.00	0.00
178. Total Payroll	\$781,488.44	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$781,488.44	Total Distributive \$1,071,081.51

	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.
181. Total Fringe Benefits	\$124,100.42	\$24,884.00	\$393,641.43	\$535,866.02	\$1,678.60	\$3,206.35	\$1,083,376.82
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183. Less: Refunds	0.00	(12,295.62)	0.00	0.00	0.00	0.00	(12,295.62)
184. Benefits to be Distributed	124,100.42	12,588.38	393,641.43	535,866.02	1,678.60	3,206.35	1,071,081.20
185. Applicable Labor Cost	781,488.44	781,488.44	781,488.44	781,488.44	781,488.44	781,488.44	
186. Factor	0.158800	0.016108	0.503707	0.685699	0.002148	0.004103	1.370565

Year Ended - 2011

Start: 01/01/2011 End: 12/31/2011

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	754,029.20	5,383.01
189. Primary Maintenance	1,180,544.06	8,427.90
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	237,335.99	1,694.34
192. Local Maintenance	1,136,453.25	8,113.14
193. Other	0.00	0.00
194. TOTAL	\$3,308,362.50	\$23,618.39

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	665.20	16,429.33	5,236.25	0.00	1,286.26	\$23,617.04
196. Applicable Operation Cost	3,308,362.50	3,308,362.50	3,308,362.50	3,308,362.50	3,308,362.50	
197. Factor	0.000201	0.004966	0.001583	0.000000	0.000389	\$0.007139

Year Ended - 2011

Start: 01/01/2011 End: 12/31/2011

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$0.00	\$0.00
204. Fringe Benefits	0.00	0.00
205. Equipment Rental	0.00	0.00
206. Materials	0.00	0.00
207. Handling Charges	0.00	0.00
208. Overhead	0.00	0.00
209. Other	0.00	0.00
210. Total Charges for Current Yea	\$0.00	\$0.00
211. Beginning Balance	0.00	0.00
212. Sub-Total	0.00	0.00
213. Less Credits	0.00	0.00
214. Ending Balance	\$0.00	\$0.00

Year Ended - 2011

Start: 01/01/2011 End: 12/31/2011

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	9,164.58
217. Equipment Road (976, 981)	195,241.05
218. Equipment Shop (977)	14,847.20
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	1,397.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$220,649.83</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	220,649.83	220,649.83
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	220,649.83	220,649.83
227. Less: Depreciation and Depletion 968	0.00	0.00	(130,638.27)	(130,638.27)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$90,011.56</u>	<u>\$90,011.56</u>

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
229. Beginning Capital Asset Balance Prior Year's Report (Pg. 2)	0.00	0.00	383,903.39	383,903.39
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	0.00	5,501.00	5,501.00

Year Ended - 2011

Start: 01/01/2011 End: 12/31/2011

MAINTENANCE EXPENDITURES - 90% OF MTF RETURNS

(For Compliance with Section 12(16) of Act 51)

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$3,121,325.25</u>
DEDUCTIONS			
233. Administrative Expense (from Page 5 Expenditures)			<u>472,088.08</u>
234. Total Capital Outlay (from Capital Outlay)			<u>220,649.83</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 5 Expenditures)			<u>0.00</u>
236 a. Total Deductions			<u>692,737.91</u>
236 b. Adjusted MTF Returns			<u>2,428,587.34</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$759,412.22</u>	<u>\$239,030.33</u>	<u>998,442.55</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>1,188,971.96</u>	<u>1,144,566.40</u>	<u>2,333,538.36</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(338,497.54)</u>	<u>0.00</u>	<u>(338,497.54)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>1,609,886.64</u>	<u>1,383,596.73</u>	<u>2,993,483.37</u>
241. 90% of Adjusted MTF Returns			<u>2,185,728.61</u>

Year Ended - 2011

Start: 01/01/2011 End: 12/31/2011

**TEN YEARS OF QUALIFIED EXPENDITURES
FOR NON MOTORIZED IMPROVEMENTS**
(for Compliance with Section 10K of Act 51)

Fiscal Year	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Expenditures (\$)	<u>66,200.00</u>	<u>89,558.00</u>	<u>50,201.00</u>	<u>0.00</u>	<u>3,378.86</u>
Fiscal Year	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Expenditures (\$)	<u>43,636.92</u>	<u>549,147.67</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
242. TOTAL					<u>\$802,122.45</u>

Total must equal or exceed 1% of your Fiscal Year MTF returns multiplied by 10

$$\underline{3,121,325.25} \times .10 = \underline{312,132.53}$$

Year Ended - 2011

Start: 01/01/2011 End: 12/31/2011

**INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511**

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$56,292.35
712-724	Fringe Benefits - Shop Employees	82,386.33
721	Drug Testing	0.00
728	Office Supplies - Shop	926.23
731	Janitor Supplies - Shop	1,667.90
733	Welding Supplies	3,588.78
734	Safety Supplies - Shop	1,934.17
736	Tire Shop Supplies	0.00
737	Shop Supplies	21,486.03
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	690.00
805	Health Services	3,477.77
806	Laundry Services	4,885.98
807	Data Processing - Shop	0.00
810	Education Expense - Shop	4,641.27
850-859	Communications - Shop	0.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	11,168.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	26,355.25
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	21,642.42
931	Buildings Repairs and Maintenance	3,629.10
932	Yard and Storage Repairs and Maintenance	15,064.93
933	Shop Equipment Repairs and Maintenance	12,352.56
934	Office Equipment Repairs and Maintenance	1,271.03
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	14,429.86
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	4,627.36
968	Depreciation - Stockroom Expense	0.00
707	Other:	52,274.22
	243. TOTAL	\$344,791.54

Year Ended - 2011

Start: 01/01/2011 End: 12/31/2011

ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION
(for Compliance with Section 14(4) of Act 51)

Account Number	Account Name	Amount Recorded
703-708	Salaries and Wages	\$146,667.34
709-714	Administrative Leave	0.00
724	Fringe Benefits	217,128.38
727	Postage	894.62
728	Office Supplies	4,500.88
730	Dues and Subscriptions	6,288.00
801	Contractual Services	12,051.25
803	Legal Services	27,861.83
804	Auditing and Accounting Services	8,670.00
807	Data Processing	7,161.20
810	Education	1,945.40
850-853	Communications	1,567.73
861	Travel and Mileage	7,277.40
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,728.55
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	5,274.50
881	Insurance - Errors and Omissions	13,246.50
882	Insurance - General Liability	0.00
920-923	Utilities	4,074.06
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	731.13
942	Building Rental	0.00
955-956	Miscellaneous	2,997.42
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	3,509.95
	Other:	765.00
	244. TOTAL	<u>\$474,341.14</u>
 Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(2,253.06)
	Other:	0.00
	Total Credits to Administrative Expense	<u>\$(2,253.06)</u>
	245. Net Administrative Expense	<u>\$472,088.08</u>

Kalkaska

Year Ended - 2011

Start: 01/01/2011 End: 12/31/2011

Forest Road Report

This information is required by Act 231, P.A. of 1987, as amended.

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
West Sharon Road	Garfield Township	147,956.73	Resurfacing
Ingersoll Road	Garfield Township	17,370.77	Reconstruction
246. Total		\$165,327.50	

Year Ended - 2011

Start: 01/01/2011 End: 12/31/2011

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

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
247. New Construction, New Location	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		0.00		0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
252. Resurfacing	3.90 mi.	716,632.73	0.67 mi.	59,293.81
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	0.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	0.00	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	0.00 ea.	0.00
260. Subtotals		716,632.73		59,293.81
BRIDGES				
261. Replacement	0.00 ea.	42,779.49	1.00 ea.	179,736.52
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		42,779.49		179,736.52
265. TOTAL PRESERVATION - STRUCT IMP		\$759,412.22		\$239,030.33

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

Year Ended - 2011

Start: 01/01/2011 End: 12/31/2011

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Miles Outside Municipalities		Funds Received (\$)	Miles Outside Municipalities		Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
	Total Local (mi)	Local Urban (mi)		Total Primary (mi)	Primary Urban (mi)			
Bear Lake Township	42.66	0.00	65,269.80	17.80	0.00	24,937.80	746	8,123.94
Blue Lake Township	41.46	0.00	63,433.80	23.30	0.00	32,643.30	428	4,660.92
Boardman Township	57.43	0.00	87,867.90	12.40	0.00	17,372.40	1,373	14,951.97
Clearwater Township	47.72	0.00	73,011.60	22.33	0.00	31,284.33	2,382	25,939.98
Coldsprings Township	48.36	0.00	73,990.80	21.00	0.00	29,421.00	1,449	15,779.61
Excelsior Township	35.90	0.00	54,927.00	10.20	0.00	14,290.20	855	9,310.95
Garfield Township	108.40	0.00	165,852.00	39.37	0.00	55,157.37	794	8,646.66
Kalkaska Township	99.52	0.00	152,265.59	12.57	0.00	17,610.57	4,830	52,598.70
Oliver Township	22.17	0.00	33,920.10	21.21	0.00	29,715.21	263	2,864.07
Orange Township	32.94	0.00	50,398.20	11.80	0.00	16,531.80	1,176	12,806.64
Rapid River Township	52.10	0.00	79,713.00	12.50	0.00	17,512.50	1,005	10,944.45
Springfield Township	31.96	0.00	48,898.80	25.90	0.00	36,285.90	1,270	13,830.30
266. Totals	620.62	0.00	\$949,548.59	230.38	0.00	\$322,762.38	16,571	\$180,458.19
Local Road Rate Per Mile			1530	Primary Road Rate Per Mile			1401	
Local Urban Road Rate Per Mile			1483	Primary Urban Road Rate Per Mile			8897	
Population Rate Per Capita			10.89					

Year Ended - 2011

Start: 01/01/2011 End: 12/31/2011

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Clearwater Township	0.00	42,779.49	42,779.49	15,000.00
Rapid River	0.00	59,203.17	59,203.17	35,880.25
267. Totals	\$0.00	\$101,982.66	\$101,982.66	\$50,880.25

*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, Line 74, Township Contributions.

The total funds expended are for Construction and Preservation only. They do not contain funds expended for Routine Preventative Maintenance.

Year Ended - 2011

Start: 01/01/2011 End: 12/31/2011

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type:

MDOT Job #	Agency Job ID	Number of Lanes Treated	Location				Date Open to Traffic	Pavement Type
			PR Version	PR Number	Begin Mile Point	End Mile Point		