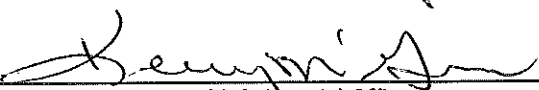
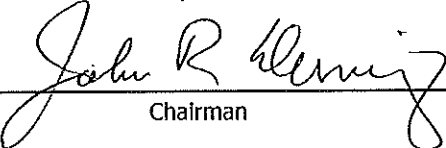


2011  
FISCAL YEAR  
ANNUAL FINANCIAL REPORT  
BOARD OF COUNTY ROAD COMMISSIONERS  
Otsego County  
Michigan  
Year Ended 2011

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

3/21/12  
\_\_\_\_\_  
Date

Year Ended - 2011

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

**BALANCE SHEET****Assets****General Operating Fund**

1. Cash	\$659,614.34
2. Investments	0.00
3. Accounts Receivable	
a. Michigan Transportation Fund	537,593.29
b. State Trunkline Maintenance	107,406.42
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	0.00

**Inventories/Pre-Paid Insurance/Other**

4. Deferred Expense State Aid	0.00
5. Road Materials	386,795.62
6. Equipment Materials and Parts	149,088.37
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00

**9. Other**

0.00

**10. TOTAL ASSETS****\$1,840,498.04**

Year Ended - 2011

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

**Liabilities and Fund Balances****Liabilities**

11. Accounts Payable	\$66,376.78
12. Notes Payable ( Short Term	0.00
13. Accrued Liability	40,557.08
14. Advances	205,081.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	10,000.00

**Fund Balances**

19. Primary Road Fund	0.00
20. Local Road Fund	0.00
21. County Road Commission Fund	1,518,483.18
<b>22. Total Fund Balances</b>	<b>1,518,483.18</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$1,840,498.04**

Year Ended - 2011

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

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$125,501.18	
25. Land Improvements	\$0.00		
25 a.Less: Accumulated Depreciation	0.00	0.00	
26. Depletable Assets	4,760.04		
26 a.Less: Accumulated Depreciation	0.00	4,760.04	
27. Buildings	3,723,613.37		
27 a.Less: Accumulated Depreciation	(1,373,521.91)	2,350,091.46	
28. Equipment - Road	5,389,619.00		
28 a.Less: Accumulated Depreciation	(4,902,796.15)	486,822.85	
29. Equipment - Shop	106,741.44		
29 a.Less: Accumulated Depreciation	(95,436.11)	11,305.33	
30. Equipment - Engineers	19,568.15		
30 a.Less: Accumulated Depreciation	(16,931.99)	2,636.16	
31. Yard and Storage Equipment	1,799.69		
31 a.Less: Accumulated Depreciation	(1,799.69)	0.00	
32. Office Equipment and Furniture	82,943.83		
32 a.Less: Accumulated Depreciation	(78,820.40)	4,123.43	
33. Infrastructure	39,114,983.00		
33 a.Less: Accumulated Depreciation	(21,601,943.00)	17,513,040.00	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work In Progress		0.00	
	<b>36. Total Assets</b>		<b>\$20,498,280.45</b>
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	2,985,240.45	
	37 d.Infrastructure	17,513,040.00	
	<b>38. Total Equities</b>		<b>\$20,498,280.45</b>
<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		71,803.74	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	<b>44. Total Liabilities</b>		<b>\$71,803.74</b>
<u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<b>\$0.00</b>

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)
<b>Taxes</b>				
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
<b>Licenses and Permits</b>				
49. Specify	0.00	0.00	57,603.29	57,603.29
<b>Federal Sources</b>				
50. Surface Tran. Program (STP)	663,108.10	0.00	0.00	663,108.10
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	136,391.18	0.00	0.00	136,391.18
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	799,499.28	0.00	0.00	799,499.28
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
57. Engineering	6,233.22	3,766.78		10,000.00
58. Snow Removal	0.00	214,755.39		214,755.39
59. Urban Road	211,818.99	86,423.67		298,242.66
60. Allocation	1,896,851.34	1,146,280.17		3,043,131.51
61. Total MTF	2,114,903.55	1,451,226.01		3,566,129.56
<b>Other</b>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	201,755.00	201,755.00
64. Total Other	0.00	0.00	201,755.00	201,755.00
<b>Economic Development Fund</b>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	141,499.76	0.00		141,499.76
68. Forest Road (E)	85,109.38	0.00		85,109.38
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	226,609.14	0.00		226,609.14
<b>72. Total State Sources</b>	<b>\$2,341,512.69</b>	<b>\$1,451,226.01</b>	<b>\$201,755.00</b>	<b>\$3,994,493.70</b>

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)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	466,830.64	0.00	0.00	466,830.64
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	466,830.64	0.00	0.00	466,830.64
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		807,616.87	807,616.87
78. Trunkline Non-maintenance	0.00		14,378.76	14,378.76
79. Salvage Sales	0.00	0.00	5,091.86	5,091.86
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	827,087.49	827,087.49
<b>Interest and Rents</b>				
82. Interest Earned	0.00	0.00	2,277.38	2,277.38
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	0.00	0.00	2,277.38	2,277.38
<b>Other</b>				
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	3,500.00	3,500.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	365,471.34	365,471.34
91. Total Other	0.00	0.00	368,971.34	368,971.34
<b>Other Financing Sources</b>				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	885,000.00	885,000.00
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	885,000.00	885,000.00
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$3,607,842.61</b>	<b>\$1,451,226.01</b>	<b>\$2,342,694.50</b>	<b>\$7,401,763.12</b>

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)
<b>Construction/Capacity Improvement</b>				
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
<b>Preservation - Structural Improvements</b>				
104. Roads	1,524,753.78	459,421.94		1,984,175.72
105. Structures	37.05	0.00		37.05
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	37,408.14		37,408.14
110. Total Preservation - Struct. Imp.	1,524,790.83	496,830.08		2,021,620.91
<b>Maintenance</b>				
111. Roads	693,188.85	1,120,925.71		1,814,114.56
112. Structures	1,106.86	0.00		1,106.86
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	671,903.90	360,488.76		1,032,392.66
115. Traffic Control	116,746.09	40,508.44		157,254.53
116. Total Maintenance	1,482,945.70	1,521,922.91		3,004,868.61
117. Total Construction, Preservation And Maintenance.	3,007,736.53	2,018,752.99		5,026,489.52
<b>Other</b>				
118. Trunkline Maintenance	0.00		820,697.87	820,697.87
119. Trunkline Non-maintenance	0.00		14,378.76	14,378.76
120. Administrative Expense	280,047.24	187,964.00		468,011.24
121. Equipment - Net	146,846.40	243,414.95	147,705.19	537,966.54
122. Capital Outlay - Net	0.00	0.00	571,039.77	571,039.77
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	426,893.64	431,378.95	1,553,821.59	2,412,094.18
<b>128. Total Expenditures</b>	<b>\$3,434,630.17</b>	<b>\$2,450,131.94</b>	<b>\$1,553,821.59</b>	<b>\$7,438,583.70</b>

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	\$3,607,842.61	\$1,451,226.01	\$2,342,694.50	\$7,401,763.12
130. Total Expenditures	3,434,630.17	2,450,131.94	1,553,821.59	7,438,583.70
131. Excess of Revenues Over (Under) Expenditures	173,212.44	(998,905.93)	788,872.91	(36,820.58)
132. Optional Transfers				
132 a. Primary to Local (50%)	(173,212.44)	173,212.44		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	(173,212.44)	173,212.44		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	0.00	(825,693.49)	788,872.91	(36,820.58)
136. Beginning Fund	0.00	0.00	1,555,303.76	1,555,303.76
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	0.00	0.00	1,555,303.76	1,555,303.76
139. Interfund Transfer(County to Primary and/or Local)	0.00	825,693.49	(825,693.49)	0.00
140. Ending Fund Balance	\$0.00	\$0.00	\$1,518,483.18	\$1,518,483.18



Year Ended - 2011

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

**EQUIPMENT EXPENSE**

## Direct Equipment Expense

141. Labor and Fringe Benefits	\$391,294.69
142. Depreciation	227,653.97
143. Other	233,440.45
<b>144. Total Direct</b>	<b>852,389.11</b>

145. Indirect Equipment Expense	606,697.67
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## Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	367,291.89
<b>148. Total Operating</b>	<b>\$367,291.89</b>

<b>149. TOTAL EQUIPMENT EXPENSE</b>	<b>\$1,826,378.67</b>
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## 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	6,411.54	68,977.87		75,389.41
152. Maintenance	345,280.75	513,992.91		859,273.66
153. Inventory Operations	0.00	0.00	4,116.38	4,116.38
154. MDOT	0.00		284,037.65	284,037.65
155. Other Reimbursable Charges	0.00	0.00	87.86	87.86
156. All Other Charges	0.00	0.00	65,507.17	65,507.17
157. Total Equipment Rental Credits	351,692.29	582,970.78	353,749.06	1,288,412.13
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				537,966.54

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	\$351,692.29	\$582,970.78	\$353,749.06	\$1,288,412.13
	(A)	(B)	(C)	(D)
160. Percent of Total	27.30 %	45.25 %	27.46 %	100.00 %
161. Prorated Total Equipment Expense	498,538.69	826,385.73	501,454.25	1,826,378.67
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	146,846.40	243,414.95	147,705.19	537,966.54

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.	28,990.22	44,039.53
165. Primary Maintenance	183,917.36	279,391.94
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	32,613.41	49,543.58
168. Local Maintenance	219,220.47	333,021.48
169. Inventory	1,657.52	0.00
170. Equipment Expense - Direct	155,330.09	235,964.54
171. Equipment Expense - Indirect	130,353.15	198,021.65
172. Equipment Expense - Operating	0.00	0.00
173. Administration	204,484.08	277,026.22
174. State Trunkline Maintenance	190,244.29	
175. Sundry Account Rec.	52.74	
176. Capital Outlay	1,898.66	2,884.29
177. Other	7,881.91	11,973.54
<b>178. Total Payroll</b>	<b>\$1,156,643.90</b>	
179. Less Applicable Payroll	0.00	
<b>180. Total Applicable Labor Cost</b>	<b>\$1,156,643.90</b>	<b>Total Distributive \$1,431,866.77</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.
181. Total Fringe Benefits	\$145,129.11	\$22,758.34	\$492,095.42	\$989,124.78	\$885.21	\$13,153.98	\$1,663,146.84
182. Less: Benefits Recovered	(20,181.91)	(3,164.81)	(68,431.64)	(137,549.41)	(123.10)	(1,829.22)	(231,280.09)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	124,947.20	19,593.53	423,663.78	851,575.37	762.11	11,324.76	1,431,866.75
185. Applicable Labor Cost	1,156,643.90	1,156,643.90	1,156,643.90	1,156,643.90	1,156,643.90	1,156,643.90	
186. Factor	0.108026	0.016940	0.366287	0.736247	0.000659	0.009791	1.237950

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.	570,420.00	13,371.79
189. Primary Maintenance	1,448,977.14	33,966.92
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	485,450.14	11,379.92
192. Local Maintenance	1,487,063.18	34,859.74
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$3,991,910.46</b>	<b>\$93,578.37</b>

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	2,261.25	12,795.88	7,765.05	0.00	70,757.84	\$93,580.02
196. Applicable Operation Cost	3,991,910.46	3,991,910.46	3,991,910.46	3,991,910.46	3,991,910.46	
197. Factor	0.000566	0.003205	0.001945	0.000000	0.017725	\$0.023442

Year Ended - 2011

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

**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>
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	198,814.89	257,890.12	1,325,975.94	238,939.96	1,524,790.83	496,830.08
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,388,937.67	1,506,575.08	94,008.03	15,347.83	1,482,945.70	1,521,922.91
<b>202. Total</b>	<u>\$1,587,752.56</u>	<u>\$1,764,465.20</u>	<u>\$1,419,983.97</u>	<u>\$254,287.79</u>	<u>\$3,007,736.53</u>	<u>\$2,018,752.99</u>

Year Ended - 2011

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

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$187,064.29	\$3,180.00
204. Fringe Benefits	225,449.89	3,832.54
205. Equipment Rental	279,625.46	4,412.19
206. Materials	37,460.80	2,954.03
207. Handling Charges	0.00	0.00
208. Overhead	91,097.43	0.00
209. Other	0.00	0.00
<b>210. Total Charges for Current Yea</b>	<b>\$820,697.87</b>	<b>\$14,378.76</b>
211. Beginning Balance	147,427.97	148.38
212. Sub-Total	968,125.84	14,527.14
213. Less Credits	(860,719.42)	(14,527.14)
<b>214. Ending Balance</b>	<b>\$107,406.42</b>	<b>\$0.00</b>

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)	712,908.13
217. Equipment Road (976, 981)	150,059.61
218. Equipment Shop (977)	8,466.34
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	4,840.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$876,274.08</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	876,274.08	876,274.08
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	876,274.08	876,274.08
227. Less: Depreciation and Depletion 968	0.00	0.00	(305,234.31)	(305,234.31)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$571,039.77</u>	<u>\$571,039.77</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	2,414,316.18	2,414,316.18
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	3,500.00	3,500.00

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			\$3,566,129.56
<b>DEDUCTIONS</b>			
233. Administrative Expense (from Page 5 Expenditures)			468,011.24
234. Total Capital Outlay (from Capital Outlay)			876,274.08
235. Debt Principal Payment (from Page 5 Expenditures)			0.00
236. Interest Expense (from Page 5 Expenditures)			0.00
236 a. Total Deductions			1,344,285.32
236 b. Adjusted MTF Returns			2,221,844.24
237. Preser - Struct Imp (from Page 5 Expenditures)	\$1,524,790.83	\$496,830.08	2,021,620.91
238. Routine Maintenance (from Page 5 Expenditures)	1,482,945.70	1,521,922.91	3,004,868.61
239. Less Federal Aid for Preser - Struct Imp	(799,499.28)	0.00	(799,499.28)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	2,208,237.25	2,018,752.99	4,226,990.24
241. 90% of Adjusted MTF Returns			1,999,659.82

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>667,362.00</u>	<u>542,045.00</u>	<u>564,543.00</u>	<u>1,157,200.00</u>	<u>1,134,814.00</u>
Fiscal Year	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Expenditures (\$)	<u>672,055.00</u>	<u>2,492,333.00</u>	<u>543,826.86</u>	<u>398,372.47</u>	<u>729,390.27</u>
				<b>242. TOTAL</b>	<u>\$8,901,941.60</u>

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

$$\underline{3,566,129.56} \times .10 = \underline{356,612.96}$$



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	\$99,398.14
712-724	Fringe Benefits - Shop Employees	198,021.65
721	Drug Testing	2,466.16
728	Office Supplies - Shop	788.50
731	Janitor Supplies - Shop	22,164.51
733	Welding Supplies	0.00
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	0.00
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	869.55
861	Travel and Mileage - Shop Employees	55,552.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	0.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	48,975.75
931	Buildings Repairs and Maintenance	44,484.41
932	Yard and Storage Repairs and Maintenance	37,497.20
933	Shop Equipment Repairs and Maintenance	725.41
934	Office Equipment Repairs and Maintenance	8,542.67
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	13,991.98
968	Depreciation - Shop Building	70,379.20
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	2,840.54
968	Depreciation - Stockroom Expense	0.00
707	Other:	0.00
	<b>243. TOTAL</b>	<b>\$606,697.67</b>

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	\$179,629.47
709-714	Administrative Leave	24,145.23
724	Fringe Benefits	277,026.05
727	Postage	1,921.89
728	Office Supplies	3,503.88
730	Dues and Subscriptions	6,705.85
801	Contractual Services	9,242.18
803	Legal Services	18,050.98
804	Auditing and Accounting Services	0.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	3,947.91
861	Travel and Mileage	14,873.12
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	3,522.61
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	2,129.81
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	708.55
942	Building Rental	0.00
955-956	Miscellaneous	4,766.16
966-967	Overhead	0.00
968	Depreciation - Buildings	4,360.60
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	0.00
	Other:	4,691.52
	<b>244. TOTAL</b>	<b>\$559,225.81</b>

**Less: Credits to Administrative Expense**

646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(91,097.43)
691	Purchase Discounts	(117.14)
	Other:	0.00
	<b>Total Credits to Administrative Expense</b>	<b>\$(91,214.57)</b>
	<b>245. Net Administrative Expense</b>	<b>\$468,011.24</b>

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>
Fontinalis Road Westerly to Randolph Street	3 miles East of Vanderbilt	85,109.38	Resurfacing
	<b>246. Total</b>	<u>\$85,109.38</u>	

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
<b>ROADS</b>				
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
<b>BRIDGES</b>				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
<b>250. TOTAL CONSTRUCTION/CAPACITY IMP</b>		<b>\$0.00</b>		<b>\$0.00</b>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
251. Reconstruction	3.98 mi. x	\$1,524,753.78	3.33 mi.	\$36,898.85
252. Resurfacing	0.00 mi.	0.00	3.50 mi.	128,004.16
253. Gravel Surfacing	0.00 mi.	0.00	16.39 mi.	294,518.93
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
<b>SAFETY PROJECTS</b>				
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
<b>MISCELLANEOUS</b>				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	2.00 ea.	37,408.14
<b>260. Subtotals</b>		<b>1,524,753.78</b>		<b>496,830.08</b>
<b>BRIDGES</b>				
261. Replacement	1.00 ea.	37.05	0.00 ea.	0.00
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
<b>264. Bridge Subtotals</b>		<b>37.05</b>		<b>0.00</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$1,524,790.83</b>		<b>\$496,830.08</b>

\*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			Miles Outside Municipalities				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Bagley	73.96	35.48	165,775.64	19.67	15.96	169,553.79	5,838	63,575.82
Charlton	86.82	0.00	132,834.60	43.90	0.00	61,503.90	1,330	14,483.70
Chester	66.75	0.00	102,127.50	22.71	0.00	31,816.71	934	10,171.26
Corwith	104.55	0.00	159,961.50	48.88	0.00	68,480.88	1,416	15,420.24
Dover	28.52	0.00	43,635.60	17.06	0.00	23,901.06	525	5,717.25
Elmira	43.66	0.00	66,799.80	14.54	0.00	20,370.54	1,598	17,402.22
Hayes	77.91	0.00	119,202.31	17.27	0.00	24,195.27	1,437	15,648.93
Livingston	48.11	13.85	94,147.85	23.44	2.29	53,213.57	2,445	26,626.05
Otsego Lake	74.99	9.23	128,422.79	20.59	5.01	73,420.56	2,532	27,573.48
<b>266. Totals</b>	<b>605.27</b>	<b>58.56</b>	<b>\$1,012,907.59</b>	<b>228.06</b>	<b>23.26</b>	<b>\$526,456.28</b>	<b>18,055</b>	<b>\$196,618.95</b>
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

<u>Township</u>	<u>Construction/ Capacity Improvement (\$)</u>	<u>Preservation - Struct Improvement (\$)</u>	<u>Total (\$)</u>	<u>Township Contributions* (\$)</u>
Bagley	3,277.60	0.00	3,277.60	43,075.00
Charlton	45,392.57	0.00	45,392.57	9,600.00
Chester	52,055.47	0.00	52,055.47	48,889.00
Corwith	36,850.35	37.05	36,887.40	0.00
Dover	249,684.15	0.00	249,684.15	102,455.00
Elmira	0.00	0.00	0.00	0.00
Hayes	75,948.69	177,169.65	253,118.34	54,153.64
Livingston	33,621.25	0.00	33,621.25	25,500.00
Otsego Lake	0.00	1,347,584.13	1,347,584.13	183,158.00
<b>267. Totals</b>	<b>\$496,830.08</b>	<b>\$1,524,790.83</b>	<b>\$2,021,620.91</b>	<b>\$466,830.64</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, 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:**

**Location**

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