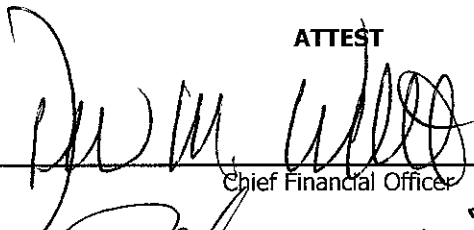


2013  
FISCAL YEAR  
ANNUAL FINANCIAL REPORT  
BOARD OF COUNTY ROAD COMMISSIONERS  
Shiawassee County  
Michigan  
Year Ended 2013

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

April 3, 2014  
\_\_\_\_\_  
Date

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

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

1. Cash	\$1,479,399.81
2. Investments	2,315,920.88
3. Accounts Receivable	
a. Michigan Transportation Fund	823,908.74
b. State Trunkline Maintenance	260,124.54
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	109,904.01
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	17,608.75

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

4. Deferred Expense State Aid	0.00
5. Road Materials	141,449.50
6. Equipment Materials and Parts	204,403.82
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00

**9. Other**

50.00

**10. TOTAL ASSETS****\$5,352,770.05**

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

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

11. Accounts Payable	\$82,984.80
12. Notes Payable ( Short Term	0.00
13. Accrued Liability	75,264.35
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	179,053.84

**Fund Balances**

19. Primary Road Fund	831,134.36
20. Local Road Fund	1,497,030.12
21. County Road Commission Fund	2,687,302.58
<b>22. Total Fund Balances</b>	<b>5,015,467.06</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$5,352,770.05**

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$5,279,997.78
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	153,402.11	
26 a.Less: Accumulated Depreciation	(153,402.11)	0.00
27. Buildings	3,022,605.36	
27 a.Less: Accumulated Depreciation	(1,528,285.85)	1,494,319.51
28. Equipment - Road	6,849,297.82	
28 a.Less: Accumulated Depreciation	(5,942,238.17)	907,059.65
29. Equipment - Shop	157,869.29	
29 a.Less: Accumulated Depreciation	(105,569.38)	52,299.91
30. Equipment - Engineers	75,861.11	
30 a.Less: Accumulated Depreciation	(69,204.86)	6,656.25
31. Yard and Storage Equipment	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Office Equipment and Furniture	126,666.68	
32 a.Less: Accumulated Depreciation	(120,872.31)	5,794.37
33. Infrastructure	73,791,147.49	
33 a.Less: Accumulated Depreciation	(37,658,762.25)	36,132,385.24
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>\$43,878,512.71</b>
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	7,746,127.47
	37 d.Infrastructure	36,132,385.24
	<b>38. Total Equities</b>	<b>\$43,878,512.71</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		224,051.36
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	<b>44. Total Liabilities</b>	<b>\$224,051.36</b>
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<b>\$1,330,527.29</b>

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

## 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	22,187.50	22,187.50
<b>Federal Sources</b>				
50. Surface Tran. Program (STP)	0.00	0.00	0.00	0.00
51. C Funds - Federal	793,719.31	0.00	0.00	793,719.31
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	160,521.59	0.00	0.00	160,521.59
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	0.00	18,703.04	18,703.04
56. Total Federal Sources	954,240.90	0.00	18,703.04	972,943.94
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
57. Engineering	6,719.43	3,280.57		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	123,273.99	57,466.98		180,740.97
60. Allocation	3,358,686.89	1,639,784.92		4,998,471.81
61. Total MTF	3,488,680.31	1,700,532.47		5,189,212.78
<b>Other</b>				
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
<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)	0.00	0.00		0.00
68. Forest Road (E)	0.00	0.00		0.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	0.00	0.00		0.00
<b>72. Total State Sources</b>	<b>\$3,488,680.31</b>	<b>\$1,700,532.47</b>	<b>\$0.00</b>	<b>\$5,189,212.78</b>

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

## 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.	779,317.62	1,138,629.49	0.00	1,917,947.11
75. Other	0.00	2,786.75	4,888.89	7,675.64
76. Total Contributions	779,317.62	1,141,416.24	4,888.89	1,925,622.75
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		1,276,534.37	1,276,534.37
78. Trunkline Non-maintenance	0.00		0.00	0.00
79. Salvage Sales	0.00	0.00	8,009.20	8,009.20
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	1,284,543.57	1,284,543.57
<b>Interest and Rents</b>				
82. Interest Earned	505.31	1,009.03	2,159.84	3,674.18
83. Property Rentals	0.00	0.00	13,190.00	13,190.00
84. Total Interest/Rents	505.31	1,009.03	15,349.84	16,864.18
<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	64,588.00	64,588.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	0.00	0.00
91. Total Other	0.00	0.00	64,588.00	64,588.00
<b>Other Financing Sources</b>				
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
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$5,222,744.45</b>	<b>\$2,842,957.43</b>	<b>\$1,410,260.84</b>	<b>\$9,475,962.72</b>

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

## 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	727,092.23	681,560.35		1,408,652.58
105. Structures	451,067.81	32,912.42		483,980.23
106. Safety Projects	132,485.06	0.00		132,485.06
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.	1,310,645.10	714,472.77		2,025,117.87
<b>Maintenance</b>				
111. Roads	2,267,963.53	1,746,587.45		4,014,550.98
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	383,287.27	268,186.62		651,473.89
115. Traffic Control	170,693.70	130,939.91		301,633.61
116. Total Maintenance	2,821,944.50	2,145,713.98		4,967,658.48
117. Total Construction, Preservation And Maintenance.	4,132,589.60	2,860,186.75		6,992,776.35
<b>Other</b>				
118. Trunkline Maintenance	0.00		1,175,196.37	1,175,196.37
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	338,528.53	234,297.35		572,825.88
121. Equipment - Net	48,189.76	61,199.60	35,645.47	145,034.83
122. Capital Outlay - Net	0.00	0.00	294,696.53	294,696.53
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	13,506.64	0.00	13,506.64
127. Total Other	386,718.29	309,003.59	1,505,538.37	2,201,260.25
<b>128. Total Expenditures</b>	<b>\$4,519,307.89</b>	<b>\$3,169,190.34</b>	<b>\$1,505,538.37</b>	<b>\$9,194,036.60</b>

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

## 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	\$5,222,744.45	\$2,842,957.43	\$1,410,260.84	\$9,475,962.72
130. Total Expenditures	4,519,307.89	3,169,190.34	1,505,538.37	9,194,036.60
131. Excess of Revenues Over (Under) Expenditures	703,436.56	(326,232.91)	(95,277.53)	281,926.12
132. Optional Transfers				
132 a. Primary to Local (50%)	(523,302.57)	523,302.57		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	(523,302.57)	523,302.57		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	180,133.99	197,069.66	(95,277.53)	281,926.12
136. Beginning Fund	651,000.37	1,299,960.46	2,782,580.11	4,733,540.94
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	651,000.37	1,299,960.46	2,782,580.11	4,733,540.94
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$831,134.36	\$1,497,030.12	\$2,687,302.58	\$5,015,467.06



Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

**EQUIPMENT EXPENSE**

Direct Equipment Expense

141. Labor and Fringe Benefits	\$408,237.78	
142. Depreciation	<u>253,104.32</u>	
143. Other	<u>348,240.68</u>	
<b>144. Total Direct</b>		<u>1,009,582.78</u>

145. Indirect Equipment Expense

525,752.78

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>339,327.66</u>	
<b>148. Total Operating</b>		<u>\$339,327.66</u>

**149. TOTAL EQUIPMENT EXPENSE**

\$1,874,663.22

**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>31,776.85</u>	<u>72,081.15</u>		<u>103,858.00</u>
152. Maintenance	<u>542,915.24</u>	<u>657,761.25</u>		<u>1,200,676.49</u>
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		<u>377,871.93</u>	<u>377,871.93</u>
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	<u>47,221.97</u>	<u>47,221.97</u>
157. Total Equipment Rental Credits	<u>574,692.09</u>	<u>729,842.40</u>	<u>425,093.90</u>	<u>1,729,628.39</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>145,034.83</u>

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$574,692.09</u>	<u>\$729,842.40</u>	<u>\$425,093.90</u>	<u>\$1,729,628.39</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	33.23 %	42.20 %	24.58 %	100.00 %
161. Prorated Total Equipment Expense	<u>622,881.85</u>	<u>791,042.00</u>	<u>460,739.37</u>	<u>1,874,663.22</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>48,189.76</u>	<u>61,199.60</u>	<u>35,645.47</u>	<u>145,034.83</u>

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct Imp.	39,262.47	48,344.41
165. Primary Maintenance	479,053.31	589,864.82
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	23,919.73	29,452.69
168. Local Maintenance	281,768.44	346,945.29
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	182,958.50	225,279.28
171. Equipment Expense - Indirect	95,906.44	118,090.90
172. Equipment Expense - Operating	0.00	0.00
173. Administration	277,261.43	294,407.79
174. State Trunkline Maintenance	256,897.89	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	51,465.40	63,370.04
<b>178. Total Payroll</b>	<b>\$1,688,493.61</b>	
179. Less Applicable Payroll	(256,897.89)	
<b>180. Total Applicable Labor Cost</b>	<b>\$1,431,595.72</b>	<b>Total Distributive \$1,715,755.22</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	\$230,917.19	\$52,108.00	\$861,701.77	\$921,077.26	\$15,208.64	\$698.88	\$2,081,711.74
182. Less: Benefits Recovered	(35,290.20)	(2,288.24)	(145,269.70)	(137,164.30)	(2,317.34)	0.00	(322,329.78)
183. Less: Refunds	0.00	(43,626.74)	0.00	0.00	0.00	0.00	(43,626.74)
184. Benefits to be Distributed	195,626.99	6,193.02	716,432.07	783,912.96	12,891.30	698.88	1,715,755.22
185. Applicable Labor Cost	1,154,334.29	1,431,595.72	1,431,595.72	1,431,595.72	1,431,595.72	1,431,595.72	
186. Factor	0.169472	0.004326	0.500443	0.547580	0.009005	0.000488	1.231314

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

**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.	835,694.03	23,883.26
189. Primary Maintenance	2,743,537.10	78,407.40
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	662,623.27	18,937.08
192. Local Maintenance	2,086,095.56	59,618.42
193. Other	470,532.91	13,447.33
<b>194. TOTAL</b>	<b>\$6,798,482.87</b>	<b>\$194,293.49</b>

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	0.00	(16,664.04)	13,250.00	0.00	197,707.53	\$194,293.49
196. Applicable Operation Cost	6,798,482.87	6,798,482.87	6,798,482.87	6,798,482.87	6,798,482.87	
197. Factor	0.000000	(0.002451)	0.001949	0.000000	0.029081	\$0.028579

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

**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.	201,892.13	398,971.27	1,108,752.97	315,501.50	1,310,645.10	714,472.77
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,875,660.58	1,394,718.98	946,283.92	750,995.00	2,821,944.50	2,145,713.98
<b>202. Total</b>	<b>\$2,077,552.71</b>	<b>\$1,793,690.25</b>	<b>\$2,055,036.89</b>	<b>\$1,066,496.50</b>	<b>\$4,132,589.60</b>	<b>\$2,860,186.75</b>

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$54,259.78	\$0.00
204. Fringe Benefits	68,079.75	0.00
205. Equipment Rental	102,675.24	0.00
206. Materials	3,534.99	0.00
207. Handling Charges	0.00	0.00
208. Overhead	29,142.33	0.00
209. Other	2,432.45	0.00
<b>210. Total Charges for Current Yea</b>	<b>\$260,124.54</b>	<b>\$0.00</b>
211. Beginning Balance	0.00	0.00
212. Sub-Total	260,124.54	0.00
213. Less Credits	0.00	0.00
<b>214. Ending Balance</b>	<b>\$260,124.54</b>	<b>\$0.00</b>

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

**SCHEDULE OF CAPITAL OUTLAY**

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	28,683.00
217. Equipment Road (976, 981)	627,947.60
218. Equipment Shop (977)	2,137.08
219. Equipment Engineers (978)	5,190.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$663,957.68</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	663,957.68	663,957.68
225. Less: Equipment Retirements 689	0.00	0.00	(412.00)	(412.00)
226. Sub-total	0.00	0.00	663,545.68	663,545.68
227. Less: Depreciation and Depletion 968	0.00	0.00	(368,849.15)	(368,849.15)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$294,696.53</u>	<u>\$294,696.53</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	2,767,241.70	2,767,241.70
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	64,588.00	64,588.00

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

**MAINTENANCE EXPENDITURES - 90% OF MTF RETURNS**

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

	<b>Primary Road Fund</b>	<b>Local Road Fund</b>	<b>Total</b>
232. Michigan Transportation Fund (MTF) Returns			<u>\$5,189,212.78</u>
<b>DEDUCTIONS</b>			
233. Administrative Expense (from Page 5 Expenditures)			<u>572,825.88</u>
234. Total Capital Outlay (from Capital Outlay)			<u>663,957.68</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>1,236,783.56</u>
236 b. Adjusted MTF Returns			<u>3,952,429.22</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$1,310,645.10</u>	<u>\$714,472.77</u>	<u>2,025,117.87</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>2,821,944.50</u>	<u>2,145,713.98</u>	<u>4,967,658.48</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(954,240.90)</u>	<u>0.00</u>	<u>(954,240.90)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>3,178,348.70</u>	<u>2,860,186.75</u>	<u>6,038,535.45</u>
241. 90% of Adjusted MTF Returns			<u>3,557,186.30</u>

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

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

Fiscal Year	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Expenditures (\$)	<u>118,066.00</u>	<u>147,655.82</u>	<u>104,617.45</u>	<u>141,577.92</u>	<u>141,089.23</u>
Fiscal Year	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Expenditures (\$)	<u>38,245.82</u>	<u>127,982.94</u>	<u>47,684.82</u>	<u>38,964.72</u>	<u>27,491.79</u>
				<b>242. TOTAL</b>	<u>\$933,376.51</u>

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

$$\underline{5,189,212.78} \times .10 = \underline{518,921.28}$$



Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

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

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$94,163.09
712-724	Fringe Benefits - Shop Employees	118,090.90
721	Drug Testing	2,528.06
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	6,184.20
733	Welding Supplies	5,348.07
734	Safety Supplies - Shop	4,595.56
736	Tire Shop Supplies	1,033.84
737	Shop Supplies	46,952.98
791	Equipment Material/Parts Inventory Adjustment	3,445.35
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	12,937.01
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	0.00
861	Travel and Mileage - Shop Employees	14,078.34
862	Freight Costs	7,584.43
875	Insurance - Shop Buildings	11,138.94
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	52,420.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	50,715.15
931	Buildings Repairs and Maintenance	80.00
932	Yard and Storage Repairs and Maintenance	16,940.20
933	Shop Equipment Repairs and Maintenance	0.00
934	Office Equipment Repairs and Maintenance	0.00
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	55,213.04
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	10,182.69
968	Depreciation - Stockroom Expense	0.00
707	Other:	12,120.93
	<b>243. TOTAL</b>	<b>\$525,752.78</b>

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

**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	\$191,948.04
709-714	Administrative Leave	72,138.39
724	Fringe Benefits	294,407.79
727	Postage	1,701.82
728	Office Supplies	3,033.33
730	Dues and Subscriptions	10,913.00
801	Contractual Services	19,026.50
803	Legal Services	0.00
804	Auditing and Accounting Services	17,481.20
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	7,899.38
861	Travel and Mileage	9,911.29
862	Freight	0.00
873	Public Relations	2,407.90
874	Advertising	3,586.47
875	Insurance - Building and Contents	2,308.06
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	100.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	18,072.00
882	Insurance - General Liability	0.00
920-923	Utilities	6,308.15
931	Building Repair/Maintenance	3,087.78
934	Office Equipment Repair/Maintenance	9,684.17
942	Building Rental	0.00
955-956	Miscellaneous	62.06
966-967	Overhead	0.00
968	Depreciation - Buildings	9,938.35
968	Depreciation - Engineering Equipment	1,006.75
968	Depreciation - Office Equipment and Furniture	2,468.95
	Other:	7,924.50
	<b>244. TOTAL</b>	<b>\$695,415.88</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	(1,084.54)
629	Overhead - State Trunkline Maintenance	(115,457.33)
691	Purchase Discounts	(6,048.13)
	Other:	0.00
	<b>Total Credits to Administrative Expense</b>	<b>\$(122,590.00)</b>
	<b>245. Net Administrative Expense</b>	<b>\$572,825.88</b>

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

**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>
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246. Total

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

**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	0.00	mi. x	\$0.00	0.00	mi.	\$0.00
252. Resurfacing	13.44	mi.	727,092.23	1.02	mi.	110,183.77
253. Gravel Surfacing	0.00	mi.	0.00	37.49	mi.	571,376.58
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	2.00	ea.	132,485.06	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	0.00	ea.	0.00
260. Subtotals			859,577.29			681,560.35
<b>BRIDGES</b>						
261. Replacement	0.00	ea.	0.00	0.00	ea.	702.11
262. Recondition or Repair	1.00	ea.	434,311.40	0.00	ea.	0.00
263. Replace with Culvert	1.00	ea.	16,756.41	2.00	ea.	32,210.31
<b>264. Bridge Subtotals</b>			<b>451,067.81</b>			<b>32,912.42</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>			<b>\$1,310,645.10</b>			<b>\$714,472.77</b>

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

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

**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 (\$)
Antrim	50.04	0.00	79,113.24	23.22	0.00	33,529.68	2,161	24,289.64
Bennington	42.95	0.00	67,903.95	20.55	0.00	29,674.20	3,168	35,608.32
Burns	43.80	0.00	69,247.80	22.98	0.00	33,183.12	3,457	38,856.68
Caledonia	52.82	14.82	106,049.64	21.36	4.21	69,260.09	4,475	50,299.00
Fairfield	33.67	0.00	53,232.27	17.45	0.00	25,197.80	755	8,486.20
Hazelton	47.44	0.00	75,002.64	30.97	0.00	44,720.68	2,071	23,278.04
Middlebury	42.28	0.00	66,844.68	7.09	0.00	10,237.96	1,510	16,972.40
New Haven	57.45	0.00	90,828.45	24.45	0.00	35,305.80	1,329	14,937.96
Owosso	53.98	14.27	107,047.05	21.33	3.98	67,118.02	4,821	54,188.04
Perry	44.31	0.00	70,054.11	19.08	0.00	27,551.52	4,327	48,635.48
Rush	59.87	0.00	94,654.47	21.00	0.00	30,324.00	1,291	14,510.84
Sciota	29.64	0.00	46,860.84	18.29	0.00	26,410.76	1,833	20,602.92
Shiawassee	42.47	0.00	67,145.07	32.74	0.00	47,276.56	2,840	31,921.60
Venice	41.48	0.00	65,579.88	26.72	0.00	38,583.68	2,578	28,976.72
Vernon	62.51	8.67	112,015.38	28.41	5.31	89,477.79	4,614	51,861.36
Woodhull	39.83	0.00	62,971.23	20.41	0.00	29,472.04	3,810	42,824.40
<b>266. Totals</b>	<b>744.54</b>	<b>37.76</b>	<b>\$1,234,550.70</b>	<b>356.05</b>	<b>13.50</b>	<b>\$637,323.70</b>	<b>45,040</b>	<b>\$506,249.60</b>

Local Road Rate Per Mile	1581	Primary Road Rate Per Mile	1444
Local Urban Road Rate Per Mile	1521	Primary Urban Road Rate Per Mile	9125
Population Rate Per Capita	11.24		

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

**SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS**  
**Expenditures**

<b>Township</b>	<b>Construction/ Capacity Improvement (\$)</b>	<b>Preservation - Struct Improvement (\$)</b>	<b>Total (\$)</b>	<b>Township Contributions* (\$)</b>
Antrim	0.00	83,411.86	83,411.86	108,329.03
Bennington	0.00	24,128.24	24,128.24	69,853.44
Burns	0.00	162,361.37	162,361.37	167,301.68
Caledonia	0.00	0.00	0.00	74,113.33
Fairfield	0.00	22,310.62	22,310.62	88,344.45
Hazelton	0.00	133,072.63	133,072.63	159,366.37
Middlebury	0.00	12,775.30	12,775.30	88,090.10
New Haven	0.00	1,114,456.81	1,114,456.81	148,396.19
Owosso	0.00	147,497.93	147,497.93	227,263.29
Perry	0.00	27,536.24	27,536.24	136,183.91
Rush	0.00	60,912.25	60,912.25	99,076.64
Sciota	0.00	23,056.69	23,056.69	138,624.10
Shiawassee	0.00	29,485.65	29,485.65	62,136.71
Venice	0.00	16,507.78	16,507.78	181,146.72
Vernon	0.00	96,028.08	96,028.08	126,700.11
Woodhull	0.00	71,576.43	71,576.43	43,021.04
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$2,025,117.88</b>	<b>\$2,025,117.88</b>	<b>\$1,917,947.11</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 - 2013

Start: 01/01/2013 End: 12/31/2013

**ASSET MANAGEMENT**  
**Projects Completed During the County Fiscal Year**

**Work Type:** Resurf, Mill & Pulver

**Location**

MDOT Job #	Agency Job ID	Number of Lanes Treated	PR Version	PR Number	Begin Mile Point	End Mile Point	Date Open to Traffic	Pavement Type
		2	12	1,882,802	0.000	0.265	09/03/2013	Asphalt
		2	12	559,708	1.188	1.315	09/11/2013	Asphalt

**Work Type:** Multiple Course Chip Seal

**Location**

MDOT Job #	Agency Job ID	Number of Lanes Treated	PR Version	PR Number	Begin Mile Point	End Mile Point	Date Open to Traffic	Pavement Type
		2	12	551,509	4.006	5.008	06/25/2013	Asphalt
		2	12	555,002	0.000	0.487	06/25/2013	Asphalt
		2	12	1,855,002	6.441	9.606	07/10/2013	Asphalt
		2	12	554,210	1.168	3.175	07/17/2013	Asphalt
		2	12	554,210	3.175	3.304	07/17/2013	Asphalt

**Work Type:** Hot In-Place Bituminous Recycling

**Location**

MDOT Job #	Agency Job ID	Number of Lanes Treated	PR Version	PR Number	Begin Mile Point	End Mile Point	Date Open to Traffic	Pavement Type
		2	12	552,701	16.076	17.074	08/01/2013	Asphalt

**Work Type:** Single Course Chip Seal

**Location**

MDOT Job #	Agency Job ID	Number of Lanes Treated	PR Version	PR Number	Begin Mile Point	End Mile Point	Date Open to Traffic	Pavement Type
		2	12	550,804	5.847	8.193	06/04/2013	Asphalt
		2	12	210,901	0.258	3.570	06/17/2013	Asphalt
		2	12	551,501	0.000	1.177	06/25/2013	Asphalt
		2	12	551,501	1.177	2.172	06/25/2013	Asphalt
		2	12	558,303	3.952	5.338	07/23/2013	Asphalt
		2	12	213,310	5.020	7.258	07/30/2013	Asphalt
		2	12	558,602	2.579	3.175	07/30/2013	Asphalt
		2	12	1,855,002	2.952	6.441	08/01/2013	Asphalt
		2	12	1,915,704	0.000	1.097	08/01/2013	Asphalt
		2	12	550,804	0.084	1.868	08/01/2013	Asphalt
		2	12	551,101	0.000	1.772	08/06/2013	Asphalt
		2	12	3,780,141	0.000	0.079	08/06/2013	Asphalt

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

2	12	551,106	0.000	0.695	08/06/2013	Asphalt
2	12	551,209	3.461	4.162	08/06/2013	Asphalt
2	12	550,801	2.706	4.961	08/07/2013	Asphalt
2	12	551,103	1.466	1.772	08/07/2013	Asphalt
2	12	552,503	4.787	5.162	08/20/2013	Asphalt
2	12	552,701	3.088	6.801	08/20/2013	Asphalt
2	12	552,701	6.801	7.831	08/20/2013	Asphalt
2	12	557,010	2.096	2.980	08/20/2013	Asphalt
2	12	3,780,637	0.997	3.998	08/21/2013	Asphalt
2	12	553,804	5.154	8.154	08/22/2013	Asphalt
2	12	556,307	11.482	14.565	08/22/2013	Asphalt
2	12	557,301	1.315	5.146	08/22/2013	Asphalt
2	12	555,105	6.258	7.262	08/27/2013	Asphalt
2	12	3,780,055	0.000	1.452	09/03/2013	Asphalt
2	12	3,780,055	1.452	1.532	09/03/2013	Asphalt
2	12	551,404	4.047	5.043	09/03/2013	Asphalt
2	12	555,309	0.982	2.468	09/03/2013	Asphalt
2	12	3,190,066	0.070	0.177	09/11/2013	Asphalt
2	12	555,004	0.000	0.144	09/11/2013	Asphalt
2	12	210,901	3.570	4.563	10/03/2013	Asphalt
2	12	3,780,626	0.000	0.204	10/03/2013	Asphalt
2	12	3,780,626	0.204	0.247	10/03/2013	Asphalt
2	12	551,106	0.695	2.152	10/03/2013	Asphalt
2	12	3,780,026	0.000	0.148	10/03/2013	Asphalt
2	12	3,780,026	0.148	0.346	10/03/2013	Asphalt
2	12	3,780,027	0.000	0.161	10/03/2013	Asphalt
2	12	3,780,027	0.161	0.348	10/03/2013	Asphalt
2	12	550,801	14.667	15.595	10/03/2013	Asphalt
2	12	552,503	8.150	9.979	10/03/2013	Asphalt
2	12	557,103	0.000	0.786	10/07/2013	Asphalt
2	12	555,005	0.000	0.144	09/11/2013	Asphalt
2	12	555,006	0.000	0.144	09/11/2013	Asphalt

Work Type: Bituminous Crack Treatment

Location

MDOT Job #	Agency Job ID	Number of Lanes Treated	PR Version	PR Number	Begin Mile Point	End Mile Point	Date Open to Traffic	Pavement Type
		2	12	558,602	2.166	2.579	07/30/2013	Asphalt
		2	12	551,209	2.962	3.416	08/06/2013	Asphalt



Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

Sub Ledger Report

Line 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	SUNDRY ACCOUNTS	17,608.75

Line 9 Other (Identify)

Account	Description	Amount (\$)
004	IMPREST CASH	50.00

Line 18 Other (Identify)

Account	Description	Amount (\$)
-	PREPAID INSURANCE	0.00
125	DEFERRED EXPENSE	801.84
328.1	TRUNKLINE EQUIP ADVANCE	92,653.00
328.2	TRUNKLINE MNTNCE ADVANCE	85,599.00

Line 49 Specify - County

Account	Description	Amount (\$)
451	Permits	22,187.50

Line 55 FS-Other - County

Account	Description	Amount (\$)
535	MEDICARE PART D SUBSIDY	18,703.04

Line 55 FS-Other - Primary

Account	Description	Amount (\$)
A459	STATE RD RECONSTRUCTION	0.00
A459.135	INTERSECTION SAFETY	0.00

Line 75 CFL-Other - County

Account	Description	Amount (\$)
675	OTHER CONTRIBUTIONS	4,888.89

Line 75 CFL-Other - Local

Account	Description	Amount (\$)
675	OTHER CONTRIBUTIONS	2,786.75

Line 75 CFL-Other - Primary

Account	Description	Amount (\$)
675	OTHER CONTRIBUTIONS	0.00

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

## Line 80 SC-Other - County

Account	Description	Amount (\$)
673.1	SALE OF LAND	0.00

## Line 109 Other - Local

Account	Description	Amount (\$)
489.1037	WINEGAR RD TREE REMOVAL	0.00

## Line 126 Other - Local

Account	Description	Amount (\$)
521	SAGINAW COUNTY COST SHARE	13,506.64

## Line 143 Other - Primary

Account	Description	Amount (\$)
669	EQUIPMENT	19,444.96
A510	MATERIALS/PAYABLES/EQUIPMENT	326,805.77
A510	INSURANCE REIMBURSEMENT	0.00
A510	INDIRECT & ADMINISTRATIVE VEHICLES	1,989.95

## Line 156 All Other Charges - County

Account	Description	Amount (\$)
A510	EQUIPMENT	19,444.96
A511	INDIRECT OPERATING EXPENSE	15,236.21
A514	DISTRIBUTIVE/NON LABOR	10,623.10
A515	ADMINISTRATIVE	1,917.70

## Line 177 Other - Distributive Calculation

Account	Description	Amount (\$)
A460	PHBM	21,846.71
A490	LHBM	5,018.65
A514	Distributive	36,504.68

## Line 177 Other - Total Labor Charge

Account	Description	Amount (\$)
A460	PHBM	17,742.61
A490	LHBM	4,075.85
A514	Distributive	29,646.94

## Line 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
712.2	JURY DUTY	121.95
956	SAFETY AWARDS	536.23
958	SUBSTANCE ABUSE	40.70

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

**Line 193 Other - Cost of Operations**

Account	Description	Amount (\$)
A460	PHBM	438,534.96
A490	LHBM	31,997.95

**Line 193 Other - Distributed Total**

Account	Description	Amount (\$)
A460	PHBM	12,532.86
A490	LHBM	914.47

**Line 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
704.01	MEETINGS	37,183.22
705	ENGINEERING	9,331.45
707.05	SIGN SHOP	30,187.74
707.06	WEIGHMASTER	15,231.74
721	MISCELLANEOUS	106.05
809	TECHNICAL DUTIES/EXPENSES	297.62
810	LIABILITY CLAIMS PAID	332.59
864	COUNTY SALT STORAGE SHED	35,556.15
A514-957	GRAVEL PITS	69,480.97

**Line 209 Other - Trunkline Maintenance**

Account	Description	Amount (\$)
328.2	MAINTENANCE ADVANCE	1,845.00
A517	PAYABLES	587.45

**Line 213 Less Credits - Trunkline Maintenance**

Account	Description	Amount (\$)
078.1	2012 TRUNKLINE MAINTENANCE	0.00

**Line 242 Expenditure10**

Account	Description	Amount (\$)
A459.141	STATE RD	23,739.00
A497.009	BIKE PATH	3,752.79

**Line 243 707 Other**

Account	Description	Amount (\$)
854	FIRE PROTECTION	2,059.38
935	SMALL TOOLS-SHOP	1,978.22
941	Shop Pickup/Wrecker Rental Credit	(2,789.45)
969	RADIO MAINTENANCE	10,872.78

**Line 244 244 Other**

Account	Description	Amount (\$)
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Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

852/853	REGULAR & SPECIAL MEETINGS	7,125.00
A515	ADMINISTRATIVE VEHICLE	3,382.86
A515	ADMINISTRATIVE VEHICLE RENTAL CREDIT	(2,583.36)

**Line 257 Other Primary System \*Unit**

Account	Description	Amount (\$)
A459.149	JUDDVILLE RD GUARDRAIL	1.00
A459.150	NEW LOTHROP RD GUARDRAIL	1.00

**Line 257 Other Primary System Expenditure**

Account	Description	Amount (\$)
A459.149	JUDDVILLE RD GUARDRAIL	65,862.52
A459.150	NEW LOTHROP RD GUARDRAIL	66,622.54

**Line 259 Other Local System \*Unit**

Account	Description	Amount (\$)
489.1037	WINEGAR RD TREE REMOVAL	0.00

**Line 259 Other Local System Expenditure**

Account	Description	Amount (\$)
489.1037	WINEGAR RD TREE REMOVAL	0.00