

2015
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Shiawassee County
Michigan
Year Ended 2015

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

4/14/16

Date

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$3,876,395.44
2. Investments	253,982.16
3. Accounts Receivable :	
a. Michigan Transportation Fund	854,140.30
b. State Trunkline Maintenance	83,098.03
c. State Transportation Department - Other	640,260.01
d. Due on County Road Agreement	35,194.06
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	8,310.72

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	316,586.87
6. Equipment Materials and Parts	176,046.16
7. Prepaid Insurance	32,454.74
8. Deferred Expense - Federal Aid	0.00

9. Other

(804.30)

10. TOTAL ASSETS

\$6,275,664.19

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$45,146.56
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	58,739.75
14. Advances	456,547.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	426,214.25
18. Other	(30.84)

Fund Balances

19. Primary Road Fund	936,889.88
20. Local Road Fund	1,994,624.40
21. County Road Commission Fund	2,357,533.19
22. Total Fund Balances	5,289,047.47

23. TOTAL LIABILITIES AND FUND BALANCES

\$6,275,664.19

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$4,908,198.87
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	(1,728,056.09)	1,294,549.27
28. Equipment - Road	7,835,720.66	
28 a.Less: Accumulated Depreciation	(5,743,151.67)	2,092,568.99
29. Equipment - Shop	157,273.28	
29 a.Less: Accumulated Depreciation	(115,742.88)	41,530.40
30. Equipment - Engineers	59,096.97	
30 a.Less: Accumulated Depreciation	(48,453.05)	10,643.92
31. Yard and Storage Equipment	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Office Equipment and Furniture	103,704.92	
32 a.Less: Accumulated Depreciation	(89,088.12)	14,616.80
33. Infrastructure	74,733,326.64	
33 a.Less: Accumulated Depreciation	(38,303,093.16)	36,430,233.48
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$44,792,341.73
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	8,362,108.25
	37 d.Infrastructure	36,430,233.48
	38. Total Equities	\$44,792,341.73
<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		201,320.36
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$201,320.36
<u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
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
Licenses and Permits				
49. Specify	7,007.04	17,141.75	20,596.06	44,744.85
Federal Sources				
50. Surface Tran. Program (STP)	315,995.67	0.00	0.00	315,995.67
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	0.00	0.00	0.00	0.00
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	315,995.67	0.00	0.00	315,995.67
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,698.08	3,301.92		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	79,202.65	50,520.25		129,722.90
60. Allocation	3,561,049.30	1,755,476.36		5,316,525.66
61. Total MTF	3,646,950.03	1,809,298.53		5,456,248.56
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	665,260.51	0.00	0.00	665,260.51
64. Total Other	665,260.51	0.00	0.00	665,260.51
Economic Development Fund				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	227,960.08	0.00		227,960.08
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	227,960.08	0.00		227,960.08
72. Total State Sources	\$4,540,170.62	\$1,809,298.53	\$0.00	\$6,349,469.15

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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.	1,291,752.74	860,677.04	0.00	2,152,429.78
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	1,291,752.74	860,677.04	0.00	2,152,429.78
Charges for Service				
77. Trunkline Maintenance	0.00		942,049.74	942,049.74
78. Trunkline Non-maintenance	0.00		0.00	0.00
79. Salvage Sales	0.00	0.00	4,827.06	4,827.06
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	946,876.80	946,876.80
Interest and Rents				
82. Interest Earned	715.60	1,750.61	2,103.37	4,569.58
83. Property Rentals	0.00	0.00	13,508.00	13,508.00
84. Total Interest/Rents	715.60	1,750.61	15,611.37	18,075.58
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	39,609.00	39,609.00
89. Contributions from Private Sources	0.00	0.00	21,990.49	21,990.49
90. Other	0.00	0.00	0.00	0.00
91. Total Other	0.00	0.00	61,599.49	61,599.49
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	\$6,155,641.67	\$2,688,867.93	\$1,044,683.72	\$9,889,193.32

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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	1,269,924.89	560,439.32		1,830,364.21
105. Structures	0.00	13,113.38		13,113.38
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.	1,269,924.89	573,552.70		1,843,477.59
Maintenance				
111. Roads	2,323,081.80	1,969,678.13		4,292,759.93
112. Structures	590.88	295.44		886.32
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	396,506.01	425,119.54		821,625.55
115. Traffic Control	176,945.74	176,008.91		352,954.65
116. Total Maintenance	2,897,124.43	2,571,102.02		5,468,226.45
117. Total Construction, Preservation And Maintenance.	4,167,049.32	3,144,654.72		7,311,704.04
Other				
118. Trunkline Maintenance	0.00		942,049.74	942,049.74
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	454,675.10	343,119.57		797,794.67
121. Equipment - Net	179,397.77	320,824.85	137,582.57	637,805.19
122. Capital Outlay - Net	0.00	0.00	(91,732.05)	(91,732.05)
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	634,072.87	663,944.42	987,900.26	2,285,917.55
128. Total Expenditures	\$4,801,122.19	\$3,808,599.14	\$987,900.26	\$9,597,621.59

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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	\$6,155,641.67	\$2,688,867.93	\$1,044,683.72	\$9,889,193.32
130. Total Expenditures	4,801,122.19	3,808,599.14	987,900.26	9,597,621.59
131. Excess of Revenues Over (Under) Expenditures	1,354,519.48	(1,119,731.21)	56,783.46	291,571.73
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,200,000.00)	1,200,000.00		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	(1,200,000.00)	1,200,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	154,519.48	80,268.79	56,783.46	291,571.73
136. Beginning Fund	782,370.40	1,914,355.61	2,300,749.73	4,997,475.74
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	782,370.40	1,914,355.61	2,300,749.73	4,997,475.74
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$936,889.88	\$1,994,624.40	\$2,357,533.19	\$5,289,047.47

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$430,592.32
142. Depreciation	609,219.25
143. Other	427,652.67
144. Total Direct	1,467,464.24

145. Indirect Equipment Expense

614,176.31

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	204,063.10
148. Total Operating	\$204,063.10

149. TOTAL EQUIPMENT EXPENSE

\$2,285,703.65

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	41,021.02	82,951.35		123,972.37
152. Maintenance	422,489.33	745,964.42		1,168,453.75
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		289,732.22	289,732.22
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	65,740.12	65,740.12
157. Total Equipment Rental Credits	463,510.35	828,915.77	355,472.34	1,647,898.46
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				637,805.19

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$463,510.35	\$828,915.77	\$355,472.34	\$1,647,898.46
	(A)	(B)	(C)	(D)
160. Percent of Total	28.13 %	50.30 %	21.57 %	100.00 %
161. Prorated Total Equipment Expense	642,908.12	1,149,740.62	493,054.91	2,285,703.65
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	179,397.77	320,824.85	137,582.57	637,805.19

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct Imp.	24,279.34	44,295.23
165. Primary Maintenance	370,652.40	676,218.24
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	30,073.97	54,866.95
168. Local Maintenance	288,701.06	526,706.21
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	152,454.44	278,137.88
171. Equipment Expense - Indirect	96,768.94	176,545.25
172. Equipment Expense - Operating	0.00	0.00
173. Administration	278,902.59	508,829.86
174. State Trunkline Maintenance	202,036.92	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	111,207.31	202,886.62
178. Total Payroll	\$1,555,076.97	
179. Less Applicable Payroll	(202,036.92)	
180. Total Applicable Labor Cost	\$1,353,040.05	Total Distributive \$2,468,486.24

	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	\$229,187.40	\$66,732.00	\$1,672,395.86	\$676,086.58	\$11,586.50	\$41,653.68	\$2,697,642.02
182. Less: Benefits Recovered	(30,524.51)	(8,417.86)	(143,062.80)	(75,105.02)	(1,353.37)	(1,295.30)	(259,758.86)
183. Less: Refunds	0.00	(17,184.00)	(389.24)	(3,338.02)	0.00	0.00	(20,911.26)
184. Benefits to be Distributed	198,662.89	41,130.14	1,528,943.82	597,643.54	10,233.13	40,358.38	2,416,971.90
185. Applicable Labor Cost	1,074,137.46	1,353,040.05	1,353,040.05	1,353,040.05	1,353,040.05	1,353,040.05	
186. Factor	0.184951	0.030398	1.130006	0.441704	0.007563	0.029828	1.824450

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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.	1,218,107.25	90,552.86
189. Primary Maintenance	2,660,602.67	197,786.51
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	565,596.40	0.00
192. Local Maintenance	2,361,463.64	175,548.82
193. Other	0.00	0.00
194. TOTAL	\$6,805,769.96	\$463,888.19

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	0.00	11,687.99	(27,892.00)	0.00	522,138.09	\$505,934.08
196. Applicable Operation Cost	6,805,769.96	6,805,769.96	6,805,769.96	6,805,769.96	6,805,769.96	
197. Factor	0.000000	0.001717	(0.004098)	0.000000	0.076720	\$0.074339

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	Primary	Local	Primary	Local	Primary	Local
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	714,137.75	273,361.51	555,787.14	300,191.19	1,269,924.89	573,552.70
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,884,602.52	1,833,668.05	1,012,521.91	737,433.97	2,897,124.43	2,571,102.02
202. Total	\$2,598,740.27	\$2,107,029.56	\$1,568,309.05	\$1,037,625.16	\$4,167,049.32	\$3,144,654.72

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$202,036.92	\$0.00
204. Fringe Benefits	259,758.86	0.00
205. Equipment Rental	289,732.22	0.00
206. Materials	92,205.69	0.00
207. Handling Charges	0.00	0.00
208. Overhead	98,316.05	0.00
209. Other	0.00	640,260.01
210. Total Charges for Current Yea	\$942,049.74	\$640,260.01
211. Beginning Balance	101,462.91	0.00
212. Sub-Total	1,043,512.65	640,260.01
213. Less Credits	(960,414.62)	0.00
214. Ending Balance	\$83,098.03	\$640,260.01

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	844,649.26
218. Equipment Shop (977)	3,032.55
219. Equipment Engineers (978)	2,108.89
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	13,489.24
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$863,279.94</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	863,279.94	863,279.94
225. Less: Equipment Retirements 689	0.00	0.00	(230,000.00)	(230,000.00)
226. Sub-total	0.00	0.00	633,279.94	633,279.94
227. Less: Depreciation and Depletion 968	0.00	0.00	(725,011.99)	(725,011.99)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(91,732.05)</u>	<u>\$(91,732.05)</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	8,509,583.75	8,509,583.75
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	39,609.00	39,609.00

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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			\$5,456,248.56
DEDUCTIONS			
233. Administrative Expense (from Page 5 Expenditures)			797,794.67
234. Total Capital Outlay (from Capital Outlay)			863,279.94
235. Debt Principal Payment (from Page 5 Expenditures)			0.00
236. Interest Expense (from Page 5 Expenditures)			0.00
236 a. Total Deductions			1,661,074.61
236 b. Adjusted MTF Returns			3,795,173.95
237. Preser - Struct Imp (from Page 5 Expenditures)	\$1,269,924.89	\$573,552.70	1,843,477.59
238. Routine Maintenance (from Page 5 Expenditures)	2,897,124.43	2,571,102.02	5,468,226.45
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	4,167,049.32	3,144,654.72	7,311,704.04
241. 90% of Adjusted MTF Returns			3,415,656.56

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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

Fiscal Year	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Expenditures (\$)	<u>104,617.45</u>	<u>141,577.92</u>	<u>141,089.23</u>	<u>38,245.82</u>	<u>127,982.94</u>
Fiscal Year	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Expenditures (\$)	<u>47,684.82</u>	<u>38,964.72</u>	<u>27,491.79</u>	<u>127,079.37</u>	<u>0.00</u>
				242. TOTAL	<u>\$794,734.06</u>

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

$$\underline{5,456,248.56} \times .10 = \underline{545,624.86}$$

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$116,037.93
712-724	Fringe Benefits - Shop Employees	169,253.12
721	Drug Testing	3,407.75
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	4,094.97
733	Welding Supplies	3,504.79
734	Safety Supplies - Shop	4,929.12
736	Tire Shop Supplies	0.00
737	Shop Supplies	76,883.72
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	14,105.47
807	Data Processing - Shop	0.00
810	Education Expense - Shop	2,542.00
850-859	Communications - Shop	0.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	8,291.00
875	Insurance - Shop Buildings	11,441.25
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	50,332.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	44,668.38
931	Buildings Repairs and Maintenance	706.00
932	Yard and Storage Repairs and Maintenance	32,161.30
933	Shop Equipment Repairs and Maintenance	263.40
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	53,464.39
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	9,766.29
968	Depreciation - Stockroom Expense	0.00
707	Other:	8,323.43
	243. TOTAL	\$614,176.31

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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	\$236,725.88
709-714	Administrative Leave	52,430.23
724	Fringe Benefits	446,975.32
727	Postage	1,787.42
728	Office Supplies	6,678.67
730	Dues and Subscriptions	12,866.33
801	Contractual Services	0.00
803	Legal Services	12,291.32
804	Auditing and Accounting Services	12,676.50
807	Data Processing	0.00
810	Education	785.00
850-853	Communications	9,411.29
861	Travel and Mileage	14,076.65
862	Freight	0.00
873	Public Relations	2,138.19
874	Advertising	3,358.98
875	Insurance - Building and Contents	2,399.75
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	450.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	19,387.00
882	Insurance - General Liability	0.00
920-923	Utilities	5,614.23
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	14,850.09
942	Building Rental	3,243.55
955-956	Miscellaneous	120.12
966-967	Overhead	0.00
968	Depreciation - Buildings	9,623.59
968	Depreciation - Engineering Equipment	1,605.47
968	Depreciation - Office Equipment and Furniture	4,814.12
	Other:	31,284.04
	244. TOTAL	\$905,593.74

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	(1,345.97)
629	Overhead - State Trunkline Maintenance	(98,316.05)
691	Purchase Discounts	(8,137.05)
	Other:	0.00
	Total Credits to Administrative Expense	\$(107,799.07)
	245. Net Administrative Expense	\$797,794.67

Shiawassee

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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 - 2015

Start: 01/01/2015 End: 12/31/2015

**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.	\$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.	\$0.00	0.00 mi.	\$0.00
252. Resurfacing	5.67 mi.	1,269,924.89	1.07 mi.	252,077.21
253. Gravel Surfacing	0.00 mi.	0.00	23.29 mi.	308,362.11
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		1,269,924.89		560,439.32
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	13,113.38
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		0.00		13,113.38
265. TOTAL PRESERVATION - STRUCT IMP		\$1,269,924.89		\$573,552.70

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

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	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	84,667.68	23.22	0.00	35,898.12	2,161	25,996.83
Bennington	36.84	0.00	62,333.28	20.55	0.00	31,770.30	3,168	38,111.04
Burns	43.44	0.00	73,500.48	22.98	0.00	35,527.08	3,457	41,587.71
Caledonia	40.30	10.69	83,998.11	21.36	0.00	33,022.56	4,475	53,834.25
Fairfield	33.67	0.00	56,969.64	17.45	0.00	26,977.70	755	9,082.65
Hazelton	47.44	0.00	80,268.48	30.97	0.00	47,879.62	2,071	24,914.13
Middlebury	40.71	0.00	68,881.32	7.09	0.00	10,961.14	1,510	18,165.30
New Haven	57.02	0.00	96,477.84	24.45	0.00	37,799.70	1,329	15,987.87
Owosso	43.36	16.78	98,182.74	21.33	3.98	68,282.76	4,821	57,996.63
Perry	39.41	0.00	66,681.72	19.08	0.00	29,497.68	4,327	52,053.81
Rush	57.42	0.54	97,953.30	21.00	0.00	32,466.00	1,291	15,530.73
Sciota	28.91	0.00	48,915.72	18.29	0.00	28,276.34	1,833	22,050.99
Shiawassee	42.47	0.00	71,859.24	32.74	0.00	50,616.04	2,840	34,165.20
Venice	38.54	0.00	65,209.68	26.72	0.00	41,309.12	2,578	31,013.34
Vernon	61.09	0.00	103,364.28	28.41	0.00	43,921.86	4,614	55,506.42
Woodhull	31.56	1.96	56,298.36	20.41	0.72	37,940.98	3,810	45,834.30
266. Totals	692.22	29.97	\$1,215,561.87	356.05	4.70	\$592,147.00	45,040	\$541,831.20

Local Road Rate Per Mile	1692	Primary Road Rate Per Mile	1546
Local Urban Road Rate Per Mile	1479	Primary Urban Road Rate Per Mile	8871
Population Rate Per Capita	12.03		

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Antrim	0.00	92,919.92	92,919.92	165,651.09
Bennington	0.00	37,617.87	37,617.87	182,889.76
Burns	0.00	49,769.15	49,769.15	137,180.78
Caledonia	0.00	194,912.37	194,912.37	70,200.78
Fairfield	0.00	28,897.05	28,897.05	75,069.75
Hazelton	0.00	0.00	0.00	18,322.88
Middlebury	0.00	0.00	0.00	109,943.15
New Haven	0.00	628,642.63	628,642.63	82,755.66
Owosso	0.00	399,982.47	399,982.47	305,094.49
Perry	0.00	34,914.41	34,914.41	130,015.08
Rush	0.00	31,412.96	31,412.96	153,222.50
Sciota	0.00	0.00	0.00	189,022.58
Shiawassee	0.00	0.00	0.00	56,807.71
Venice	0.00	38,379.79	38,379.79	137,921.56
Vernon	0.00	108,653.51	108,653.51	98,722.53
Woodhull	0.00	271,200.30	271,200.30	239,609.48
267. Totals	\$0.00	\$1,917,302.43	\$1,917,302.43	\$2,152,429.78

*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 - 2015

Start: 01/01/2015 End: 12/31/2015

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Two Course Asphalt Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.1602.010.15	36,212.52	08/27/2015	Asphalt
459.1601.010	228,096.84	05/21/2015	Asphalt
459.0101.010.15	91,919.92	05/19/2015	Asphalt

Work Type: Asphalt Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.0902.010.15	163,366.82	07/27/2015	Asphalt

Work Type: Crush & Shape & Asphalt Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.0401	194,912.37	08/27/2015	Asphalt
459.1420	569,751.37	08/05/2015	Asphalt
459.1102.010.15	68,642.62	07/27/2015	Asphalt
489.0901.010.15	135,733.99	07/27/2015	Asphalt

Work Type: Multiple Course Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
467.0414.104.1501	109,274.90	07/30/2015	Asphalt
467.0512.010.1505	83,105.77	07/30/2015	Asphalt
497.009.109.1501	28,396.83	07/30/2015	Asphalt
467.0307/12.104.1501	64,772.08	07/29/2015	Asphalt
497.007.104.1501	44,947.50	07/29/2015	Asphalt

Work Type: Ultra-Thin Asphalt Overlay (3/4")

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
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Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

497.004.109.1501	79,281.84	06/29/2015	Asphalt
497.011.109.1501	17,816.58	05/26/2015	Asphalt
497.011.109.1502	36,875.72	05/26/2015	Asphalt

Work Type: Single Course Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
467.0415.109.1501	11,855.33	08/21/2015	Asphalt
497.014.109.1501	2,190.58	08/20/2015	Asphalt
467.0105.104.1502	13,288.50	08/19/2015	Asphalt
467.0413.109.1501	39,756.45	08/14/2015	Asphalt
467.0312.109.1502	7,907.14	08/13/2015	Asphalt
467.0601.109.1502	4,431.65	08/12/2015	Asphalt
497.010.109.1501	7,940.44	08/11/2015	Asphalt
467.0111.104.1501	27,862.20	07/30/2015	Asphalt
A467.0208.104.1501	61,137.23	07/30/2015	Asphalt
467.0105.104.1501	36,072.73	07/29/2015	Asphalt
467.0510.104.1502	34,497.51	07/28/2015	Asphalt
A467.0302.104.1501	161,669.03	07/28/2015	Asphalt
467.0601.104.1501	73,508.97	07/27/2015	Asphalt
467.0603.104.1501	88,465.27	07/27/2015	Asphalt
467.0510.104.1501	47,841.11	07/22/2015	Asphalt
467.0510.104.1503	13,617.84	07/22/2015	Asphalt
467.0312.109.1503	9,883.92	06/17/2015	Asphalt

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	SUNDRY ACCOUNTS	8,310.72

Line: 9 Other (Identify)

Account	Description	Amount (\$)
004	IMPREST CASH	0.00
125	Federal Aid	(804.30)

Line: 18 Other (Identify)

Account	Description	Amount (\$)
-	PREPAID INSURANCE	0.00
125	DEFERRED EXPENSE	(30.84)
328.1	TRUNKLINE EQUIP ADVANCE	0.00
328.2	TRUNKLINE MNTNCE ADVANCE	0.00
339	May/August 2015 Special Local Agency Disbursement	0.00

Line: 49 Specify - County

Account	Description	Amount (\$)
451	Permits	20,596.06

Line: 49 Specify - Local

Account	Description	Amount (\$)
451	Local Permits	17,141.75

Line: 49 Specify - Primary

Account	Description	Amount (\$)
451	Primary Permits	7,007.04

Line: 55 FS-Other - County

Account	Description	Amount (\$)
535	MEDICARE PART D SUBSIDY	0.00

Line: 55 FS-Other - Primary

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

Line: 57 MTF Engineering - Total

Account	Description	Amount (\$)
546	MTF-ENGINEERING	10,000.00

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

Line: 63 OTH-Other - County

Account	Description	Amount (\$)
555	CHEMICAL STORAGE FACILITY FINAL ACCOUNTING	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
560	SPECIAL WINTER MAINTENANCE	0.00
561	SPECIAL LOCAL AGENCY ALLOCATION	0.00

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
556	PRIP FUND/LANSING RD	0.00
556	PRIP FUND/GRAND RIVER RD	0.00
556	PRIP FUND/EASTON RD	0.00
560	SPECIAL WINTER MAINTENANCE	0.00
561	Local Agency Disbursement	665,260.51
A459	STATE AID	0.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
530	EMERGENCY RELIEF	0.00
675	OTHER CONTRIBUTIONS	0.00

Line: 75 CFL-Other - Local

Account	Description	Amount (\$)
675	OTHER CONTRIBUTIONS	0.00

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
675	OTHER CONTRIBUTIONS	0.00

Line: 80 SC-Other - County

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

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
535	MEDICARE PART D	0.00

Line: 109 Other - Local

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

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

Line: 126 Other - County

Account	Description	Amount (\$)
521	SAGINAW CRC COST SHARE	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
669	EQUIPMENT	0.00
A510	INDIRECT & ADMINISTRATIVE VEHICLES	0.00
A510	INSURANCE REIMBURSEMENT	0.00
A510	MATERIALS/PAYABLES/EQUIPMENT	427,652.67

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
A460	PHBM	0.00
A490	LHBM	0.00
A510	EQUIPMENT	13,809.65
A511	INDIRECT OPERATING EXPENSE	24,871.32
A514	DISTRIBUTIVE/NON LABOR	21,281.03
A515	ADMINISTRATIVE	5,778.12

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
A460	PHBM	0.00
A490	LHBM	0.00
A514	Distributive	202,886.62

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
A460	PHBM	0.00
A490	LHBM	0.00
A514	Distributive	111,207.31

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
723	PHYSICAL EXAM, LICENSE, ETC.	960.00
724	BONUS PAY	40,078.40
956	SAFETY AWARDS	615.28

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
720-725	OTHER	(1,295.30)

Line: 193 Other - Cost of Operations

Account	Description	Amount (\$)
A460	PHBM	0.00

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

A490	LHBM	0.00
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Line: 193 Other - Distributed Total

Account	Description	Amount (\$)
A460	PHBM	0.00
A490	LHBM	0.00

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
704.01	MEETINGS	115,775.34
705	ENGINEERING	158,623.59
707.05	SIGN SHOP	36,173.87
707.06	WEIGHMASTER	4,005.01
721	MISCELLANEOUS	220.35
809	TECHNICAL DUTIES/EXPENSES	29,968.31
810	LIABILITY CLAIMS PAID	17,127.32
864	COUNTY SALT STORAGE SHED	34,450.40
A514-957	GRAVEL PITS	125,793.90

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
339	May/August 2015 Special Local Agency Disbursement	0.00
561	SPECIAL LOCAL AGENCY DISBURSEMENT	640,260.01

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
328.2	MAINTENANCE ADVANCE	0.00
A517	PAYABLES	0.00

Line: 213 Less Credits - Trunkline Maintenance

Account	Description	Amount (\$)
078.1	2012 TRUNKLINE MAINTENANCE	(960,414.62)

Line: 243 707 Other

Account	Description	Amount (\$)
791	INV ADJ	(677.96)
854	FIRE PROTECTION	2,126.50
935	SMALL TOOLS-SHOP	2,973.13
941	SHOP PICKUP RENTAL CREDIT	(4,023.20)
969	RADIO MAINTENANCE	7,924.96

Line: 244 244 Other

Account	Description	Amount (\$)
735	MISCELLANEOUS	0.00
812	BANK FEES	485.34
852/853	REGULAR & SPECIAL MEETINGS	16,193.33
A515	ADMINISTRATIVE VEHICLE	14,605.37

Shiawassee

Report Date: 4/14/2016

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
A459.149	JUDDVILLE RD GUARDRAIL	0.00
A459.150	NEW LOTHROP RD GUARDRAIL	0.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
A459.149	JUDDVILLE RD GUARDRAIL	0.00
A459.150	NEW LOTHROP RD GUARDRAIL	0.00

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