

2012
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Calhoun County
Michigan
Year Ended 2012

The financial report accurately reflects the Revenues and Expenditures of all road work and funds by systems, and conforms with the requirements of Act 51, Public Acts of 1951, as amended

ATTEST

Chief Financial Officer

Chairman

Date

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$68,504.84
2. Investments	0.00
3. Accounts Receivable	
a. Michigan Transportation Fund	1,264,918.31
b. State Trunkline Maintenance	111,290.17
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	3,002.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	116,897.95

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	413,599.20
6. Equipment Materials and Parts	260,388.47
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00

9. Other

0.00

10. TOTAL ASSETS

\$2,238,600.94

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$197,201.96
12. Notes Payable (Short Term	0.00
13. Accrued Liability	78,866.76
14. Advances	390,060.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	109,434.16

Fund Balances

19. Primary Road Fund	1,193,594.37
20. Local Road Fund	0.00
21. County Road Commission Fund	269,443.69
22. Total Fund Balances	1,463,038.06
23. TOTAL LIABILITIES AND FUND BALANCES	\$2,238,600.94

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$284,292.00	
25. Land Improvements	\$72,387.00		
25 a.Less: Accumulated Depreciation	(72,386.00)	1.00	
26. Depletable Assets	146,962.00		
26 a.Less: Accumulated Depreciation	(111,839.00)	35,123.00	
27. Buildings	1,781,796.00		
27 a.Less: Accumulated Depreciation	(1,615,652.00)	166,144.00	
28. Equipment - Road	10,016,093.00		
28 a.Less: Accumulated Depreciation	(8,141,325.00)	1,874,768.00	
29. Equipment - Shop	311,712.00		
29 a.Less: Accumulated Depreciation	(275,139.00)	36,573.00	
30. Equipment - Engineers	76,115.00		
30 a.Less: Accumulated Depreciation	(76,114.00)	1.00	
31. Yard and Storage Equipment	962,040.00		
31 a.Less: Accumulated Depreciation	(757,773.00)	204,267.00	
32. Office Equipment and Furniture	565,178.00		
32 a.Less: Accumulated Depreciation	(512,074.00)	53,104.00	
33. Infrastructure	74,975,887.00		
33 a.Less: Accumulated Depreciation	(31,222,029.00)	43,753,858.00	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		<u>\$46,408,131.00</u>
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	2,654,274.00	
	37 d.Infrastructure	43,753,857.00	
	38. Total Equities		<u>\$46,408,131.00</u>
<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		0.00	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		<u>\$0.00</u>
<u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<u>\$0.00</u>

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

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	0.00	0.00	87,374.10	87,374.10
Federal Sources				
50. Surface Tran. Program (STP)	113,936.59	0.00	0.00	113,936.59
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	20,090.04	0.00	0.00	20,090.04
53. Bridge	2,250.38	0.00	0.00	2,250.38
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	136,277.01	0.00	0.00	136,277.01
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	7,278.20	2,721.80		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	590,665.77	242,141.57		832,807.34
60. Allocation	5,155,416.40	1,927,952.77		7,083,369.17
61. Total MTF	5,753,360.37	2,172,816.14		7,926,176.51
Other				
62. Local Bridge	421.95	0.00		421.95
63. Other	0.00	0.00	0.00	0.00
64. Total Other	421.95	0.00	0.00	421.95
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)	33,576.42	0.00		33,576.42
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	33,576.42	0.00		33,576.42
72. Total State Sources	\$5,787,358.74	\$2,172,816.14	\$0.00	\$7,960,174.88

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

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	\$16,977.00	\$16,977.00
74. Township Contr.	0.00	435,350.73	0.00	435,350.73
75. Other	0.00	0.00	185,435.75	185,435.75
76. Total Contributions	0.00	435,350.73	202,412.75	637,763.48
Charges for Service				
77. Trunkline Maintenance	1,448,615.38		0.00	1,448,615.38
78. Trunkline Non-maintenance	173,098.07		0.00	173,098.07
79. Salvage Sales	0.00	0.00	9,500.78	9,500.78
80. Other	0.00	0.00	61,769.52	61,769.52
81. Total Charges	1,621,713.45	0.00	71,270.30	1,692,983.75
Interest and Rents				
82. Interest Earned	0.00	0.00	0.00	0.00
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	0.00	0.00	0.00	0.00
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	15,000.00	15,000.00
87. Sundry Refunds	0.00	0.00	143,596.46	143,596.46
88. Gain (Loss) Equip. Disp.	0.00	0.00	675.00	675.00
89. Contributions from Private Sources	0.00	0.00	53,202.97	53,202.97
90. Other	0.00	0.00	2,027.23	2,027.23
91. Total Other	0.00	0.00	214,501.66	214,501.66
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	\$7,545,349.20	\$2,608,166.87	\$575,558.81	\$10,729,074.88

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

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	8,744.20	267,739.05		276,483.25
105. Structures	9,236.32	185.50		9,421.82
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.	17,980.52	267,924.55		285,905.07
Maintenance				
111. Roads	2,021,624.12	3,223,392.52		5,245,016.64
112. Structures	350.96	20,159.54		20,510.50
113. Roadside Parks	0.00	60,534.04		60,534.04
114. Winter Maintenance	391,637.34	246,506.13		638,143.47
115. Traffic Control	137,956.70	68,185.72		206,142.42
116. Total Maintenance	2,551,569.12	3,618,777.95		6,170,347.07
117. Total Construction., Preservation And Maintenance.	2,569,549.64	3,886,702.50		6,456,252.14
Other				
118. Trunkline Maintenance	1,432,475.38		0.00	1,432,475.38
119. Trunkline Non-maintenance	173,106.12		0.00	173,106.12
120. Administrative Expense	392,559.00	593,785.01		986,344.01
121. Equipment - Net	(145,503.07)	(118,540.98)	(10,848.81)	(274,892.86)
122. Capital Outlay - Net	0.00	0.00	23,733.84	23,733.84
123. Debt Principal Payment	0.00	0.00	615,738.05	615,738.05
124. Interest Expense	0.00	0.00	61,506.54	61,506.54
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	125,486.05	67,569.41	51,008.53	244,063.99
127. Total Other	1,978,123.48	542,813.44	741,138.15	3,262,075.07
128. Total Expenditures	\$4,547,673.12	\$4,429,515.94	\$741,138.15	\$9,718,327.21

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

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	\$7,545,349.20	\$2,608,166.87	\$575,558.81	\$10,729,074.88
130. Total Expenditures	4,547,673.12	4,429,515.94	741,138.15	9,718,327.21
131. Excess of Revenues Over (Under) Expenditures	2,997,676.08	(1,821,349.07)	(165,579.34)	1,010,747.67
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,820,455.94)	1,820,455.94		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	(1,820,455.94)	1,820,455.94		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,177,220.14	(893.13)	(165,579.34)	1,010,747.67
136. Beginning Fund	16,374.23	893.13	435,033.49	452,300.85
137. Adjustment	0.00	0.00	(10.46)	(10.46)
138. Beginning Fund Balance Restated	16,374.23	893.13	435,023.03	452,290.39
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,193,594.37	\$0.00	\$269,443.69	\$1,463,038.06

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$435,323.42
142. Depreciation	34,954.64
143. Other	385,998.73
144. Total Direct	856,276.79

145. Indirect Equipment Expense 397,970.59

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	405,657.29
148. Total Operating	\$405,657.29

149. TOTAL EQUIPMENT EXPENSE \$1,659,904.67

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	20.73	0.00		20.73
151. Preservation - Structural Improvement	0.00	0.00		0.00
152. Maintenance	599,909.08	834,335.21		1,434,244.29
153. Inventory Operations	0.00	0.00	4,748.71	4,748.71
154. MDOT	424,174.58		0.00	424,174.58
155. Other Reimbursable Charges	0.00	0.00	13,755.00	13,755.00
156. All Other Charges	0.00	0.00	57,854.22	57,854.22
157. Total Equipment Rental Credits	1,024,104.39	834,335.21	76,357.93	1,934,797.53
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				(274,892.86)

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$1,024,104.39	\$834,335.21	\$76,357.93	\$1,934,797.53
	(A)	(B)	(C)	(D)
160. Percent of Total	52.93 %	43.12 %	3.95 %	100.00 %
161. Prorated Total Equipment Expense	878,601.32	715,794.23	65,509.12	1,659,904.67
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	(145,503.07)	(118,540.98)	(10,848.81)	(274,892.86)

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct Imp.	87.89	105.82
165. Primary Maintenance	494,900.68	595,891.59
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	1,469.95	1,769.91
168. Local Maintenance	670,008.32	806,732.22
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	192,090.40	231,288.94
171. Equipment Expense - Indirect	53,784.56	64,759.99
172. Equipment Expense - Operating	0.00	0.00
173. Administration	424,504.31	0.00
174. State Trunkline Maintenance	310,315.93	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	471,155.74	192,354.36
178. Total Payroll	\$2,618,317.78	
179. Less Applicable Payroll	(1,046,221.69)	
180. Total Applicable Labor Cost	\$1,572,096.09	Total Distributive \$1,892,902.83

	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	\$302,669.63	\$57,734.42	\$581,079.98	\$1,176,202.79	\$22,097.30	\$25,298.59	\$2,165,082.71
182. Less: Benefits Recovered	(38,049.62)	(7,257.98)	(73,049.53)	(147,864.43)	(2,777.92)	(3,180.40)	(272,179.88)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	264,620.01	50,476.44	508,030.45	1,028,338.36	19,319.38	22,118.19	1,892,902.83
185. Applicable Labor Cost	1,572,096.09	1,572,096.09	1,572,096.09	1,572,096.09	1,572,096.09	1,572,096.09	
186. Factor	0.168323	0.032108	0.323155	0.654119	0.012289	0.014069	1.204063

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

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.	17,980.52	0.00
189. Primary Maintenance	2,551,569.12	0.00
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	267,739.05	0.00
192. Local Maintenance	3,618,963.45	0.00
193. Other	0.00	0.00
194. TOTAL	\$6,456,252.14	\$0.00

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	2,544.17	(208.93)	200,809.71	0.00	157,885.65	\$361,030.60
196. Applicable Operation Cost	6,456,252.14	6,456,252.14	6,456,252.14	6,456,252.14	6,456,252.14	
197. Factor	0.000394	(0.000032)	0.031103	0.000000	0.024455	\$0.055920

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

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.	220.15	5,325.26	17,760.37	262,599.29	17,980.52	267,924.55
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	2,298,121.80	3,361,850.53	253,447.32	256,927.42	2,551,569.12	3,618,777.95
202. Total	\$2,298,341.95	\$3,367,175.79	\$271,207.69	\$519,526.71	\$2,569,549.64	\$3,886,702.50

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$289,785.33	\$20,530.60
204. Fringe Benefits	254,172.36	18,007.52
205. Equipment Rental	424,174.58	0.00
206. Materials	49,022.65	0.00
207. Handling Charges	0.00	0.00
208. Overhead	134,453.94	13,561.09
209. Other	280,866.52	121,006.91
210. Total Charges for Current Yea	\$1,432,475.38	\$173,106.12
211. Beginning Balance	96,833.53	0.00
212. Sub-Total	1,529,308.91	173,106.12
213. Less Credits	(1,418,018.74)	(173,106.12)
214. Ending Balance	\$111,290.17	\$0.00

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	5,000.00
217. Equipment Road (976, 981)	121,644.27
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
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>\$126,644.27</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	126,644.27	126,644.27
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	126,644.27	126,644.27
227. Less: Depreciation and Depletion 968	0.00	0.00	(102,910.43)	(102,910.43)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$23,733.84</u>	<u>\$23,733.84</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	2,853,544.52	2,853,544.52
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	675.00	675.00

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

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			\$7,926,176.51
DEDUCTIONS			
233. Administrative Expense (from Page 5 Expenditures)			986,344.01
234. Total Capital Outlay (from Capital Outlay)			126,644.27
235. Debt Principal Payment (from Page 5 Expenditures)			615,738.05
236. Interest Expense (from Page 5 Expenditures)			61,506.54
236 a. Total Deductions			1,790,232.87
236 b. Adjusted MTF Returns			6,135,943.64
237. Preser - Struct Imp (from Page 5 Expenditures)	\$17,980.52	\$267,924.55	285,905.07
238. Routine Maintenance (from Page 5 Expenditures)	2,551,569.12	3,618,777.95	6,170,347.07
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	2,569,549.64	3,886,702.50	6,456,252.14
241. 90% of Adjusted MTF Returns			5,522,349.28

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

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

Fiscal Year	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Expenditures (\$)	<u>80,834.69</u>	<u>111,375.43</u>	<u>453,463.72</u>	<u>349,260.76</u>	<u>127,016.50</u>
Fiscal Year	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Expenditures (\$)	<u>27,969.63</u>	<u>10,958.27</u>	<u>6,601.35</u>	<u>6,003.38</u>	<u>0.00</u>
				242. TOTAL	<u>\$1,173,483.73</u>

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

$$\frac{7,926,176.51}{100} \times .10 = \frac{792,617.65}{100}$$

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$53,784.56
712-724	Fringe Benefits - Shop Employees	68,104.34
721	Drug Testing	3,586.51
728	Office Supplies - Shop	1,527.65
731	Janitor Supplies - Shop	5,529.20
733	Welding Supplies	6,859.74
734	Safety Supplies - Shop	7,962.09
736	Tire Shop Supplies	259.78
737	Shop Supplies	36,981.46
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	5,123.28
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	720.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	759.94
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	1,195.50
875	Insurance - Shop Buildings	21,815.92
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	54,268.77
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	73,825.70
931	Buildings Repairs and Maintenance	46,271.70
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	0.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	7,890.78
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	0.00
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	7,679.30
968	Depreciation - Stockroom Expense	0.00
707	Other:	(6,175.63)
	243. TOTAL	\$397,970.59

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

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	\$354,242.65
709-714	Administrative Leave	70,261.66
724	Fringe Benefits	371,466.31
727	Postage	3,135.55
728	Office Supplies	14,521.77
730	Dues and Subscriptions	12,997.07
801	Contractual Services	5,362.50
803	Legal Services	33,447.45
804	Auditing and Accounting Services	9,236.25
807	Data Processing	19,455.60
810	Education	0.00
850-853	Communications	10,413.24
861	Travel and Mileage	3,141.05
862	Freight	8.80
873	Public Relations	0.00
874	Advertising	260.64
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	30,223.64
882	Insurance - General Liability	0.00
920-923	Utilities	1,658.22
931	Building Repair/Maintenance	999.99
934	Office Equipment Repair/Maintenance	160.00
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	14,102.09
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	19,458.62
	Other:	12,956.94
	244. TOTAL	\$987,510.04
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(1,166.03)
	Other:	0.00
	Total Credits to Administrative Expense	\$(1,166.03)
	245. Net Administrative Expense	\$986,344.01

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

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 - 2012

Start: 01/01/2012 End: 12/31/2012

CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary

CONSTRUCTION / CAPACITY IMPROVEMENTS

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

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
252. Resurfacing	0.00 mi.	8,744.20	1.69 mi.	267,739.05
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	0.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	0.00	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	0.00 ea.	0.00
260. Subtotals		8,744.20		267,739.05
BRIDGES				
261. Replacement	0.00 ea.	9,236.32	0.00 ea.	185.50
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		9,236.32		185.50
265. TOTAL PRESERVATION - STRUCT IMP		\$17,980.52		\$267,924.55

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

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Miles Outside Municipalities		Funds Received (\$)	Miles Outside Municipalities		Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
	Total Local (mi)	Local Urban (mi)		Total Primary (mi)	Primary Urban (mi)			
ALBION	38.74	0.27	60,332.27	18.73	1.57	40,476.17	1,200	13,200.00
ATHENS	37.61	0.00	58,182.67	17.78	0.00	25,123.14	2,571	28,281.00
BEDFORD	63.24	46.60	167,126.48	25.55	12.41	146,848.99	9,517	104,687.00
BURLINGTON	47.22	0.00	73,049.34	24.92	0.00	35,211.96	1,929	21,219.00
CLARENCE	44.01	0.00	68,083.47	24.44	0.00	34,533.72	2,032	22,352.00
CLARENDON	38.40	0.00	59,404.80	22.69	0.00	32,060.97	1,114	12,254.00
CONVIS	37.52	0.00	58,043.44	34.11	0.00	48,197.43	1,666	18,326.00
ECKFORD	33.00	1.09	52,671.83	32.53	1.04	55,245.85	1,282	14,102.00
EMMETT	74.94	64.63	212,036.99	32.07	26.77	284,210.39	11,979	131,769.00
FREDONIA	34.49	0.00	53,356.03	24.78	0.00	35,014.14	1,723	18,953.00
HOMER	44.37	0.00	68,640.39	14.70	0.00	20,771.10	3,010	33,110.00
LEE	34.54	0.00	53,433.38	34.38	0.00	48,578.94	1,257	13,827.00
LEROY	39.95	2.87	66,070.34	30.57	3.23	72,019.93	3,240	35,640.00
MARENGO	37.76	1.61	60,808.79	29.68	0.68	48,006.16	2,131	23,441.00
MARSHALL	36.50	3.45	61,595.65	28.59	4.88	83,946.79	2,922	32,142.00
NEWTON	44.34	5.19	76,311.51	21.46	3.11	58,076.62	2,493	27,423.00
PENNFIELD	66.87	34.71	155,061.66	28.56	10.00	129,595.28	8,913	98,043.00
SHERIDAN	36.10	1.55	58,151.55	23.56	2.16	52,566.12	2,116	23,276.00
TEKONSHA	36.80	0.00	56,929.60	21.18	0.00	29,927.34	1,734	19,074.00
266. Totals	826.40	161.97	\$1,519,290.19	490.28	65.85	\$1,280,411.04	62,829	\$691,119.00

Local Road Rate Per Mile	1547	Primary Road Rate Per Mile	1413
Local Urban Road Rate Per Mile	1487	Primary Urban Road Rate Per Mile	8924
Population Rate Per Capita	11		

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
ALBION	0.00	0.00	0.00	135,958.75
ATHENS	0.00	0.00	0.00	16,977.00
BEDFORD	0.00	73,109.05	73,109.05	2,592.50
CLARENCE	0.00	0.00	0.00	38,960.00
CLARENDON	0.00	9,236.32	9,236.32	0.00
CONVIS	0.00	194,815.50	194,815.50	103,002.00
ECKFORD	0.00	0.00	0.00	57,868.48
EMMETT	0.00	4,437.15	4,437.15	0.00
FREDONIA	0.00	0.00	0.00	56,814.50
HOMER	0.00	0.00	0.00	5,500.00
LEROY	0.00	0.00	0.00	10,677.50
MARENGO	0.00	0.00	0.00	0.00
MARSHALL	0.00	4,307.05	4,307.05	0.00
PENNFIELD	0.00	0.00	0.00	7,000.00
SHERIDAN				
267. Totals	\$0.00	\$285,905.07	\$285,905.07	\$435,350.73

*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 - 2012

Start: 01/01/2012 End: 12/31/2012

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type:

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

