

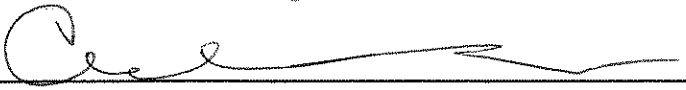
2013
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Calhoun County
Michigan
Year Ended 2013

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

August 7, 2014

Date

Res. 124-2014

“Moved Comr. Frisbie, second by Comr. VanSickle to approve the following:
Resolved the Calhoun County Board of Commissioners does hereby approve the
Consent Agenda of the August 7, 2014 Regular Session.”

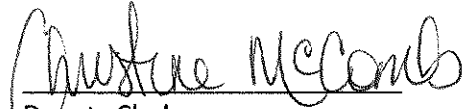
On a voice vote, Motion **CARRIED.**

STATE OF MICHIGAN)
) SS
COUNTY OF CALHOUN)

I, Anne B. Norlander, Calhoun County Clerk-Register, do hereby certify that the foregoing is a true and complete copy of Board Resolution No. 124-2014, adopted by the Calhoun County Board of Commissioners on August 7, 2014, the original of which is on file in my office.

IN WITNESS WHEREOF, I have hereunder affixed my signature and seal of the County of Calhoun on this 8th Day of August 2014.

Anne B. Norlander
Calhoun County Clerk-Register


Christine McComb
Deputy Clerk

Dated: August 8, 2014

Year Ended - 2013

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

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$759,129.89
2. Investments	0.00
3. Accounts Receivable	
a. Michigan Transportation Fund	1,267,750.58
b. State Trunkline Maintenance	309,306.63
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	32,108.48
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	35,404.92

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	509,181.64
6. Equipment Materials and Parts	237,540.38
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00

9. Other

81.90

10. TOTAL ASSETS**\$3,150,504.42**

Year Ended - 2013

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$531,259.15
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	94,921.85
14. Advances	375,937.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	278,680.77

Fund Balances

19. Primary Road Fund	1,207,494.61
20. Local Road Fund	29,381.82
21. County Road Commission Fund	632,829.22
22. Total Fund Balances	1,869,705.65

23. TOTAL LIABILITIES AND FUND BALANCES **\$3,150,504.42**

Year Ended - 2013

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$242,011.39	
25. Land Improvements	\$72,386.41		
25 a.Less: Accumulated Depreciation	(72,386.40)	0.01	
26. Depletable Assets	146,961.49		
26 a.Less: Accumulated Depreciation	(111,838.35)	35,123.14	
27. Buildings	1,781,795.97		
27 a.Less: Accumulated Depreciation	(1,629,753.65)	152,042.32	
28. Equipment - Road	10,276,940.17		
28 a.Less: Accumulated Depreciation	(8,905,933.49)	1,371,006.68	
29. Equipment - Shop	311,712.55		
29 a.Less: Accumulated Depreciation	(282,758.10)	28,954.45	
30. Equipment - Engineers	76,114.37		
30 a.Less: Accumulated Depreciation	(76,114.37)	0.00	
31. Yard and Storage Equipment	962,040.61		
31 a.Less: Accumulated Depreciation	(781,529.58)	180,511.03	
32. Office Equipment and Furniture	603,113.28		
32 a.Less: Accumulated Depreciation	(536,274.23)	66,839.05	
33. Infrastructure	76,711,976.00		
33 a.Less: Accumulated Depreciation	(33,113,009.00)	43,598,967.00	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		<u>\$45,675,455.07</u>
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	2,076,488.07	
	37 d.Infrastructure	43,598,967.00	
	38. Total Equities		<u>\$45,675,455.07</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 - 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)
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	98,861.87	98,861.87
Federal Sources				
50. Surface Tran. Program (STP)	1,657,026.66	0.00	0.00	1,657,026.66
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	99,334.48	0.00	8,000.00	107,334.48
56. Total Federal Sources	1,756,361.14	0.00	8,000.00	1,764,361.14
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	7,276.74	2,723.26		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	601,303.15	246,502.29		847,805.44
60. Allocation	5,265,526.85	1,970,582.68		7,236,109.53
61. Total MTF	5,874,106.74	2,219,808.23		8,093,914.97
Other				
62. Local Bridge	650,794.26	0.00		650,794.26
63. Other	0.00	0.00	0.00	0.00
64. Total Other	650,794.26	0.00	0.00	650,794.26
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)	84,920.36	0.00		84,920.36
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	84,920.36	0.00		84,920.36
72. Total State Sources	\$6,609,821.36	\$2,219,808.23	\$0.00	\$8,829,629.59

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)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$2,801.50	\$2,801.50
74. Township Contr.	0.00	239,045.28	0.00	239,045.28
75. Other	0.00	0.00	104,858.72	104,858.72
76. Total Contributions	0.00	239,045.28	107,660.22	346,705.50
Charges for Service				
77. Trunkline Maintenance	1,510,445.30		0.00	1,510,445.30
78. Trunkline Non-maintenance	4,715.07		0.00	4,715.07
79. Salvage Sales	0.00	0.00	7,965.70	7,965.70
80. Other	0.00	0.00	48,453.45	48,453.45
81. Total Charges	1,515,160.37	0.00	56,419.15	1,571,579.52
Interest and Rents				
82. Interest Earned	638.66	0.00	144.17	782.83
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	638.66	0.00	144.17	782.83
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	10,104.59	10,104.59
88. Gain (Loss) Equip. Disp.	0.00	0.00	44,340.87	44,340.87
89. Contributions from Private Sources	0.00	0.00	29,239.16	29,239.16
90. Other	0.00	(37,638.31)	104,032.36	66,394.05
91. Total Other	0.00	(37,638.31)	202,716.98	165,078.67
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	\$9,881,981.53	\$2,421,215.20	\$473,802.39	\$12,776,999.12

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)
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	1,948,283.05	227,951.72		2,176,234.77
105. Structures	738,375.18	65,064.37		803,439.55
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.	2,686,658.23	293,016.09		2,979,674.32
Maintenance				
111. Roads	1,816,004.94	3,142,815.54		4,958,820.48
112. Structures	0.00	4,001.75		4,001.75
113. Roadside Parks	0.00	2,603.50		2,603.50
114. Winter Maintenance	563,074.90	446,394.34		1,009,469.24
115. Traffic Control	122,654.30	52,633.51		175,287.81
116. Total Maintenance	2,501,734.14	3,648,448.64		6,150,182.78
117. Total Construction., Preservation And Maintenance.	5,188,392.37	3,941,464.73		9,129,857.10
Other				
118. Trunkline Maintenance	1,457,202.40		0.00	1,457,202.40
119. Trunkline Non-maintenance	5,461.20		0.00	5,461.20
120. Administrative Expense	418,037.54	317,570.48		735,608.02
121. Equipment - Net	412,965.75	332,214.89	42,965.61	788,146.25
122. Capital Outlay - Net	0.00	0.00	(580,066.58)	(580,066.58)
123. Debt Principal Payment	0.00	0.00	459,715.90	459,715.90
124. Interest Expense	0.00	0.00	36,427.05	36,427.05
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	121,293.45	65,311.86	151,374.88	337,980.19
127. Total Other	2,414,960.34	715,097.23	110,416.86	3,240,474.43
128. Total Expenditures	\$7,603,352.71	\$4,656,561.96	\$110,416.86	\$12,370,331.53

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	\$9,881,981.53	\$2,421,215.20	\$473,802.39	\$12,776,999.12
130. Total Expenditures	7,603,352.71	4,656,561.96	110,416.86	12,370,331.53
131. Excess of Revenues Over (Under) Expenditures	2,278,628.82	(2,235,346.76)	363,385.53	406,667.59
132. Optional Transfers				
132 a. Primary to Local (50%)	(2,264,728.58)	2,264,728.58		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	(2,264,728.58)	2,264,728.58		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	13,900.24	29,381.82	363,385.53	406,667.59
136. Beginning Fund	1,193,594.37	0.00	269,443.69	1,463,038.06
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,193,594.37	0.00	269,443.69	1,463,038.06
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,207,494.61	\$29,381.82	\$632,829.22	\$1,869,705.65

Year Ended - 2013

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$354,896.63	
142. Depreciation	967,220.37	
143. Other	472,862.23	
144. Total Direct		<u>1,794,979.23</u>

145. Indirect Equipment Expense 633,778.68

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	415,675.22	
148. Total Operating		<u>\$415,675.22</u>

149. TOTAL EQUIPMENT EXPENSE \$2,844,433.13

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	10,670.27	11,060.19		21,730.46
151. Preservation - Structural Improvement	0.00	0.00		0.00
152. Maintenance	559,944.66	855,694.08		1,415,638.74
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	506,819.68		1,036.74	507,856.42
155. Other Reimbursable Charges	0.00	0.00	59,570.14	59,570.14
156. All Other Charges	0.00	0.00	51,491.12	51,491.12
157. Total Equipment Rental Credits	1,077,434.61	866,754.27	112,098.00	2,056,286.88
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>788,146.25</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$1,077,434.61	\$866,754.27	\$112,098.00	\$2,056,286.88
	(A)	(B)	(C)	(D)
160. Percent of Total	52.40 %	42.15 %	5.45 %	100.00 %
161. Prorated Total Equipment Expense	1,490,400.36	1,198,969.16	155,063.61	2,844,433.13
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	412,965.75	332,214.89	42,965.61	788,146.25

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.	34,776.56	25,794.64
165. Primary Maintenance	444,444.66	329,655.72
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	16,296.73	12,087.69
168. Local Maintenance	624,459.66	463,177.34
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	191,106.36	141,748.36
171. Equipment Expense - Indirect	107,272.39	79,566.61
172. Equipment Expense - Operating	0.00	0.00
173. Administration	299,010.23	221,783.36
174. State Trunkline Maintenance	287,324.97	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	528,387.98	0.00
178. Total Payroll	\$2,533,079.54	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$2,533,079.54	Total Distributive \$1,273,813.72

	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	\$305,497.86	\$16,452.29	\$597,599.65	\$618,190.64	\$18,280.92	\$23,550.41	\$1,579,571.77
182. Less: Benefits Recovered	(32,077.28)	(98.71)	(124,898.33)	(148,365.75)	(118.33)	(200.18)	(305,758.58)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	273,420.58	16,353.58	472,701.32	469,824.89	18,162.59	23,350.23	1,273,813.19
185. Applicable Labor Cost	1,717,366.59	1,717,366.59	1,717,366.59	1,717,366.59	1,717,366.59	1,717,366.59	
186. Factor	0.159209	0.009522	0.275248	0.273573	0.010576	0.013597	0.741725

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.	2,672,315.92	0.00
189. Primary Maintenance	2,488,135.97	0.00
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	291,451.58	0.00
192. Local Maintenance	3,625,319.38	0.00
193. Other	0.00	0.00
194. TOTAL	<u>\$9,077,222.85</u>	<u>\$0.00</u>

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	3,415.99	(18,840.38)	(40,739.75)	0.00	261,848.82	\$205,684.68
196. Applicable Operation Cost	9,077,222.85	9,077,222.85	9,077,222.85	9,077,222.85	9,077,222.85	
197. Factor	0.000376	(0.002076)	(0.004488)	0.000000	0.028847	\$0.022659

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.	78,060.60	100,976.55	2,608,597.63	192,039.54	2,686,658.23	293,016.09
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,965,314.39	2,888,932.40	536,419.75	759,516.24	2,501,734.14	3,648,448.64
202. Total	<u>\$2,043,374.99</u>	<u>\$2,989,908.95</u>	<u>\$3,145,017.38</u>	<u>\$951,555.78</u>	<u>\$5,188,392.37</u>	<u>\$3,941,464.73</u>

Year Ended - 2013

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

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$286,012.23	\$1,312.74
204. Fringe Benefits	282,045.36	1,552.85
205. Equipment Rental	506,819.68	1,036.74
206. Materials	0.00	0.00
207. Handling Charges	0.00	0.00
208. Overhead	155,174.90	427.87
209. Other	227,150.23	1,131.00
210. Total Charges for Current Yea	\$1,457,202.40	\$5,461.20
211. Beginning Balance	111,290.17	0.00
212. Sub-Total	1,568,492.57	5,461.20
213. Less Credits	(1,259,185.94)	(5,461.20)
214. Ending Balance	\$309,306.63	\$0.00

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)	12,000.00
217. Equipment Road (976, 981)	338,158.73
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	37,935.19
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$388,093.92</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	388,093.92	388,093.92
225. Less: Equipment Retirements 689	0.00	0.00	(940.13)	(940.13)
226. Sub-total	0.00	0.00	387,153.79	387,153.79
227. Less: Depreciation and Depletion 968	0.00	0.00	(967,220.37)	(967,220.37)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(580,066.58)</u>	<u>\$(580,066.58)</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	2,654,274.00	2,654,274.00
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	44,340.87	44,340.87

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)

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			\$8,093,914.97
DEDUCTIONS			
233. Administrative Expense (from Page 5 Expenditures)			735,608.02
234. Total Capital Outlay (from Capital Outlay)			388,093.92
235. Debt Principal Payment (from Page 5 Expenditures)			459,715.90
236. Interest Expense (from Page 5 Expenditures)			36,427.05
236 a. Total Deductions			1,619,844.89
236 b. Adjusted MTF Returns			6,474,070.08
237. Preser - Struct Imp (from Page 5 Expenditures)	\$2,686,658.23	\$293,016.09	2,979,674.32
238. Routine Maintenance (from Page 5 Expenditures)	2,501,734.14	3,648,448.64	6,150,182.78
239. Less Federal Aid for Preser - Struct Imp	(1,756,361.14)	0.00	(1,756,361.14)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	3,432,031.23	3,941,464.73	7,373,495.96
241. 90% of Adjusted MTF Returns			5,826,663.07

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>111,375.43</u>	<u>453,463.72</u>	<u>349,260.76</u>	<u>127,016.50</u>	<u>27,969.63</u>
Fiscal Year	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Expenditures (\$)	<u>10,958.27</u>	<u>6,601.35</u>	<u>6,003.38</u>	<u>0.00</u>	<u>0.00</u>
242. TOTAL					<u>\$1,092,649.04</u>

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

$$\underline{8,093,914.97} \times .10 = \underline{809,391.50}$$

Year Ended - 2013

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

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$107,272.39
712-724	Fringe Benefits - Shop Employees	91,939.11
721	Drug Testing	4,037.92
728	Office Supplies - Shop	19.39
731	Janitor Supplies - Shop	6,043.39
733	Welding Supplies	6,175.27
734	Safety Supplies - Shop	13,260.49
736	Tire Shop Supplies	0.00
737	Shop Supplies	61,460.58
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	25,449.16
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	960.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	1,206.83
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	1,284.19
875	Insurance - Shop Buildings	9,553.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	129,742.51
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	83,402.58
931	Buildings Repairs and Maintenance	71,607.35
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	2,651.26
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	17,713.26
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	0.00
968	Depreciation - Stockroom Expense	0.00
707	Other:	0.00
	243. TOTAL	\$633,778.68

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	\$253,080.64
709-714	Administrative Leave	31,265.51
724	Fringe Benefits	241,812.65
727	Postage	5,052.48
728	Office Supplies	8,098.89
730	Dues and Subscriptions	13,710.86
801	Contractual Services	79,813.58
803	Legal Services	250.00
804	Auditing and Accounting Services	9,800.00
807	Data Processing	27,294.26
810	Education	0.00
850-853	Communications	19,018.15
861	Travel and Mileage	5,205.26
862	Freight	303.28
873	Public Relations	0.00
874	Advertising	482.26
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	26,019.00
882	Insurance - General Liability	0.00
920-923	Utilities	2,112.91
931	Building Repair/Maintenance	4,486.61
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	0.00
	Other:	10,512.09
	244. TOTAL	\$738,318.43
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(2,710.41)
	Other:	0.00
	Total Credits to Administrative Expense	\$(2,710.41)
	245. Net Administrative Expense	\$735,608.02

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
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.	1,948,283.05	1.69	mi.	227,951.72
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			1,948,283.05			227,951.72
BRIDGES						
261. Replacement	0.00	ea.	738,375.18	0.00	ea.	65,064.37
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			738,375.18			65,064.37
265. TOTAL PRESERVATION - STRUCT IMP			\$2,686,658.23			\$293,016.09

*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 (\$)
ALBION	38.74	0.27	61,658.61	18.73	1.57	41,372.37	1,200	13,488.00
ATHENS	37.61	0.00	59,461.41	17.78	0.00	25,674.32	2,571	28,898.04
BEDFORD	63.24	46.60	170,861.04	25.55	12.41	150,135.45	9,517	106,971.08
BURLINGTON	47.22	0.00	74,654.82	24.92	0.00	35,984.48	1,929	21,681.96
CLARENCE	44.01	0.00	69,579.81	24.44	0.00	35,291.36	2,032	22,839.68
CLARENDON	38.40	0.00	60,710.40	22.69	0.00	32,764.36	1,114	12,521.36
CONVIS	37.52	0.00	59,319.12	34.11	0.00	49,254.84	1,666	18,725.84
ECKFORD	33.00	1.09	53,830.89	32.53	1.04	56,463.32	1,282	14,409.68
EMMETT	74.94	64.63	216,782.37	32.07	26.77	290,585.33	11,979	134,643.96
FREDONIA	34.49	0.00	54,528.69	24.78	0.00	35,782.32	1,723	19,366.52
HOMER	44.37	0.00	70,148.97	14.70	0.00	21,226.80	3,010	33,832.40
LEE	34.54	0.00	54,607.74	34.58	0.00	49,933.52	1,257	14,128.68
LEROY	39.95	2.87	67,526.22	30.57	3.23	73,616.83	3,240	36,417.60
MARENGO	37.76	1.61	62,147.37	29.68	0.68	49,062.92	2,131	23,952.44
MARSHALL	36.50	3.45	62,953.95	28.59	4.88	85,813.96	2,922	32,843.28
NEWTON	44.34	5.19	77,995.53	21.46	3.11	59,366.99	2,493	28,021.32
PENNFIELD	66.87	34.71	158,515.38	28.56	10.00	132,490.64	8,913	100,182.12
SHERIDAN	36.10	1.55	59,431.65	23.56	2.16	53,730.64	2,116	23,783.84
TEKONSHA	36.80	0.00	58,180.80	21.18	0.00	30,583.92	1,734	19,490.16
266. Totals	826.40	161.97	\$1,552,894.77	490.48	65.85	\$1,309,134.37	62,829	\$706,197.96

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

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
ALBION	0.00	204,027.30	204,027.30	41,107.59
ATHENS				
BEDFORD	0.00	0.00	0.00	46,594.78
CLARENCE	0.00	0.00	0.00	32,667.95
CLARENDON				
CONVIS	0.00	0.00	0.00	41,888.94
ECKFORD	0.00	445,308.29	445,308.29	36,746.91
EMMETT	0.00	541,405.34	541,405.34	0.00
FREDONIA	0.00	0.00	0.00	40,039.11
HOMER	0.00	87,867.81	87,867.81	0.00
LEROY	0.00	560.49	560.49	0.00
MARENGO	0.00	738,375.18	738,375.18	0.00
MARSHALL				
NEWTON	0.00	635,449.32	635,449.32	0.00
PENNFIELD				
SHERIDAN	0.00	326,680.59	326,680.59	0.00
267. Totals	\$0.00	\$2,979,674.32	\$2,979,674.32	\$239,045.28

*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:

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