

2014
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Calhoun County
Michigan
Year Ended 2014

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

6/18/15

Date

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

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

1. Cash	\$479,248.98
2. Investments	0.00
3. Accounts Receivable	
a. Michigan Transportation Fund	1,268,343.79
b. State Trunkline Maintenance	97,982.99
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	162,051.69
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	640,218.92

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	622,202.69
6. Equipment Materials and Parts	195,137.22
7. Prepaid Insurance	117,000.00
8. Deferred Expense - Federal Aid	0.00

9. Other

0.00

10. TOTAL ASSETS**\$3,582,186.28**

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$1,161,909.55
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	241,908.05
14. Advances	396,167.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	370,328.13
18. Other	0.00

Fund Balances

19. Primary Road Fund	200,281.29
20. Local Road Fund	0.00
21. County Road Commission Fund	1,211,592.26
22. Total Fund Balances	1,411,873.55

23. TOTAL LIABILITIES AND FUND BALANCES

\$3,582,186.28

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$209,471.89	
25. Land Improvements	\$30,536.06		
25 a.Less: Accumulated Depreciation	(30,536.06)	0.00	
26. Depletable Assets	146,961.49		
26 a.Less: Accumulated Depreciation	(111,838.35)	35,123.14	
27. Buildings	1,477,761.91		
27 a.Less: Accumulated Depreciation	(1,340,732.53)	137,029.38	
28. Equipment - Road	10,250,244.94		
28 a.Less: Accumulated Depreciation	(8,304,464.23)	1,945,780.71	
29. Equipment - Shop	269,671.18		
29 a.Less: Accumulated Depreciation	(229,356.52)	40,314.66	
30. Equipment - Engineers	31,920.72		
30 a.Less: Accumulated Depreciation	(31,920.72)	0.00	
31. Yard and Storage Equipment	751,216.45		
31 a.Less: Accumulated Depreciation	(594,660.15)	156,556.30	
32. Office Equipment and Furniture	349,212.38		
32 a.Less: Accumulated Depreciation	(263,702.33)	85,510.05	
33. Infrastructure	78,405,168.19		
33 a.Less: Accumulated Depreciation	(35,071,434.36)	43,333,733.83	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		<u>\$45,943,519.96</u>
 <u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	2,609,786.13	
	37 d.Infrastructure	43,333,733.83	
	38. Total Equities		<u>\$45,943,519.96</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		1,205,016.40	
43. Other		0.00	
	44. Total Liabilities		<u>\$1,205,016.40</u>
 <u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<u>\$0.00</u>

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<u>Taxes</u>				
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
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	213,688.59	213,688.59
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	894,088.25	0.00	0.00	894,088.25
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	629,653.49	0.00	0.00	629,653.49
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	1,333,987.10	0.00	1,333,987.10
56. Total Federal Sources	1,523,741.74	1,333,987.10	0.00	2,857,728.84
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	7,263.43	2,736.57		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	613,073.77	251,011.37		864,085.14
60. Allocation	5,338,288.10	2,011,249.56		7,349,537.66
61. Total MTF	5,958,625.30	2,264,997.50		8,223,622.80
<u>Other</u>				
62. Local Bridge	118,060.03	9,722.22		127,782.25
63. Other	150,000.00	887,187.41	0.00	1,037,187.41
64. Total Other	268,060.03	896,909.63	0.00	1,164,969.66
<u>Economic Development Fund</u>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	376,600.53	0.00		376,600.53
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	376,600.53	0.00		376,600.53
72. Total State Sources	\$6,603,285.86	\$3,161,907.13	\$0.00	\$9,765,192.99

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

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.	0.00	1,011,183.14	0.00	1,011,183.14
75. Other	0.00	0.00	757,490.40	757,490.40
76. Total Contributions	0.00	1,011,183.14	757,490.40	1,768,673.54
Charges for Service				
77. Trunkline Maintenance	0.00		1,594,316.79	1,594,316.79
78. Trunkline Non-maintenance	0.00		15,788.19	15,788.19
79. Salvage Sales	0.00	0.00	11,357.74	11,357.74
80. Other	0.00	0.00	141,735.12	141,735.12
81. Total Charges	0.00	0.00	1,763,197.84	1,763,197.84
Interest and Rents				
82. Interest Earned	1,068.49	26.00	559.97	1,654.46
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	1,068.49	26.00	559.97	1,654.46
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	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	(9,845.46)	(9,845.46)
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	5,154.54	5,154.54
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	761,000.00	761,000.00
96. Total Other Fin. Sources	0.00	0.00	761,000.00	761,000.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$8,128,096.09	\$5,507,103.37	\$3,501,091.34	\$17,136,290.80

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$3,158.49	\$0.00		\$3,158.49
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	1,816,183.72		1,816,183.72
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	<u>3,158.49</u>	<u>1,816,183.72</u>		<u>1,819,342.21</u>
Preservation - Structural Improvements				
104. Roads	691,600.34	1,446,525.35		2,138,125.69
105. Structures	830,928.14	9,310.90		840,239.04
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.	<u>1,522,528.48</u>	<u>1,455,836.25</u>		<u>2,978,364.73</u>
Maintenance				
111. Roads	4,363,282.56	2,154,095.76		6,517,378.32
112. Structures	0.00	2,398.70		2,398.70
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	726,530.65	630,047.34		1,356,577.99
115. Traffic Control	181,651.96	45,146.12		226,798.08
116. Total Maintenance	<u>5,271,465.17</u>	<u>2,831,687.92</u>		<u>8,103,153.09</u>
117. Total Construction, Preservation And Maintenance.	<u>6,797,152.14</u>	<u>6,103,707.89</u>		<u>12,900,860.03</u>
Other				
118. Trunkline Maintenance	0.00		1,594,316.79	1,594,316.79
119. Trunkline Non-maintenance	0.00		15,788.19	15,788.19
120. Administrative Expense	562,506.25	505,119.46		1,067,625.71
121. Equipment - Net	204,782.46	219,390.97	159,718.09	583,891.52
122. Capital Outlay - Net	0.00	0.00	565,522.34	565,522.34
123. Debt Principal Payment	0.00	0.00	413,266.79	413,266.79
124. Interest Expense	0.00	0.00	23,931.97	23,931.97
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	181,438.03	97,697.40	149,784.13	428,919.56
127. Total Other	<u>948,726.74</u>	<u>822,207.83</u>	<u>2,922,328.30</u>	<u>4,693,262.87</u>
128. Total Expenditures	<u>\$7,745,878.88</u>	<u>\$6,925,915.72</u>	<u>\$2,922,328.30</u>	<u>\$17,594,122.90</u>

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

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	\$8,128,096.09	\$5,507,103.37	\$3,501,091.34	\$17,136,290.80
130. Total Expenditures	7,745,878.88	6,925,915.72	2,922,328.30	17,594,122.90
131. Excess of Revenues Over (Under) Expenditures	<u>382,217.21</u>	<u>(1,418,812.35)</u>	<u>578,763.04</u>	<u>(457,832.10)</u>
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,389,430.53)	1,389,430.53		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	<u>(1,389,430.53)</u>	<u>1,389,430.53</u>		<u>0.00</u>
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(1,007,213.32)</u>	<u>(29,381.82)</u>	<u>578,763.04</u>	<u>(457,832.10)</u>
136. Beginning Fund	1,207,494.61	29,381.82	632,829.22	1,869,705.65
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,207,494.61	29,381.82	632,829.22	1,869,705.65
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	<u>\$200,281.29</u>	<u>\$0.00</u>	<u>\$1,211,592.26</u>	<u>\$1,411,873.55</u>

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$455,395.76	
142. Depreciation	386,739.20	
143. Other	654,804.32	
144. Total Direct		1,496,939.28

145. Indirect Equipment Expense		824,605.61
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	497,752.14	
148. Total Operating		\$497,752.14

149. TOTAL EQUIPMENT EXPENSE \$2,819,297.03

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	23,222.14	884.30		24,106.44
151. Preservation - Structural Improvement	0.00	0.00		0.00
152. Maintenance	760,779.38	839,045.34		1,599,824.72
153. Inventory Operations	0.00	0.00	10,936.18	10,936.18
154. MDOT	0.00		498,112.52	498,112.52
155. Other Reimbursable Charges	0.00	0.00	36,742.48	36,742.48
156. All Other Charges	0.00	0.00	65,683.17	65,683.17
157. Total Equipment Rental Credits	784,001.52	839,929.64	611,474.35	2,235,405.51
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				583,891.52

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$784,001.52	\$839,929.64	\$611,474.35	\$2,235,405.51
	(A)	(B)	(C)	(D)
160. Percent of Total	35.07 %	37.57 %	27.35 %	100.00 %
161. Prorated Total Equipment Expense	988,783.98	1,059,320.61	771,192.44	2,819,297.03
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	204,782.46	219,390.97	159,718.09	583,891.52

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct Imp.	19,135.65	20,083.15
165. Primary Maintenance	526,953.83	553,045.95
166. Local Construction/Cap. Imp.	19,191.30	0.00
167. Local Preservation - Struct. Imp.	20,160.22	21,158.45
168. Local Maintenance	541,069.07	588,001.66
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	223,824.22	234,906.88
171. Equipment Expense - Indirect	196,371.86	206,095.21
172. Equipment Expense - Operating	0.00	0.00
173. Administration	261,188.31	0.00
174. State Trunkline Maintenance	323,309.64	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	1,474.46	0.00
177. Other	520,526.64	97,417.04
178. Total Payroll	\$2,653,205.20	
179. Less Applicable Payroll	(1,013,678.04)	
180. Total Applicable Labor Cost	\$1,639,527.16	Total Distributive \$1,720,708.34

	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	\$312,574.87	\$45,123.00	\$648,132.87	\$985,897.75	\$26,630.79	\$35,681.88	\$2,054,041.16
182. Less: Benefits Recovered	(50,782.54)	(7,330.92)	(105,299.03)	(160,174.06)	(4,326.58)	(5,797.04)	(333,710.17)
183. Less: Refunds	(377.00)	0.00	0.00	0.00	0.00	0.00	(377.00)
184. Benefits to be Distributed	261,415.33	37,792.08	542,833.84	825,723.69	22,304.21	29,884.84	1,719,953.99
185. Applicable Labor Cost	1,639,527.16	1,639,527.16	1,639,527.16	1,639,527.16	1,639,527.16	1,639,527.16	
186. Factor	0.159446	0.023051	0.331092	0.503635	0.013604	0.018228	1.049056

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$3,161.00	\$45.85
188. Primary Preservation - Struct Imp.	226,194.04	3,280.94
189. Primary Maintenance	4,544,424.95	65,916.88
190. Local Construction/Cap. Imp.	618,271.87	8,968.03
191. Local Preservation - Struct. Imp.	1,457,220.56	21,136.98
192. Local Maintenance	2,834,380.45	41,112.69
193. Other	0.00	0.00
194. TOTAL	\$9,683,652.87	\$140,461.37

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	7,575.28	(22,683.97)	0.00	155,573.23	0.00	\$140,464.54
196. Applicable Operation Cost	9,683,652.87	9,683,652.87	9,683,652.87	9,683,652.87	9,683,652.87	
197. Factor	0.000782	(0.002343)	0.000000	0.016066	0.000000	\$0.014505

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

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	\$1,758,739.01	\$3,158.49	\$57,444.71	\$3,158.49	\$1,816,183.72
199. Preser - Struct. Imp.	91,717.97	426,626.86	1,430,810.51	1,029,209.39	1,522,528.48	1,455,836.25
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	3,024,429.49	2,536,274.41	2,247,035.68	295,413.51	5,271,465.17	2,831,687.92
202. Total	<u>\$3,116,147.46</u>	<u>\$4,721,640.28</u>	<u>\$3,681,004.68</u>	<u>\$1,382,067.61</u>	<u>\$6,797,152.14</u>	<u>\$6,103,707.89</u>

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$321,200.91	\$2,108.73
204. Fringe Benefits	354,740.00	2,494.44
205. Equipment Rental	496,349.87	1,762.65
206. Materials	0.00	0.00
207. Handling Charges	0.00	0.00
208. Overhead	149,680.50	1,239.73
209. Other	272,345.51	8,182.64
210. Total Charges for Current Yea	\$1,594,316.79	\$15,788.19
211. Beginning Balance	309,388.53	0.00
212. Sub-Total	1,903,705.32	15,788.19
213. Less Credits	(1,805,722.33)	(15,788.19)
214. Ending Balance	\$97,982.99	\$0.00

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	3,000.00
217. Equipment Road (976, 981)	961,197.04
218. Equipment Shop (977)	19,871.07
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	38,862.95
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$1,022,931.06</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,022,931.06	1,022,931.06
225. Less: Equipment Retirements 689	0.00	0.00	(15,504.46)	(15,504.46)
226. Sub-total	0.00	0.00	1,007,426.60	1,007,426.60
227. Less: Depreciation and Depletion 968	0.00	0.00	(441,904.26)	(441,904.26)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$565,522.34</u>	<u>\$565,522.34</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	2,076,488.07	2,076,488.07
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	(9,845.46)	(9,845.46)

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

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			\$8,223,622.80
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 5 Expenditures)			1,067,625.71
234. Total Capital Outlay (from Capital Outlay)			1,022,931.06
235. Debt Principal Payment (from Page 5 Expenditures)			413,266.79
236. Interest Expense (from Page 5 Expenditures)			23,931.97
236 a. Total Deductions			2,527,755.53
236 b. Adjusted MTF Returns			5,695,867.27
237. Preser - Struct Imp (from Page 5 Expenditures)	\$1,522,528.48	\$1,455,836.25	2,978,364.73
238. Routine Maintenance (from Page 5 Expenditures)	5,271,465.17	2,831,687.92	8,103,153.09
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	6,793,993.65	4,287,524.17	11,081,517.82
241. 90% of Adjusted MTF Returns			5,126,280.54

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

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

Fiscal Year	2005	2006	2007	2008	2009
Expenditures (\$)	453,463.72	349,260.76	127,016.50	27,969.63	10,958.27
Fiscal Year	2010	2011	2012	2013	2014
Expenditures (\$)	6,601.35	6,003.38	0.00	0.00	1,816,183.72
242. TOTAL					\$2,797,457.33

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

$$8,223,622.80 \times .10 = 822,362.28$$

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

**INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511**

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$196,371.86
712-724	Fringe Benefits - Shop Employees	203,169.06
721	Drug Testing	2,584.05
728	Office Supplies - Shop	150.00
731	Janitor Supplies - Shop	5,510.38
733	Welding Supplies	7,451.66
734	Safety Supplies - Shop	9,961.73
736	Tire Shop Supplies	1,154.81
737	Shop Supplies	86,062.35
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	35,530.98
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	1,539.99
810	Education Expense - Shop	0.00
850-859	Communications - Shop	1,376.06
861	Travel and Mileage - Shop Employees	1,241.91
862	Freight Costs	2,475.94
875	Insurance - Shop Buildings	30,565.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	41,560.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	96,662.49
931	Buildings Repairs and Maintenance	25,638.58
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	38,744.13
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	8,028.19
968	Depreciation - Storage Building	20,713.97
968	Depreciation - Shop Equipment	8,112.47
968	Depreciation - Stockroom Expense	0.00
707	Other:	0.00
	243. TOTAL	\$824,605.61

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

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	\$228,638.74
709-714	Administrative Leave	17,111.99
724	Fringe Benefits	272,307.42
727	Postage	1,382.41
728	Office Supplies	8,891.64
730	Dues and Subscriptions	14,385.00
801	Contractual Services	197,072.61
803	Legal Services	1,138.44
804	Auditing and Accounting Services	10,000.00
807	Data Processing	75,367.92
810	Education	0.00
850-853	Communications	12,944.55
861	Travel and Mileage	7,938.00
862	Freight	100.83
873	Public Relations	0.00
874	Advertising	45.36
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	189,683.51
882	Insurance - General Liability	0.00
920-923	Utilities	2,095.49
931	Building Repair/Maintenance	455.86
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	11,871.21
966-967	Overhead	0.00
968	Depreciation - Buildings	5,956.27
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	11,974.02
	Other:	0.00
	244. TOTAL	\$1,069,361.27
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(1,735.56)
	Other:	0.00
	Total Credits to Administrative Expense	\$(1,735.56)
	245. Net Administrative Expense	\$1,067,625.71

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

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 - 2014

Start: 01/01/2014 End: 12/31/2014

**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	\$3,158.49	0.00 mi.	\$1,816,183.72
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		<u>\$3,158.49</u>		<u>\$1,816,183.72</u>

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	25.13 mi.	691,600.34	18.32 mi.	1,446,525.35
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		<u>691,600.34</u>		<u>1,446,525.35</u>
BRIDGES				
261. Replacement	1.00 ea.	830,928.14	0.00 ea.	9,310.90
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		<u>830,928.14</u>		<u>9,310.90</u>
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$1,522,528.48</u>		<u>\$1,455,836.25</u>

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

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

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	62,868.86	18.73	1.57	40,924.65	1,200	13,764.00
ATHENS	37.61	0.00	60,664.93	17.78	0.00	26,225.50	2,571	29,489.37
BEDFORD	63.24	46.60	167,805.32	25.55	12.41	142,798.95	9,517	109,159.99
BURLINGTON	47.22	0.00	76,165.86	24.92	0.00	36,757.00	1,929	22,125.63
CLARENCE	44.01	0.00	70,988.13	24.44	0.00	36,049.00	2,032	23,307.04
CLARENDON	38.40	0.00	61,939.20	22.69	0.00	33,467.75	1,114	12,777.58
CONVIS	37.52	0.00	60,519.76	34.11	0.00	50,312.25	1,666	19,109.02
ECKFORD	33.00	1.09	54,768.08	32.53	1.04	56,790.55	1,282	14,704.54
EMMETT	74.94	64.63	212,135.78	32.07	26.77	274,045.15	11,979	137,399.13
FREDONIA	34.49	0.00	55,632.37	24.78	0.00	36,550.50	1,723	19,762.81
HOMER	44.37	0.00	71,568.81	14.70	0.00	21,682.50	3,010	34,524.70
LEE	34.54	0.00	55,713.02	34.58	0.00	51,005.50	1,257	14,417.79
LEROY	39.95	2.87	68,491.79	30.57	3.23	72,448.85	3,240	37,162.80
MARENGO	37.76	1.61	63,180.20	29.68	0.68	49,537.60	2,131	24,442.57
MARSHALL	36.50	3.45	63,745.90	28.59	4.88	83,503.85	2,922	33,515.34
NEWTON	44.34	5.19	78,848.70	21.46	3.11	57,995.20	2,493	28,594.71
PENNFIELD	66.87	34.71	156,871.83	28.56	10.00	126,826.00	8,913	102,232.11
SHERIDAN	36.10	1.55	60,417.90	23.56	2.16	53,046.20	2,116	24,270.52
TEKONSHA	36.80	0.00	59,358.40	21.18	0.00	31,240.50	1,734	19,888.98
266. Totals	826.40	161.97	\$1,561,684.84	490.48	65.85	\$1,281,207.50	62,829	\$720,648.63

Local Road Rate Per Mile	1613	Primary Road Rate Per Mile	1475
Local Urban Road Rate Per Mile	1412	Primary Urban Road Rate Per Mile	8470
Population Rate Per Capita	11.47		

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
ALBION	0.00	30,459.61	30,459.61	93,885.18
ATHENS				
BEDFORD	0.00	109,183.61	109,183.61	74,834.15
CLARENCE	0.00	72,548.41	72,548.41	39,340.70
CLARENDON				
CONVIS	0.00	219,694.95	219,694.95	176,937.35
ECKFORD	0.00	116,535.85	116,535.85	87,969.24
EMMETT	1,819,342.21	258,675.46	2,078,017.67	134,678.58
FREDONIA	0.00	144,861.97	144,861.97	76,612.09
HOMER	0.00	0.00	0.00	13,611.16
LEROY	0.00	118,672.51	118,672.51	0.00
MARENGO	0.00	830,928.16	830,928.16	0.00
MARSHALL	0.00	110,405.97	110,405.97	84,130.79
NEWTON	0.00	401,125.87	401,125.87	229,183.90
PENNFIELD	0.00	4,153.53	4,153.53	0.00
SHERIDAN	0.00	561,118.83	561,118.83	0.00
267. Totals	\$1,819,342.21	\$2,978,364.73	\$4,797,706.94	\$1,011,183.14

*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 - 2014

Start: 01/01/2014 End: 12/31/2014

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type:

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
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