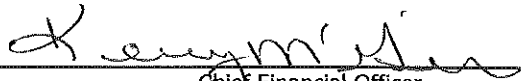


2012
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Otsego County
Michigan
Year Ended 2012

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

5/8/13

Date

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BOARD OF COUNTY ROAD COMMISSIONERS

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Chairman

5/8/13

Date

Year Ended - 2012

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

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$563,240.38
2. Investments	0.00
3. Accounts Receivable	
a. Michigan Transportation Fund	544,449.68
b. State Trunkline Maintenance	138,038.17
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	130,130.60
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	180,000.00

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	487,347.44
6. Equipment Materials and Parts	145,059.62
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00

9. Other

0.00

10. TOTAL ASSETS

\$2,188,265.89

Year Ended - 2012

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$445,249.41
12. Notes Payable (Short Term	0.00
13. Accrued Liability	65,073.76
14. Advances	187,134.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	10,000.00

Fund Balances

19. Primary Road Fund	0.00
20. Local Road Fund	0.00
21. County Road Commission Fund	1,480,808.72
22. Total Fund Balances	1,480,808.72
23. TOTAL LIABILITIES AND FUND BALANCES	<u>\$2,188,265.89</u>

Year Ended - 2012

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$125,501.18	
25. Land Improvements	\$0.00		
25 a.Less: Accumulated Depreciation	0.00	0.00	
26. Depletable Assets	4,760.04		
26 a.Less: Accumulated Depreciation	0.00	4,760.04	
27. Buildings	3,934,836.56		
27 a.Less: Accumulated Depreciation	(1,460,978.74)	2,473,857.82	
28. Equipment - Road	5,438,994.42		
28 a.Less: Accumulated Depreciation	(5,084,949.29)	354,045.13	
29. Equipment - Shop	97,786.45		
29 a.Less: Accumulated Depreciation	(88,463.02)	9,323.43	
30. Equipment - Engineers	16,975.64		
30 a.Less: Accumulated Depreciation	(14,804.84)	2,170.80	
31. Yard and Storage Equipment	1,799.69		
31 a.Less: Accumulated Depreciation	(1,799.69)	0.00	
32. Office Equipment and Furniture	42,652.42		
32 a.Less: Accumulated Depreciation	(35,191.00)	7,461.42	
33. Infrastructure	42,095,731.00		
33 a.Less: Accumulated Depreciation	(23,560,206.00)	18,535,525.00	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		\$21,512,644.82
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	2,977,119.82	
	37 d.Infrastructure	18,535,525.00	
	38. Total Equities		\$21,512,644.82
<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		78,432.33	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		\$78,432.33
<u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			\$0.00

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	45,060.64	45,060.64
Federal Sources				
50. Surface Tran. Program (STP)	195,476.01	0.00	0.00	195,476.01
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	411,067.77	0.00	0.00	411,067.77
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	606,543.78	0.00	0.00	606,543.78
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,246.61	3,753.39		10,000.00
58. Snow Removal	0.00	216,601.98		216,601.98
59. Urban Road	213,213.73	86,992.82		300,206.55
60. Allocation	1,923,650.74	1,155,860.86		3,079,511.60
61. Total MTF	2,143,111.08	1,463,209.05		3,606,320.13
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	0.00	0.00	0.00	0.00
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)	375,872.80	0.00		375,872.80
68. Forest Road (E)	85,108.92	0.00		85,108.92
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	460,981.72	0.00		460,981.72
72. Total State Sources	\$2,604,092.80	\$1,463,209.05	\$0.00	\$4,067,301.85

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	\$0.00	\$0.00
74. Township Contr.	1,007,021.09	0.00	0.00	1,007,021.09
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	1,007,021.09	0.00	0.00	1,007,021.09
Charges for Service				
77. Trunkline Maintenance	0.00		1,030,275.10	1,030,275.10
78. Trunkline Non-maintenance	0.00		52,197.75	52,197.75
79. Salvage Sales	0.00	0.00	6,379.98	6,379.98
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	1,088,852.83	1,088,852.83
Interest and Rents				
82. Interest Earned	0.00	0.00	930.40	930.40
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	0.00	0.00	930.40	930.40
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	(21.86)	(21.86)
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	721,639.07	721,639.07
91. Total Other	0.00	0.00	721,617.21	721,617.21
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	\$4,217,657.67	\$1,463,209.05	\$1,856,461.08	\$7,537,327.80

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	2,073,557.83	907,189.53		2,980,747.36
105. Structures	0.00	0.00		0.00
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.	2,073,557.83	907,189.53		2,980,747.36
Maintenance				
111. Roads	444,909.10	1,009,774.26		1,454,683.36
112. Structures	4,640.64	0.00		4,640.64
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	593,739.75	446,722.29		1,040,462.04
115. Traffic Control	64,009.91	42,801.38		106,811.29
116. Total Maintenance	1,107,299.40	1,499,297.93		2,606,597.33
117. Total Construction, Preservation And Maintenance.	3,180,857.23	2,406,487.46		5,587,344.69
Other				
118. Trunkline Maintenance	0.00		898,569.10	898,569.10
119. Trunkline Non-maintenance	0.00		52,197.75	52,197.75
120. Administrative Expense	259,871.75	196,606.78		456,478.53
121. Equipment - Net	118,920.02	253,946.57	141,462.40	514,328.99
122. Capital Outlay - Net	0.00	0.00	(7,562.63)	(7,562.63)
123. Debt Principal Payment	0.00	0.00	30,000.00	30,000.00
124. Interest Expense	0.00	0.00	43,645.83	43,645.83
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	378,791.77	450,553.35	1,158,312.45	1,987,657.57
128. Total Expenditures	\$3,559,649.00	\$2,857,040.81	\$1,158,312.45	\$7,575,002.26

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	\$4,217,657.67	\$1,463,209.05	\$1,856,461.08	\$7,537,327.80
130. Total Expenditures	3,559,649.00	2,857,040.81	1,158,312.45	7,575,002.26
131. Excess of Revenues Over (Under) Expenditures	658,008.67	(1,393,831.76)	698,148.63	(37,674.46)
132. Optional Transfers				
132 a. Primary to Local (50%)	(658,008.67)	658,008.67		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	(658,008.67)	658,008.67		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	0.00	(735,823.09)	698,148.63	(37,674.46)
136. Beginning Fund	0.00	0.00	1,518,483.18	1,518,483.18
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	0.00	0.00	1,518,483.18	1,518,483.18
139. Interfund Transfer(County to Primary and/or Local)	0.00	735,823.09	(735,823.09)	0.00
140. Ending Fund Balance	\$0.00	\$0.00	\$1,480,808.72	\$1,480,808.72

Year Ended - 2012

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$381,410.90	
142. Depreciation	191,180.29	
143. Other	282,527.16	
144. Total Direct		855,118.35

145. Indirect Equipment Expense		638,608.70
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	400,612.00	
148. Total Operating		\$400,612.00

149. TOTAL EQUIPMENT EXPENSE \$1,894,339.05

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	4,330.71	149,526.89		153,857.60
152. Maintenance	314,746.82	531,844.05		846,590.87
153. Inventory Operations	0.00	0.00	6,483.50	6,483.50
154. MDOT	0.00		309,909.58	309,909.58
155. Other Reimbursable Charges	0.00	0.00	2,489.59	2,489.59
156. All Other Charges	0.00	0.00	60,678.92	60,678.92
157. Total Equipment Rental Credits	319,077.53	681,370.94	379,561.59	1,380,010.06
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				514,328.99

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$319,077.53	\$681,370.94	\$379,561.59	\$1,380,010.06
	(A)	(B)	(C)	(D)
160. Percent of Total	23.12 %	49.37 %	27.50 %	100.00 %
161. Prorated Total Equipment Expense	437,997.55	935,317.51	521,023.99	1,894,339.05
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	118,920.02	253,946.57	141,462.40	514,328.99

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.	32,110.12	43,009.24
165. Primary Maintenance	169,415.68	226,920.37
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	85,442.62	114,444.37
168. Local Maintenance	229,595.98	307,527.64
169. Inventory	4,732.42	0.00
170. Equipment Expense - Direct	163,035.83	218,375.01
171. Equipment Expense - Indirect	128,100.85	171,582.07
172. Equipment Expense - Operating	0.00	0.00
173. Administration	199,891.22	237,015.38
174. State Trunkline Maintenance	213,846.08	
175. Sundry Account Rec.	878.52	
176. Capital Outlay	8,766.31	11,741.85
177. Other	6,765.45	9,061.84
178. Total Payroll	\$1,242,581.08	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$1,242,581.08	Total Distributive \$1,339,677.77

	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	\$152,139.59	\$32,828.38	\$548,995.81	\$867,255.22	\$1,002.22	\$8,513.97	\$1,610,735.19
182. Less: Benefits Recovered	(25,602.32)	(5,524.42)	(92,386.00)	(145,943.26)	(168.66)	1,432.75	(268,191.91)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	126,537.27	27,303.96	456,609.81	721,311.96	833.56	7,081.22	1,342,543.28
185. Applicable Labor Cost	823,232.84	1,023,124.06	1,023,124.06	1,023,124.06	1,023,124.06	1,023,124.06	
186. Factor	0.153708	0.026687	0.446290	0.705009	0.000815	0.006921	1.339430

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.	1,123,552.37	0.00
189. Primary Maintenance	1,140,190.19	0.00
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	934,136.54	0.00
192. Local Maintenance	1,543,832.86	0.00
193. Other	0.00	(136,783.85)
194. TOTAL	\$4,741,711.96	\$(136,783.85)

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	3,888.56	(244,627.41)	26,537.42	0.00	77,417.58	\$(136,783.85)
196. Applicable Operation Cost	4,741,711.96	4,741,711.96	4,741,711.96	4,741,711.96	4,741,711.96	
197. Factor	0.000820	(0.051591)	0.005597	0.000000	0.016327	\$(0.028847)

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	
	<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.	362,317.86	618,384.76	1,711,239.97	288,804.77	2,073,557.83	907,189.53
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,062,234.02	1,454,550.72	45,065.38	44,747.21	1,107,299.40	1,499,297.93
202. Total	\$1,424,551.88	\$2,072,935.48	\$1,756,305.35	\$333,551.98	\$3,180,857.23	\$2,406,487.46

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	\$202,477.36	\$11,368.72
204. Fringe Benefits	253,319.43	14,223.41
205. Equipment Rental	305,387.18	4,522.40
206. Materials	290,521.91	22,083.22
207. Handling Charges	0.00	0.00
208. Overhead	9,200.97	0.00
209. Other	0.00	0.00
210. Total Charges for Current Yea	\$1,060,906.85	\$52,197.75
211. Beginning Balance	107,406.42	0.00
212. Sub-Total	1,168,313.27	52,197.75
213. Less Credits	(1,030,275.10)	(52,197.75)
214. Ending Balance	\$138,038.17	\$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)	213,205.19
217. Equipment Road (976, 981)	58,424.43
218. Equipment Shop (977)	804.56
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	5,022.50
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$277,456.68</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	277,456.68	277,456.68
225. Less: Equipment Retirements 689	0.00	0.00	(21.86)	(21.86)
226. Sub-total	0.00	0.00	277,434.82	277,434.82
227. Less: Depreciation and Depletion 968	0.00	0.00	(284,997.45)	(284,997.45)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(7,562.63)</u>	<u>\$(7,562.63)</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	2,985,240.45	2,985,240.45
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	(21.86)	(21.86)

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			\$3,606,320.13
DEDUCTIONS			
233. Administrative Expense (from Page 5 Expenditures)			456,478.53
234. Total Capital Outlay (from Capital Outlay)			277,456.68
235. Debt Principal Payment (from Page 5 Expenditures)			30,000.00
236. Interest Expense (from Page 5 Expenditures)			43,645.83
236 a. Total Deductions			807,581.04
236 b. Adjusted MTF Returns			2,798,739.09
237. Preser - Struct Imp (from Page 5 Expenditures)	\$2,073,557.83	\$907,189.53	2,980,747.36
238. Routine Maintenance (from Page 5 Expenditures)	1,107,299.40	1,499,297.93	2,606,597.33
239. Less Federal Aid for Preser - Struct Imp	(606,543.78)	0.00	(606,543.78)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	2,574,313.45	2,406,487.46	4,980,800.91
241. 90% of Adjusted MTF Returns			2,518,865.18

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>542,045.00</u>	<u>564,543.00</u>	<u>1,157,200.00</u>	<u>1,134,814.00</u>	<u>672,055.00</u>
Fiscal Year	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Expenditures (\$)	<u>2,492,333.00</u>	<u>543,826.86</u>	<u>398,372.47</u>	<u>729,390.27</u>	<u>656,504.16</u>
				242. TOTAL	<u>\$8,891,083.76</u>

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

$$\underline{3,606,320.13} \times .10 = \underline{360,632.01}$$

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	\$93,160.90
712-724	Fringe Benefits - Shop Employees	171,582.07
721	Drug Testing	3,472.08
728	Office Supplies - Shop	1,331.09
731	Janitor Supplies - Shop	17,173.00
733	Welding Supplies	0.00
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	0.00
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	864.41
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	60,882.16
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	33,852.58
931	Buildings Repairs and Maintenance	111,950.38
932	Yard and Storage Repairs and Maintenance	32,464.25
933	Shop Equipment Repairs and Maintenance	823.61
934	Office Equipment Repairs and Maintenance	8,079.54
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	12,824.87
968	Depreciation - Shop Building	87,361.30
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	2,786.46
968	Depreciation - Stockroom Expense	0.00
707	Other:	0.00
	243. TOTAL	\$638,608.70

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	\$166,786.20
709-714	Administrative Leave	32,389.98
724	Fringe Benefits	237,015.03
727	Postage	1,858.35
728	Office Supplies	3,965.69
730	Dues and Subscriptions	7,131.13
801	Contractual Services	11,457.40
803	Legal Services	43,092.39
804	Auditing and Accounting Services	0.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	4,070.67
861	Travel and Mileage	16,846.06
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	3,829.64
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	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	1,729.81
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	175.00
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	3,669.40
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	0.00
	Other:	14,558.97
	244. TOTAL	\$548,575.72

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(92,000.97)
691	Purchase Discounts	(96.22)
	Other:	0.00
	Total Credits to Administrative Expense	\$(92,097.19)
	<u>245. Net Administrative Expense</u>	<u>\$456,478.53</u>

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>
East Sturgeon Valley Road	Fontinalis Road Easterly 4 miles	85,108.92	Resurfacing
	246. Total	<u>\$85,108.92</u>	

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	11.75 mi.	x \$1,879,942.54	3.24 mi.	\$136,146.40
252. Resurfacing	7.05 mi.	193,615.29	21.03 mi.	472,360.39
253. Gravel Surfacing	0.00 mi.	0.00	0.42 mi.	98,894.59
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	3.00 ea.	199,788.15
260. Subtotals		2,073,557.83		907,189.53
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.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		0.00		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$2,073,557.83		\$907,189.53

*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			Miles Outside Municipalities				
	Total Local	Local Urban	Funds Received	Total Primary	Primary Urban	Funds Received	Population Outside Municipalities	Funds Received
	(mi)	(mi)	(\$)	(mi)	(mi)	(\$)		(\$)
Bagley	73.96	35.48	167,174.88	19.67	15.96	170,220.75	5,838	64,218.00
Charlton	86.82	0.00	134,310.54	43.90	0.00	62,030.70	1,330	14,630.00
Chester	66.75	0.00	103,262.25	22.71	0.00	32,089.23	934	10,274.00
Corwith	104.55	0.00	161,738.85	48.88	0.00	69,067.44	1,416	15,576.00
Dover	28.52	0.00	44,120.44	17.06	0.00	24,105.78	525	5,775.00
Elmira	43.66	0.00	67,542.02	14.54	0.00	20,545.02	1,598	17,578.00
Hayes	77.91	0.00	120,526.78	17.27	0.00	24,402.51	1,437	15,807.00
Livingston	48.11	13.85	95,021.12	23.44	2.29	53,556.68	2,445	26,895.00
Otsego Lake	74.99	9.23	129,734.54	20.59	5.01	73,802.91	2,532	27,852.00
266. Totals	605.27	58.56	\$1,023,431.42	228.06	23.26	\$529,821.02	18,055	\$198,605.00

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* (\$)
Bagley	133,484.18	38,774.13	172,258.31	95,108.00
Charlton	56,219.21	0.00	56,219.21	0.00
Chester	0.00	170,583.46	170,583.46	0.00
Corwith	86,712.63	0.00	86,712.63	2,625.00
Dover				
Elmira	88,055.39	0.00	88,055.39	41,910.00
Hayes	130,785.39	56,999.88	187,785.27	134,875.00
Livingston	76,665.14	1,694,249.15	1,770,914.29	496,727.57
Otsego Lake	335,267.59	112,951.21	448,218.80	235,775.52
267. Totals	\$907,189.53	\$2,073,557.83	\$2,980,747.36	\$1,007,021.09

*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

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
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Year Ended - 2012

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

Sub Ledger Report

Line 1 Cash

Account	Description	Amount (\$)
001	Cash Sweep	35,000.00
002	Cash Savings	428,040.38
004	Petty Cash	200.00
006	Bond Proceeds	0.00
008	Investment	100,000.00

Line 3 Due on County Road Agreement

Account	Description	Amount (\$)
080-4	Corwith	2,625.00
080-7	Hayes	6,200.00
080-8	Livingston	121,305.60

Line 18 Other (Identify)

Account	Description	Amount (\$)
-	Due To State Of Michigan 228	0.00
-	Perform. Deposits Payable 283	0.00
283	performance deposits payable	10,000.00

Line 49 Specify - County

Account	Description	Amount (\$)
450-451	License & Permits	45,060.64

Line 55 FS-Other - Primary

Account	Description	Amount (\$)
-	Safety	0.00

Line 63 OTH-Other - County

Account	Description	Amount (\$)
539	State Grants	0.00

Line 63 OTH-Other - Local

Account	Description	Amount (\$)
-	Jobs today	0.00

Line 90 Other2 Other - County

Account	Description	Amount (\$)
675	Other Contributions	704,726.53
695-696	Insurance Recoveries	16,912.54

Year Ended - 2012

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

Line 109 Other - Local

Account	Description	Amount (\$)
other	other	0.00

Line 143 Other - Primary

Account	Description	Amount (\$)
parts	parts	282,527.16

Line 156 All Other Charges - County

Account	Description	Amount (\$)
a450	license permits	3,090.46
a510	direct	9,263.04
a511	indirect	27,288.23
a514	dist exp	21,008.20
a515	admin	23.10
a900	cap out	5.89

Line 177 Other - Distributive Calculation

Account	Description	Amount (\$)
-	permits	0.00
177	dist calc	9,061.84

Line 177 Other - Total Labor Charge

Account	Description	Amount (\$)
451	Permits	6,765.45

Line 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
704-4	Training meetings	3,413.57
720	Unemployment	682.00
734-0	Safety equipment	2,704.88
956-0	Safety awards	1,713.52

Line 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
misc	benefits recovered	1,432.75

Line 193 Other - Distributed Total

Account	Description	Amount (\$)
188 Dist	Distributed Total	(32,411.12)
189 Dist	Distributed Total	(32,891.07)
191 Dist	Distributed Total	(26,947.04)
192 Dist	Distributed Total	(44,534.62)

Year Ended - 2012

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

Line 195 Expenses Distributed - Other

Account	Description	Amount (\$)
704.1	Union Affairs	4,879.56
704.2	County Foreman	70,020.16
704.3	Down time	2,517.86

Line 209 Other - MDOT Other

Account	Description	Amount (\$)
-	signals	0.00

Line 242 Expenditure10

Account	Description	Amount (\$)
Multi	Non Motorized Improvements	656,504.16

Line 243 707 Wages - Shop and Garage

Account	Description	Amount (\$)
707-1	Janitor Wages	5,629.05
707-2	Shop Supervision	44,820.16
707-3	Stock Clerk Wages	17.87
707-4	Stock Clerk Wages	42,693.82

Line 243 921-923 Utilities - Shop and Storage Buildings

Account	Description	Amount (\$)
921	Electric	16,562.34
922	heating fuel	16,304.71
923	well/septic	985.53

Line 244 244 Other

Account	Description	Amount (\$)
729-0	Engineer	1,061.65
736-0	Printing	1,590.84
737-0	Surety bonds	6,287.58
939-0	E/M & Office Car	5,618.90

Line 244 703-708 Salaries and Wages

Account	Description	Amount (\$)
703-1	Commissioners	35,000.00
703-2	Office	110,332.65
703-3	E/M	17,307.71
707-1	Janitor	4,145.84

Line 244 709-714 Administrative Leave

Account	Description	Amount (\$)
709-0	Vacation	11,210.08
710-0	Sick	5,244.25

Year Ended - 2012

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

711-0	Holiday	7,769.27
712-0	Funeral/Jury/BDay	1,959.62
713-0	Personal	3,006.76
714-0	Qtrly Payment	3,200.00

Line 244 728 Office Supplies

Account	Description	Amount (\$)
728-0	office	3,965.69

Line 244 730 Dues and Subscriptions

Account	Description	Amount (\$)
730-0	Dues & Publications	7,131.13

Line 244 801 Contractual Services

Account	Description	Amount (\$)
801-0	Contracted	7,957.40
802-0	Engineering	3,500.00

Line 244 850-853 Communications

Account	Description	Amount (\$)
851-0	Telephone	4,070.67

Line 244 920-923 Utilities

Account	Description	Amount (\$)
921-0	Office power	871.69
922-0	Office heat	858.12

Line 259 Other Local System *Unit

Account	Description	Amount (\$)
Crapo	Culvert	1.00
Lewis	Culvert	1.00
Viking	Culvert	1.00

Line 259 Other Local System Expenditure

Account	Description	Amount (\$)
Crapo	Culvert	56,219.21
Lewis	Culvert	86,712.63
Viking	Culvert	56,856.31