

**2013**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
  
**Otsego 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

4-10-14  
\_\_\_\_\_  
Date

Year Ended - 2013

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

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

1. Cash	\$526,171.90
2. Investments	0.00
3. Accounts Receivable	
a. Michigan Transportation Fund	548,383.00
b. State Trunkline Maintenance	241,007.96
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	37,689.68
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	4,390.00

**Inventories/Pre-Paid Insurance/Other**

4. Deferred Expense State Aid	0.00
5. Road Materials	400,325.87
6. Equipment Materials and Parts	140,169.06
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00

**9. Other**

0.00

**10. TOTAL ASSETS****\$1,898,137.47**

Year Ended - 2013

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

**Liabilities and Fund Balances****Liabilities**

11. Accounts Payable	\$93,713.90
12. Notes Payable ( Short Term	0.00
13. Accrued Liability	69,429.49
14. Advances	151,840.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	40,000.00

**Fund Balances**

19. Primary Road Fund	0.00
20. Local Road Fund	0.00
21. County Road Commission Fund	1,543,154.08
<b>22. Total Fund Balances</b>	<b>1,543,154.08</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$1,898,137.47**

Year Ended - 2013

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

## 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	(1,548,877.78)	2,385,958.78
28. Equipment - Road	5,841,861.11	
28 a.Less: Accumulated Depreciation	(5,087,473.27)	754,387.84
29. Equipment - Shop	97,786.45	
29 a.Less: Accumulated Depreciation	(91,263.70)	6,522.75
30. Equipment - Engineers	16,975.64	
30 a.Less: Accumulated Depreciation	(15,270.20)	1,705.44
31. Yard and Storage Equipment	1,799.69	
31 a.Less: Accumulated Depreciation	(1,799.69)	0.00
32. Office Equipment and Furniture	43,000.29	
32 a.Less: Accumulated Depreciation	(38,041.92)	4,958.37
33. Infrastructure	46,998,323.00	
33 a.Less: Accumulated Depreciation	(25,665,460.00)	21,332,863.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	<b>36. Total Assets</b>	<b><u>\$24,616,657.40</u></b>
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	3,283,794.40
	37 d.Infrastructure	21,332,863.00
	<b>38. Total Equities</b>	<b><u>\$24,616,657.40</u></b>
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		825,000.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		75,842.96
42. Installment/Lease Purchase Payable		460,642.00
43. Other		0.00
	<b>44. Total Liabilities</b>	<b><u>\$1,361,484.96</u></b>
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Penslon) 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)
<b><u>Taxes</u></b>				
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
<b><u>Licenses and Permits</u></b>				
49. Specify	0.00	0.00	55,987.00	55,987.00
<b><u>Federal Sources</u></b>				
50. Surface Tran. Program (STP)	0.00	0.00	0.00	0.00
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	2,558,429.50	0.00	0.00	2,558,429.50
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	2,558,429.50	0.00	0.00	2,558,429.50
<b>STATE SOURCES</b>				
<b><u>Michigan Transportation Fund</u></b>				
57. Engineering	6,210.80	3,789.20		10,000.00
58. Snow Removal	0.00	219,078.94		219,078.94
59. Urban Road	217,053.51	88,559.43		305,612.94
60. Allocation	1,936,576.51	1,181,500.85		3,118,077.36
61. Total MTF	2,159,840.82	1,492,928.42		3,652,769.24
<b><u>Other</u></b>				
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
<b><u>Economic Development Fund</u></b>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	188,968.60	0.00		188,968.60
68. Forest Road (E)	85,108.92	0.00		85,108.92
69. Urban Area (F)	252,202.67	0.00		252,202.67
70. Other	186,230.54	0.00		186,230.54
71. Total EDF	712,510.73	0.00		712,510.73
<b>72. Total State Sources</b>	<b>\$2,872,351.55</b>	<b>\$1,492,928.42</b>	<b>\$0.00</b>	<b>\$4,365,279.97</b>

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)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	1,021,475.33	0.00	0.00	1,021,475.33
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	1,021,475.33	0.00	0.00	1,021,475.33
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		1,402,020.64	1,402,020.64
78. Trunkline Non-maintenance	0.00		0.00	0.00
79. Salvage Sales	0.00	0.00	8,533.14	8,533.14
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	1,410,553.78	1,410,553.78
<b>Interest and Rents</b>				
82. Interest Earned	0.00	0.00	2,220.77	2,220.77
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	0.00	0.00	2,220.77	2,220.77
<b>Other</b>				
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	16,334.02	16,334.02
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	339,260.57	339,260.57
91. Total Other	0.00	0.00	355,594.59	355,594.59
<b>Other Financing Sources</b>				
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	460,642.00	460,642.00
96. Total Other Fin. Sources	0.00	0.00	460,642.00	460,642.00
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$6,452,256.38</b>	<b>\$1,492,928.42</b>	<b>\$2,284,998.14</b>	<b>\$10,230,182.94</b>

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)
<b>Construction/Capacity Improvement</b>				
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
<b>Preservation - Structural Improvements</b>				
104. Roads	4,304,356.90	598,235.49		4,902,592.39
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.	4,304,356.90	598,235.49		4,902,592.39
<b>Maintenance</b>				
111. Roads	453,993.81	1,128,265.00		1,582,258.81
112. Structures	2,000.06	0.00		2,000.06
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	696,534.08	610,163.89		1,306,697.97
115. Traffic Control	119,920.46	45,647.01		165,567.47
116. Total Maintenance	1,272,448.41	1,784,075.90		3,056,524.31
117. Total Construction., Preservation And Maintenance.	5,576,805.31	2,382,311.39		7,959,116.70
<b>Other</b>				
118. Trunkline Maintenance	0.00		1,201,424.64	1,201,424.64
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	241,965.31	103,363.25		345,328.56
121. Equipment - Net	70,053.13	128,303.65	87,350.82	285,707.60
122. Capital Outlay - Net	0.00	0.00	310,022.58	310,022.58
123. Debt Principal Payment	0.00	0.00	30,000.00	30,000.00
124. Interest Expense	0.00	0.00	36,237.50	36,237.50
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	312,018.44	231,666.90	1,665,035.54	2,208,720.88
<b>128. Total Expenditures</b>	<b>\$5,888,823.75</b>	<b>\$2,613,978.29</b>	<b>\$1,665,035.54</b>	<b>\$10,167,837.58</b>

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	\$6,452,256.38	\$1,492,928.42	\$2,284,998.14	\$10,230,182.94
130. Total Expenditures	5,888,823.75	2,613,978.29	1,665,035.54	10,167,837.58
131. Excess of Revenues Over (Under) Expenditures	563,432.63	(1,121,049.87)	619,962.60	62,345.36
132. Optional Transfers				
132 a. Primary to Local (50%)	(563,432.63)	563,432.63		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	(563,432.63)	563,432.63		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	0.00	(557,617.24)	619,962.60	62,345.36
136. Beginning Fund	0.00	0.00	1,480,808.72	1,480,808.72
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	0.00	0.00	1,480,808.72	1,480,808.72
139. Interfund Transfer(County to Primary and/or Local)	0.00	557,617.24	(557,617.24)	0.00
140. Ending Fund Balance	\$0.00	\$0.00	\$1,543,154.08	\$1,543,154.08



Year Ended - 2013

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

**EQUIPMENT EXPENSE**

Direct Equipment Expense

141. Labor and Fringe Benefits	\$361,963.52	
142. Depreciation	161,449.90	
143. Other	373,816.05	
<b>144. Total Direct</b>		<b>897,229.47</b>

145. Indirect Equipment Expense		604,186.73
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	493,676.10	
<b>148. Total Operating</b>		<b>\$493,676.10</b>

**149. TOTAL EQUIPMENT EXPENSE** \$1,995,092.30

**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	6,993.74	80,288.26		87,282.00
152. Maintenance	412,133.21	687,350.73		1,099,483.94
153. Inventory Operations	0.00	0.00	8,543.52	8,543.52
154. MDOT	0.00		463,683.29	463,683.29
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	50,391.95	50,391.95
157. Total Equipment Rental Credits	419,126.95	767,638.99	522,618.76	1,709,384.70

(A) (B) (C) (D)

158. (Gain) or Loss on Usage of Equipment				285,707.60
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**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	\$419,126.95	\$767,638.99	\$522,618.76	\$1,709,384.70
	(A)	(B)	(C)	(D)
160. Percent of Total	24.52 %	44.91 %	30.57 %	100.00 %
161. Prorated Total Equipment Expense	489,180.08	895,942.64	609,969.58	1,995,092.30
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	70,053.13	128,303.65	87,350.82	285,707.60

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.	57,994.15	67,358.32
165. Primary Maintenance	194,666.33	226,098.62
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	30,808.28	35,782.82
168. Local Maintenance	258,818.16	300,608.89
169. Inventory	3,462.83	0.00
170. Equipment Expense - Direct	167,461.91	194,501.57
171. Equipment Expense - Indirect	131,182.32	152,364.00
172. Equipment Expense - Operating	0.00	0.00
173. Administration	195,946.53	197,625.60
174. State Trunkline Maintenance	251,071.09	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	8,460.36	9,826.43
177. Other	3,833.12	4,452.04
<b>178. Total Payroll</b>	<u>\$1,303,705.08</u>	
179. Less Applicable Payroll	0.00	
<b>180. Total Applicable Labor Cost</b>	<u>\$1,303,705.08</u>	Total Distributive <u>\$1,188,618.29</u>

	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	\$162,401.99	\$33,231.59	\$495,392.67	\$772,077.78	\$1,388.60	\$15,185.25	\$1,479,677.88
182. Less: Benefits Recovered	(31,945.23)	(6,536.81)	(97,446.06)	(151,871.32)	(273.14)	(2,987.01)	(291,059.57)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	130,456.76	26,694.78	397,946.61	620,206.46	1,115.46	12,198.24	1,188,618.31
185. Applicable Labor Cost	853,224.63	1,049,171.16	1,049,171.16	1,049,171.16	1,049,171.16	1,049,171.16	
186. Factor	0.152898	0.025444	0.379296	0.591139	0.001063	0.011627	1.161467

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.	1,285,029.67	19,726.46
189. Primary Maintenance	1,253,207.92	19,240.49
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	589,190.76	9,044.73
192. Local Maintenance	1,757,102.62	26,973.28
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$4,884,530.97</b>	<b>\$74,984.96</b>

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	2,622.96	5,497.06	(9,038.00)	0.00	75,902.94	\$74,984.96
196. Applicable Operation Cost	4,884,530.97	4,884,530.97	4,884,530.97	4,884,530.97	4,884,530.97	
197. Factor	0.000537	0.001125	(0.001850)	0.000000	0.015539	\$0.015351

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.	3,482,229.54	493,214.66	822,127.36	105,020.83	4,304,356.90	598,235.49
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,176,281.91	1,742,344.01	96,166.50	41,731.89	1,272,448.41	1,784,075.90
<b>202. Total</b>	<u>\$4,658,511.45</u>	<u>\$2,235,558.67</u>	<u>\$918,293.86</u>	<u>\$146,752.72</u>	<u>\$5,576,805.31</u>	<u>\$2,382,311.39</u>

Year Ended - 2013

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

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$251,071.09	\$0.00
204. Fringe Benefits	287,099.80	0.00
205. Equipment Rental	463,683.29	0.00
206. Materials	374,386.46	0.00
207. Handling Charges	0.00	0.00
208. Overhead	128,749.79	0.00
209. Other	0.00	0.00
<b>210. Total Charges for Current Yea</b>	<b>\$1,504,990.43</b>	<b>\$0.00</b>
211. Beginning Balance	138,038.17	0.00
212. Sub-Total	1,643,028.60	0.00
213. Less Credits	(1,402,020.64)	0.00
<b>214. Ending Balance</b>	<b>\$241,007.96</b>	<b>\$0.00</b>

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)	0.00
217. Equipment Road (976, 981)	565,600.50
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	347.87
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$565,948.37</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	565,948.37	565,948.37
225. Less: Equipment Retirements 689	0.00	0.00	(405.49)	(405.49)
226. Sub-total	0.00	0.00	565,542.88	565,542.88
227. Less: Depreciation and Depletion 968	0.00	0.00	(255,520.30)	(255,520.30)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$310,022.58</u>	<u>\$310,022.58</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	2,977,119.82	2,977,119.82
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	16,334.02	16,334.02

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			\$3,652,769.24
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 5 Expenditures)			345,328.56
234. Total Capital Outlay (from Capital Outlay)			565,948.37
235. Debt Principal Payment (from Page 5 Expenditures)			30,000.00
236. Interest Expense (from Page 5 Expenditures)			36,237.50
236 a. Total Deductions			977,514.43
236 b. Adjusted MTF Returns			2,675,254.81
237. Preser - Struct Imp (from Page 5 Expenditures)	\$4,304,356.90	\$598,235.49	4,902,592.39
238. Routine Maintenance (from Page 5 Expenditures)	1,272,448.41	1,784,075.90	3,056,524.31
239. Less Federal Aid for Preser - Struct Imp	(2,558,429.50)	0.00	(2,558,429.50)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	3,018,375.81	2,382,311.39	5,400,687.20
241. 90% of Adjusted MTF Returns			2,407,729.33

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 (\$)	564,543.00	1,157,200.00	1,134,814.00	672,055.00	2,492,333.00
Fiscal Year	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Expenditures (\$)	543,826.86	398,372.47	729,390.27	656,504.16	1,429,818.66
				<b>242. TOTAL</b>	<u>\$9,778,857.42</u>

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

$$\underline{3,652,769.24} \times .10 = \underline{365,276.92}$$



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	\$92,873.98
712-724	Fringe Benefits - Shop Employees	152,364.00
721	Drug Testing	2,602.09
728	Office Supplies - Shop	5,908.51
731	Janitor Supplies - Shop	21,934.00
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	841.65
861	Travel and Mileage - Shop Employees	0.00
862	Frelght Costs	0.00
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	62,723.40
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	44,934.62
931	Buildings Repairs and Maintenance	83,506.24
932	Yard and Storage Repairs and Maintenance	19,913.91
933	Shop Equipment Repairs and Maintenance	261.50
934	Office Equipment Repairs and Maintenance	7,978.81
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	19,721.83
968	Depreciation - Shop Building	85,821.51
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	2,800.68
968	Depreciation - Stockroom Expense	0.00
707	Other:	0.00
	<b>243. TOTAL</b>	<b>\$604,186.73</b>

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	\$163,123.26
709-714	Administrative Leave	32,616.21
724	Fringe Benefits	197,625.25
727	Postage	2,434.62
728	Office Supplies	5,464.80
730	Dues and Subscriptions	7,927.50
801	Contractual Services	15,341.50
803	Legal Services	15,160.63
804	Auditing and Accounting Services	0.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	4,727.14
861	Travel and Mileage	13,489.98
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	2,739.01
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	2,307.07
931	Building Repair/Maintenance	0.00
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	2,045.81
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	0.00
	Other:	9,205.90
	<b>244. TOTAL</b>	<b>\$474,208.68</b>

**Less: Credits to Administrative Expense**

646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(128,749.79)
691	Purchase Discounts	(130.33)
	Other:	0.00
	<b>Total Credits to Administrative Expense</b>	<b>\$(128,880.12)</b>
	<b>245. Net Administrative Expense</b>	<b>\$345,328.56</b>

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

Year Ended - 2013

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

**CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS  
Summary**

**CONSTRUCTION / CAPACITY IMPROVEMENTS**

ROADS	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
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
<b>250. TOTAL CONSTRUCTION/CAPACITY IMP</b>		<b>0.00</b>		<b>0.00</b>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

ROADS	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
251. Reconstruction	17.77 mi. x	\$2,654,305.08	0.34 mi.	\$10,118.45
252. Resurfacing	6.12 mi.	1,650,051.82	43.55 mi.	473,481.69
253. Gravel Surfacing	0.00 mi.	0.00	0.97 mi.	93,532.13
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.	21,103.22
<b>260. Subtotals</b>		<b>4,304,356.90</b>		<b>598,235.49</b>
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
<b>264. Bridge Subtotals</b>		<b>0.00</b>		<b>0.00</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$4,304,356.90</b>		<b>\$598,235.49</b>

\*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		Funds Received (\$)	Miles Outside Municipalities		Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
	Total Local (mi)	Local Urban (mi)		Total Primary (mi)	Primary Urban (mi)			
Bagley	73.96	35.48	170,895.84	19.67	15.96	174,038.48	5,838	65,619.12
Charlton	86.82	0.00	137,262.42	43.90	0.00	63,391.60	1,330	14,949.20
Chester	66.75	0.00	105,531.75	22.71	0.00	32,793.24	934	10,498.16
Corwith	104.55	0.00	165,293.55	48.88	0.00	70,582.72	1,416	15,915.84
Dover	28.52	0.00	45,090.12	17.06	0.00	24,634.64	525	5,901.00
Elmira	43.66	0.00	69,026.46	14.54	0.00	20,995.76	1,598	17,961.52
Hayes	77.91	0.00	123,175.72	17.27	0.00	24,937.88	1,437	16,151.88
Livingston	48.11	13.85	97,127.76	23.44	2.29	54,743.61	2,445	27,481.80
Otsego Lake	74.99	9.23	132,598.02	20.59	5.01	75,448.21	2,532	28,459.68
<b>266. Totals</b>	<b>605.27</b>	<b>58.56</b>	<b>\$1,046,001.64</b>	<b>228.06</b>	<b>23.26</b>	<b>\$541,566.14</b>	<b>18,055</b>	<b>\$202,938.20</b>

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**

<b>Township</b>	<b>Construction/ Capacity Improvement (\$)</b>	<b>Preservation - Struct Improvement (\$)</b>	<b>Total (\$)</b>	<b>Township Contributions* (\$)</b>
Bagley	0.00	2,750,636.92	2,750,636.92	142,983.98
Charlton	0.00	0.00	0.00	0.00
Chester	75,503.80	0.00	75,503.80	100,563.05
Corwith	102,940.00	0.00	102,940.00	26,005.00
Dover	158.28	0.00	158.28	0.00
Elmira	10,118.45	36,301.23	46,419.68	20,395.00
Hayes	0.00	807,031.45	807,031.45	333,548.05
Livingston	86,252.94	679,964.70	766,217.64	194,080.25
Otsego Lake	323,262.02	30,422.60	353,684.62	203,900.00
<b>267. Totals</b>	<b>\$598,235.49</b>	<b>\$4,304,356.90</b>	<b>\$4,902,592.39</b>	<b>\$1,021,475.33</b>

\*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:

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

Year Ended - 2013

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

## Sub Ledger Report

## Line 1 Cash

Account	Description	Amount (\$)
001	Cash Sweep	35,000.00
002	Cash Savings	465,971.90
004	Petty Cash	200.00
006	Bond Proceeds	0.00
008	Investment	25,000.00

## Line 3 Due on County Road Agreement

Account	Description	Amount (\$)
080-4	Corwith	0.00
080-7	Hayes	0.00
080-8	Livingston	37,689.68

## 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	40,000.00

## Line 49 Specify - County

Account	Description	Amount (\$)
450-451	License & Permits	55,987.00

## 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 70 EDF-Other - Primary

Account	Description	Amount (\$)
554-554	Jobs Today	186,230.54

## Line 90 Other2 Other - County

Account	Description	Amount (\$)
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Year Ended - 2013

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

675	Other Contributions	333,512.57
695-696	Insurance Recoveries	5,748.00

**Line 109 Other - Local**

Account	Description	Amount (\$)
other	other	0.00

**Line 143 Other - Primary**

Account	Description	Amount (\$)
parts	parts	373,816.05

**Line 156 All Other Charges - County**

Account	Description	Amount (\$)
a450	license permits	1,932.92
a510	direct	6,968.84
a511	indirect	20,557.11
a514	dist exp	20,933.08
a515	admin	0.00
a900	cap out	0.00

**Line 177 Other - Distributive Calculation**

Account	Description	Amount (\$)
-	permits	0.00
177	dist calc	4,452.04

**Line 177 Other - Total Labor Charge**

Account	Description	Amount (\$)
451	Permits	3,833.12

**Line 181 Total Fringe Benefits - Other**

Account	Description	Amount (\$)
704-4	Training meetings	11,131.50
720	Unemployment	349.28
734-0	Safety equipment	1,632.56
956-0	Safety awards	2,071.91

**Line 182 Less Benefits Recovered - Other**

Account	Description	Amount (\$)
misc	benefits recovered	(2,987.01)

**Line 193 Other - Distributed Total**

Account	Description	Amount (\$)
188 Dist	Distributed Total	0.00
189 Dist	Distributed Total	0.00
191 Dist	Distributed Total	0.00
192 Dist	Distributed Total	0.00

Year Ended - 2013

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

**Line 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
704.1	Union Affairs	1,556.67
704.2	County Foreman	71,649.37
704.3	Down time	2,696.90

**Line 209 Other - MDOT Other**

Account	Description	Amount (\$)
-	signals	0.00

**Line 242 Expenditure10**

Account	Description	Amount (\$)
Multi	Non Motorized Improvements	1,429,818.66

**Line 243 707 Wages - Shop and Garage**

Account	Description	Amount (\$)
707-1	Janitor Wages	5,008.75
707-2	Shop Supervision	45,421.79
707-3	Stock Clerk Wages	295.80
707-4	Stock Clerk Wages	42,147.64

**Line 243 921-923 Utilities - Shop and Storage Buildings**

Account	Description	Amount (\$)
921	Electric	18,380.28
922	heating fuel	25,454.59
923	well/septic	1,099.75

**Line 244 244 Other**

Account	Description	Amount (\$)
729-0	Engineer	335.35
736-0	Printing	2,516.36
737-0	Surety bonds	(627.00)
939-0	E/M & Office Car	6,981.19

**Line 244 703-708 Salaries and Wages**

Account	Description	Amount (\$)
703-1	Commissioners	36,200.00
703-2	Office	107,975.53
703-3	E/M	14,819.76
707-1	Janitor	4,127.97

**Line 244 709-714 Administrative Leave**

Account	Description	Amount (\$)
709-0	Vacation	15,334.65
710-0	Sick	3,592.31

Year Ended - 2013

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

711-0	Holiday	7,497.89
712-0	Funeral/Jury/BDay	899.05
713-0	Personal	2,492.31
714-0	Qtrly Payment	2,800.00

**Line 244 728 Office Supplies**

Account	Description	Amount (\$)
728-0	office	5,464.80

**Line 244 730 Dues and Subscriptions**

Account	Description	Amount (\$)
730-0	Dues & Publications	7,927.50

**Line 244 801 Contractual Services**

Account	Description	Amount (\$)
801-0	Contracted	12,941.50
802-0	Engineering	2,400.00

**Line 244 850-853 Communications**

Account	Description	Amount (\$)
851-0	Telephone	4,727.14

**Line 244 920-923 Utilities**

Account	Description	Amount (\$)
921-0	Office power	967.37
922-0	Office heat	1,339.70

**Line 259 Other Local System \*Unit**

Account	Description	Amount (\$)
Crapo	Culvert	0.00
Lewis	Culvert	0.00
Pickerel	Culvert	0.00
Viking	Culvert	0.00

**Line 259 Other Local System Expenditure**

Account	Description	Amount (\$)
Crapo	Culvert	0.00
Lewis	Culvert	0.00
Pickerel	Culvert	21,103.22
Viking	Culvert	0.00