

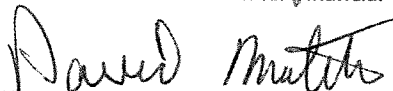
2015
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Otsego County
Michigan
Year Ended 2015

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

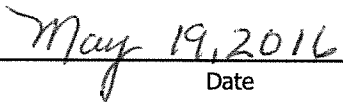
ATTEST



Chief Financial Officer



Chairman



Date

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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

1. Cash	\$913,081.47
2. Investments	540,228.86
3. Accounts Receivable :	
a. Michigan Transportation Fund	580,994.84
b. State Trunkline Maintenance	123,507.55
c. State Transportation Department - Other	703.12
d. Due on County Road Agreement	0.00
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	1,422,397.53

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	345,861.82
6. Equipment Materials and Parts	216,022.71
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00

9. Other

0.00

10. TOTAL ASSETS**\$4,142,797.90**

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$91,336.49
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	66,991.27
14. Advances	255,456.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	85,108.67
17. Deferred Revenue	1,264,162.15
18. Other	53,381.37

Fund Balances

19. Primary Road Fund	0.00
20. Local Road Fund	0.00
21. County Road Commission Fund	2,326,361.95
22. Total Fund Balances	2,326,361.95
23. TOTAL LIABILITIES AND FUND BALANCES	<u>\$4,142,797.90</u>

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$125,501.18	
25. Land Improvements	\$9,137,726.73		
25 a.Less: Accumulated Depreciation	0.00	9,137,726.73	
26. Depletable Assets	0.00		
26 a.Less: Accumulated Depreciation	0.00	0.00	
27. Buildings	3,934,836.56		
27 a.Less: Accumulated Depreciation	(1,724,273.88)	2,210,562.68	
28. Equipment - Road	6,345,386.26		
28 a.Less: Accumulated Depreciation	(5,445,931.82)	899,454.44	
29. Equipment - Shop	108,682.59		
29 a.Less: Accumulated Depreciation	(94,462.44)	14,220.15	
30. Equipment - Engineers	13,562.44		
30 a.Less: Accumulated Depreciation	(12,787.72)	774.72	
31. Yard and Storage Equipment	1,799.69		
31 a.Less: Accumulated Depreciation	(1,799.69)	0.00	
32. Office Equipment and Furniture	60,037.86		
32 a.Less: Accumulated Depreciation	(49,551.86)	10,486.00	
33. Infrastructure	33,665,278.59		
33 a.Less: Accumulated Depreciation	(15,726,352.68)	17,938,925.91	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		<u>\$30,337,651.81</u>
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	3,260,999.17	
	37 d.Infrastructure	27,076,652.64	
	38. Total Equities		<u>\$30,337,651.81</u>
<u>Long Term Debt</u>			
39. Bonds Payable (Act 51)		760,000.00	
40. Notes Payable (Act 143)		635,661.11	
41. Vested Vacation and Sick Leave Payable		218,807.22	
42. Installment/Lease Purchase Payable		321,040.20	
43. Other		0.00	
	44. Total Liabilities		<u>\$1,935,508.53</u>
<u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<u>\$0.00</u>

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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	\$975,450.09	\$975,450.09
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	975,450.09	975,450.09
Licenses and Permits				
49. Specify	0.00	0.00	52,150.64	52,150.64
Federal Sources				
50. Surface Tran. Program (STP)	1,160,647.93	0.00	0.00	1,160,647.93
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	0.00	0.00	0.00	0.00
56. Total Federal Sources	1,160,647.93	0.00	0.00	1,160,647.93
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,212.09	3,787.91		10,000.00
58. Snow Removal	0.00	229,195.07		229,195.07
59. Urban Road	228,007.69	119,464.01		347,471.70
60. Allocation	2,074,050.96	1,264,680.28		3,338,731.24
61. Total MTF	2,308,270.74	1,617,127.27		3,925,398.01
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	532,226.52	532,226.52
64. Total Other	0.00	0.00	532,226.52	532,226.52
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)	0.00	0.00		0.00
68. Forest Road (E)	85,108.67	0.00		85,108.67
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	85,108.67	0.00		85,108.67
72. Total State Sources	\$2,393,379.41	\$1,617,127.27	\$532,226.52	\$4,542,733.20

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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.	399,210.96	0.00	0.00	399,210.96
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	399,210.96	0.00	0.00	399,210.96
Charges for Service				
77. Trunkline Maintenance	0.00		918,422.81	918,422.81
78. Trunkline Non-maintenance	0.00		7,107.70	7,107.70
79. Salvage Sales	0.00	0.00	3,498.57	3,498.57
80. Other	0.00	0.00	97,942.02	97,942.02
81. Total Charges	0.00	0.00	1,026,971.10	1,026,971.10
Interest and Rents				
82. Interest Earned	0.00	0.00	4,854.49	4,854.49
83. Property Rentals	0.00	0.00	3,900.00	3,900.00
84. Total Interest/Rents	0.00	0.00	8,754.49	8,754.49
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	96,147.29	96,147.29
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	95,144.84	95,144.84
91. Total Other	0.00	0.00	191,292.13	191,292.13
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	811,828.00	811,828.00
96. Total Other Fin. Sources	0.00	0.00	811,828.00	811,828.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$3,953,238.30	\$1,617,127.27	\$3,598,672.97	\$9,169,038.54

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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	1,876,958.40	612,674.87		2,489,633.27
105. Structures	0.00	0.00		0.00
106. Safety Projects	456,053.83	0.00		456,053.83
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.	2,333,012.23	612,674.87		2,945,687.10
Maintenance				
111. Roads	458,857.56	1,285,595.64		1,744,453.20
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	495,884.01	331,569.58		827,453.59
115. Traffic Control	109,830.96	99,504.41		209,335.37
116. Total Maintenance	1,064,572.53	1,716,669.63		2,781,242.16
117. Total Construction., Preservation And Maintenance.	3,397,584.76	2,329,344.50		5,726,929.26
Other				
118. Trunkline Maintenance	0.00		911,477.81	911,477.81
119. Trunkline Non-maintenance	0.00		7,107.71	7,107.71
120. Administrative Expense	330,639.51	226,682.60		557,322.11
121. Equipment - Net	97,336.73	196,245.68	113,856.55	407,438.96
122. Capital Outlay - Net	0.00	0.00	405,809.68	405,809.68
123. Debt Principal Payment	0.00	0.00	199,041.88	199,041.88
124. Interest Expense	0.00	0.00	46,095.37	46,095.37
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	427,976.24	422,928.28	1,683,389.00	2,534,293.52
128. Total Expenditures	\$3,825,561.00	\$2,752,272.78	\$1,683,389.00	\$8,261,222.78

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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	\$3,953,238.30	\$1,617,127.27	\$3,598,672.97	\$9,169,038.54
130. Total Expenditures	3,825,561.00	2,752,272.78	1,683,389.00	8,261,222.78
131. Excess of Revenues Over (Under) Expenditures	127,677.30	(1,135,145.51)	1,915,283.97	907,815.76
132. Optional Transfers				
132 a. Primary to Local (50%)	(127,677.30)	127,677.30		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	(127,677.30)	127,677.30		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	0.00	(1,007,468.21)	1,915,283.97	907,815.76
136. Beginning Fund	0.00	0.00	1,418,546.19	1,418,546.19
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	0.00	0.00	1,418,546.19	1,418,546.19
139. Interfund Transfer(County to Primary and/or Local)	0.00	1,007,468.21	(1,007,468.21)	0.00
140. Ending Fund Balance	\$0.00	\$0.00	\$2,326,361.95	\$2,326,361.95

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$365,826.07	
142. Depreciation	343,509.53	
143. Other	348,021.32	
144. Total Direct		<u>1,057,356.92</u>

145. Indirect Equipment Expense		<u>595,937.23</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	246,395.38	
148. Total Operating		<u>\$246,395.38</u>

149. TOTAL EQUIPMENT EXPENSE \$1,899,689.53

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	23,639.85	18,398.42		42,038.27
152. Maintenance	332,857.21	700,353.96		1,033,211.17
153. Inventory Operations	0.00	0.00	9,034.42	9,034.42
154. MDOT	0.00		350,680.87	350,680.87
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	57,285.84	57,285.84
157. Total Equipment Rental Credits	356,497.06	718,752.38	417,001.13	1,492,250.57
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>407,438.96</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$356,497.06	\$718,752.38	\$417,001.13	\$1,492,250.57
	(A)	(B)	(C)	(D)
160. Percent of Total	23.89 %	48.17 %	27.94 %	100.00 %
161. Prorated Total Equipment Expense	453,833.79	914,998.06	530,857.68	1,899,689.53
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	97,336.73	196,245.68	113,856.55	407,438.96

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct Imp.	49,983.81	67,385.13
165. Primary Maintenance	154,364.17	208,104.39
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	14,133.68	19,054.17
168. Local Maintenance	274,354.09	369,867.51
169. Inventory	2,181.95	2,941.57
170. Equipment Expense - Direct	155,794.03	210,032.04
171. Equipment Expense - Indirect	134,536.11	181,373.41
172. Equipment Expense - Operating	0.00	0.00
173. Administration	205,098.11	223,316.45
174. State Trunkline Maintenance	201,679.60	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	5,186.96	6,992.74
177. Other	92,267.10	124,388.90
178. Total Payroll	\$1,289,579.61	
179. Less Applicable Payroll	(201,679.60)	
180. Total Applicable Labor Cost	\$1,087,900.01	Total Distributive \$1,413,456.31

	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	\$228,920.95	\$51,112.04	\$675,372.40	\$768,784.23	\$1,318.76	\$0.00	\$1,725,508.38
182. Less: Benefits Recovered	0.00	0.00	(21,100.69)	(48,533.64)	0.00	(235,077.74)	(304,712.07)
183. Less: Refunds	0.00	(7,340.00)	0.00	0.00	0.00	0.00	(7,340.00)
184. Benefits to be Distributed	228,920.95	43,772.04	654,271.71	720,250.59	1,318.76	(235,077.74)	1,413,456.31
185. Applicable Labor Cost	882,801.90	1,087,900.01	1,087,900.01	1,087,900.01	1,087,900.01	1,087,900.01	
186. Factor	0.259312	0.040235	0.601408	0.662056	0.001212	(0.216084)	1.348139

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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.	2,198,002.69	135,008.00
189. Primary Maintenance	1,002,967.27	61,605.66
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	577,220.24	35,455.00
192. Local Maintenance	1,617,328.44	99,341.96
193. Other	0.00	0.00
194. TOTAL	\$5,395,518.64	\$331,410.62

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	4,075.57	60,680.86	3,574.00	0.00	263,080.19	\$331,410.62
196. Applicable Operation Cost	5,395,518.64	5,395,518.64	5,395,518.64	5,395,518.64	5,395,518.64	
197. Factor	0.000755	0.011247	0.000662	0.000000	0.048759	\$0.061423

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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.	248,134.38	79,159.36	2,084,877.85	533,515.51	2,333,012.23	612,674.87
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,064,572.53	1,716,669.63	0.00	0.00	1,064,572.53	1,716,669.63
202. Total	<u>\$1,312,706.91</u>	<u>\$1,795,828.99</u>	<u>\$2,084,877.85</u>	<u>\$533,515.51</u>	<u>\$3,397,584.76</u>	<u>\$2,329,344.50</u>

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$200,970.53	\$709.07
204. Fringe Benefits	234,251.25	826.49
205. Equipment Rental	350,584.26	96.61
206. Materials	21,294.56	4,918.73
207. Handling Charges	0.00	0.00
208. Overhead	104,377.21	556.81
209. Other	0.00	0.00
210. Total Charges for Current Yea	\$911,477.81	\$7,107.71
211. Beginning Balance	110,560.37	413.70
212. Sub-Total	1,022,038.18	7,521.41
213. Less Credits	(898,530.63)	(6,818.29)
214. Ending Balance	\$123,507.55	\$703.12

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	829,034.54
218. Equipment Shop (977)	8,572.00
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	10,823.21
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	\$848,429.75

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	848,429.75	848,429.75
225. Less: Equipment Retirements 689	0.00	0.00	(652.71)	(652.71)
226. Sub-total	0.00	0.00	847,777.04	847,777.04
227. Less: Depreciation and Depletion 968	0.00	0.00	(441,967.36)	(441,967.36)
228. Net Capital Outlay Expenditure	\$0.00	\$0.00	\$405,809.68	\$405,809.68

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	Primary	Local	County	Total
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 2)	0.00	0.00	3,112,012.65	3,112,012.65
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	96,147.29	96,147.29

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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			\$3,925,398.01
DEDUCTIONS			
233. Administrative Expense (from Page 5 Expenditures)			557,322.11
234. Total Capital Outlay (from Capital Outlay)			848,429.75
235. Debt Principal Payment (from Page 5 Expenditures)			199,041.88
236. Interest Expense (from Page 5 Expenditures)			46,095.37
236 a. Total Deductions			1,650,889.11
236 b. Adjusted MTF Returns			2,274,508.90
237. Preser - Struct Imp (from Page 5 Expenditures)	\$2,333,012.23	\$612,674.87	2,945,687.10
238. Routine Maintenance (from Page 5 Expenditures)	1,064,572.53	1,716,669.63	2,781,242.16
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	3,397,584.76	2,329,344.50	5,726,929.26
241. 90% of Adjusted MTF Returns			2,047,058.01

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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

Fiscal Year	2006	2007	2008	2009	2010
Expenditures (\$)	1,134,814.00	672,055.00	2,492,333.00	543,826.86	398,372.47
Fiscal Year	2011	2012	2013	2014	2015
Expenditures (\$)	729,390.27	656,504.16	1,429,818.66	577,914.35	320,696.28
				242. TOTAL	\$8,955,725.05

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

$$\underline{3,925,398.01} \times .10 = \underline{392,539.80}$$

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$158,889.22
712-724	Fringe Benefits - Shop Employees	181,373.41
721	Drug Testing	1,517.50
728	Office Supplies - Shop	2,546.13
731	Janitor Supplies - Shop	5,281.21
733	Welding Supplies	1,618.83
734	Safety Supplies - Shop	5,037.63
736	Tire Shop Supplies	0.00
737	Shop Supplies	31,568.14
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	804.96
805	Health Services	0.00
806	Laundry Services	3,243.62
807	Data Processing - Shop	4,936.73
810	Education Expense - Shop	525.00
850-859	Communications - Shop	3,125.06
861	Travel and Mileage - Shop Employees	89.41
862	Freight Costs	0.00
875	Insurance - Shop Buildings	31,275.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	0.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	42,093.51
931	Buildings Repairs and Maintenance	37,748.33
932	Yard and Storage Repairs and Maintenance	992.71
933	Shop Equipment Repairs and Maintenance	10.93
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	87,497.06
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	3,412.28
968	Depreciation - Stockroom Expense	0.00
707	Other:	(7,649.44)
	243. TOTAL	\$595,937.23

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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	\$166,141.95
709-714	Administrative Leave	43,152.08
724	Fringe Benefits	223,316.45
727	Postage	1,783.81
728	Office Supplies	5,811.84
730	Dues and Subscriptions	9,201.49
801	Contractual Services	14,251.06
803	Legal Services	28,613.50
804	Auditing and Accounting Services	6,675.00
807	Data Processing	8,272.48
810	Education	10,314.50
850-853	Communications	4,028.82
861	Travel and Mileage	0.00
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	3,144.08
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	5,888.00
881	Insurance - Errors and Omissions	14,814.00
882	Insurance - General Liability	0.00
920-923	Utilities	4,190.91
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	67.24
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	7,548.49
	Other:	451.99
	244. TOTAL	\$557,667.69
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(345.58)
	Other:	0.00
	Total Credits to Administrative Expense	\$(345.58)
	245. Net Administrative Expense	\$557,322.11

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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>
Gingell Road	Charlton Township	826,930.56	Reconstruction
	246. Total	<u>\$826,930.56</u>	

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

**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	4.83 mi.	x \$1,860,567.06	0.50 mi.	\$227,863.24
252. Resurfacing	1.04 mi.	11,590.52	3.82 mi.	284,950.19
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	0.41 mi.	99,861.44
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	4,800.82	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	1.00 ea.	456,053.83	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		2,333,012.23		612,674.87
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		\$2,333,012.23		\$612,674.87

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

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Bagley	73.96	35.48	177,615.24	19.67	15.96	171,990.98	5,886	70,808.58
Charlton	86.82	0.00	146,899.44	43.90	0.00	67,869.40	1,354	16,288.62
Chester	66.75	0.00	112,941.00	22.71	0.00	35,109.66	1,292	15,542.76
Corwith	104.55	0.00	176,898.61	48.88	0.00	75,568.48	1,748	21,028.44
Dover	28.52	0.00	48,255.84	17.06	0.00	26,374.76	561	6,748.83
Elmira	43.66	0.00	73,872.72	14.54	0.00	22,478.84	1,687	20,294.61
Hayes	77.91	0.00	131,823.73	17.27	0.00	26,699.42	2,619	31,506.57
Livingston	48.11	13.85	101,886.27	23.44	2.29	56,552.83	2,525	30,375.75
Otsego Lake	74.99	9.23	140,534.25	20.59	5.01	76,275.85	2,847	34,249.41
266. Totals	605.27	58.56	\$1,110,727.10	228.06	23.26	\$558,920.22	20,519	\$246,843.57

Local Road Rate Per Mile	1692	Primary Road Rate Per Mile	1546
Local Urban Road Rate Per Mile	1479	Primary Urban Road Rate Per Mile	8871
Population Rate Per Capita	12.03		

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Bagley	0.00	1,539,417.31	1,539,417.31	164,251.06
Charlton	0.00	826,930.56	826,930.56	58,789.57
Chester	0.00	36,853.40	36,853.40	0.00
Corwith	0.00	112,262.76	112,262.76	40,219.68
Dover				
Elmira	0.00	22,655.64	22,655.64	0.00
Hayes	0.00	34,500.78	34,500.78	14,000.00
Livingston	0.00	240,318.77	240,318.77	6,460.00
Otsego Lake	0.00	132,747.88	132,747.88	115,490.65
267. Totals	\$0.00	\$2,945,687.10	\$2,945,687.10	\$399,210.96

*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 - 2015

Start: 01/01/2015 End: 12/31/2015

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>
Otsego Lake/Various	124,912.89	09/24/2015	Asphalt
Fairview Rd.	227,863.24	08/19/2015	Asphalt
126223A	990,087.03	08/09/2015	Asphalt
South Vail Lane	86,501.32	07/22/2015	Asphalt
123788A	482,790.73	06/15/2015	Asphalt

Work Type: Reconstruct Non Freeway

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
123249A	843,439.58	10/01/2015	Asphalt

Work Type: Hot Mixed Asphalt Resurfacing (One Course)

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Mason Pit/Standard Lake Rd.	74,029.31	07/15/2015	Asphalt
Manuka Trail	34,040.70	06/16/2015	Asphalt

Work Type: Single Course Chip Seal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Big Lake Road	22,408.31	08/12/2015	
W. Winters Road	24,911.00	08/12/2015	

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

Sub Ledger Report

Line: 1 Cash

Account	Description	Amount (\$)
001	Cash Sweep	270,316.39
002	Cash Savings	419,764.28
004	Petty Cash	200.00
005	Escrow Accounts	222,800.80
006	Bond Proceeds	0.00

Line: 2 Investments

Account	Description	Amount (\$)
008	Investments	540,228.86

Line: 3 Due on County Road Agreement

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

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
020	A/R Property Taxes	975,756.64
040	A/R Sundry	5,789.48
078-4	Other/SOM Audit Refund	440,851.41

Line: 11 Accounts Payable

Account	Description	Amount (\$)
202	Accounts Payable	91,336.49

Line: 12 Notes Payable (Short Term)

Account	Description	Amount (\$)
185-1	LTD/Merit	0.00
185-2	LTD/Salt Barn	0.00
185-3	LTD/Chemical	0.00
185-4	LTD/MI Cat	0.00
185-5	LTD/MI Cat	0.00

Line: 13 Accrued Liability

Account	Description	Amount (\$)
257	Wages Payable	66,991.27

Line: 14 Advances

Account	Description	Amount (\$)
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Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

328	State Advances	255,456.00
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Line: 16 Deferred Revenue - EDF Forest Rd. (E)

Account	Description	Amount (\$)
339	Deferred/Forest	85,108.67

Line: 17 Deferred Revenue

Account	Description	Amount (\$)
339/556	Deferred/Other State	288,405.51
339-401	Deferred/Property	975,756.64

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	Due To State Of Michigan 228	43,381.37
283	performance deposits payable	10,000.00

Line: 33 Infrastructure - A

Account	Description	Amount (\$)
130-156	Bridges	1,112,300.67
130-159	Roads	32,503,421.10
130-161	Traffic Signals	49,556.82

Line: 33 Less Accumulated Depreciation - A

Account	Description	Amount (\$)
130-157	Bridges/Depr.	(247,429.88)
130-160	Road/Depr.	(15,438,380.66)
130-162	Traffic/Depr.	(40,542.14)

Line: 37 Co. Road Comm. - B

Account	Description	Amount (\$)
390	CR Fund Balance	3,260,999.17

Line: 37 Infrastructure - B

Account	Description	Amount (\$)
399	Infrastructure	27,076,652.64

Line: 39 Bonds Payable (Act 51) - B

Account	Description	Amount (\$)
300	Bonds Payable	760,000.00

Line: 40 Notes Payable (Act 143) - B

Account	Description	Amount (\$)
307	Notes Payable	635,661.11

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

Line: 41 Vested Vacation and Sick Leave - B

Account	Description	Amount (\$)
343	Accrued Leave Time	218,807.22

Line: 42 Installment / Lease Purchase Payable - B

Account	Description	Amount (\$)
304	Lease Payables	321,040.20

Line: 46 County Wide Millage - County

Account	Description	Amount (\$)
401	Property Taxes	975,450.09

Line: 49 Specify - County

Account	Description	Amount (\$)
450-451	License & Permits	52,150.64

Line: 50 Surface Tran. Program (STP) - Primary

Account	Description	Amount (\$)
501-07	Transportation Improv.	2,016.52
510-071	Federal/STP	1,158,631.41

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
-	Safety	0.00

Line: 57 MTF Engineering - Total

Account	Description	Amount (\$)
546-1	Engineering	10,000.00

Line: 58 MTF Snow Removal - Local

Account	Description	Amount (\$)
546-6	Snow Removal	229,195.07

Line: 59 MTF Urban Road - Local

Account	Description	Amount (\$)
546-5	Loc Urban	119,464.01

Line: 59 MTF Urban Road - Primary

Account	Description	Amount (\$)
546-4	Pri Urban	228,007.69

Line: 60 MTF Allocation - Local

Account	Description	Amount (\$)
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Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

546-3	Loc MTF	1,264,680.28
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Line: 60 MTF Allocation - Primary

Account	Description	Amount (\$)
546-2	Pri MTF	2,074,050.96

Line: 63 OTH-Other - County

Account	Description	Amount (\$)
539	State Grants	0.00
556	Other State Contributions	532,226.52

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
-	Jobs today	0.00

Line: 68 Forest Road (E) - Primary

Account	Description	Amount (\$)
548	Forest Funds	85,108.67

Line: 70 EDF-Other - Primary

Account	Description	Amount (\$)
554-554	Jobs Today	0.00

Line: 74 Township Contr. - Primary

Account	Description	Amount (\$)
583-4	Local Contributions/PRI	399,210.96

Line: 77 Trunkline Maintenance - County

Account	Description	Amount (\$)
627	Trunkline	911,477.81
627-2	Audit Refund	6,945.00

Line: 78 Trunkline Non-Maintenance - County

Account	Description	Amount (\$)
628	T/L Non Maint.	7,107.70

Line: 79 Salvage Sales - County

Account	Description	Amount (\$)
643	Salvage Sales	3,498.57

Line: 80 SC-Other - County

Account	Description	Amount (\$)
600/629	Trunkline Overhead	97,727.02
646-2	Sign Revenue	215.00

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

Line: 82 Interest Earned - County

Account	Description	Amount (\$)
665	Interest	4,854.49

Line: 83 Property Rentals - County

Account	Description	Amount (\$)
667	Property Rentals	3,900.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
671/688	Adjustment/retirements	(652.71)
671-689	Equip. Retirements	652.71
675	Other Contributions	88,337.84
675/MISC	Misc. Revenue	0.00
675/OIL	Oil/Gas Revenue	0.00
695-696	Insurance Recoveries	6,807.00

Line: 95 Inst. Purch. / Lease - County

Account	Description	Amount (\$)
695-697	Lease Proceeds	480,280.00
695-697	Lease Proceeds/MI Cat	331,548.00

Line: 104 Roads - Local

Account	Description	Amount (\$)
A489	Lcl Preservation	612,674.87

Line: 109 Other - Local

Account	Description	Amount (\$)
other	other	0.00

Line: 111 Roads - Local

Account	Description	Amount (\$)
A497	Lcl Maint. Routine	226,972.63
A497-RDS	Lcl Maint. Routine	1,058,623.01

Line: 111 Roads - Primary

Account	Description	Amount (\$)
A467-PM	PRI Maint. Routine	155,087.82
A467-RDS	PRI Main Routine	303,769.74

Line: 114 Winter Maintenance - Local

Account	Description	Amount (\$)
A502-LM	Lcl Winter Maint.	283,652.40
A502-WM	Lcl Winter Maint.	47,917.18

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

Line: 114 Winter Maintenance - Primary

Account	Description	Amount (\$)
A472-PM	PRI Winter Maint.	382,350.20
A472-WM	PRI Winter Maint.	113,533.81

Line: 115 Traffic Control - Local

Account	Description	Amount (\$)
A497-TC	Lcl Traffic Control	65,350.61
A503-TC	Lcl Traffic Control	34,153.80

Line: 115 Traffic Control - Primary

Account	Description	Amount (\$)
A467-TC	PRI Traffic Control	76,061.83
A473	PRI Traffic	30,883.42
A473-WEI	Weighmasters	2,885.71

Line: 118 Trunkline Maintenance - County

Account	Description	Amount (\$)
A517	T/L Maint.	911,477.81

Line: 119 Trunkline Non-Maintenance - County

Account	Description	Amount (\$)
A518	T/L Non Maint.	7,107.71

Line: 123 Debt Principal Payment - County

Account	Description	Amount (\$)
A991	Debt Principal Payment	199,041.88

Line: 124 Interest Expense - County

Account	Description	Amount (\$)
A995	Interest Expense	46,095.37

Line: 141 Labor and Fringe Benefits - Primary

Account	Description	Amount (\$)
A510	Labor	155,794.03
A510	Fringes	210,032.04

Line: 142 Depreciation - Primary

Account	Description	Amount (\$)
A510	Depreciation	343,509.53

Line: 143 Other - Primary

Account	Description	Amount (\$)
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Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

A510	Vouchers/parts	289,533.03
A510	Equipment	5,197.67
A510	Materials	53,290.62

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
a450	license permits	0.00
a510	direct	5,197.67
a511	indirect	22,040.48
a514	dist exp	25,851.77
a515	admin	4,195.92
a900	cap out	0.00

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
-	permits	0.00
177	dist calc	0.00
A514	Distributive	124,388.90

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
A514	Distributive	92,267.10

Line: 179 Less Applicable Payroll - Total Labor Charge

Account	Description	Amount (\$)
A517/518	Trunkline	(201,679.60)

Line: 181 Total Fringe Benefits - Health Insurance

Account	Description	Amount (\$)
A513	Healthcare	384,232.25
A513	Retirees	307,626.29
A513	Opt Out	72,146.51
A513/03/	Fees	4,779.18

Line: 181 Total Fringe Benefits - Life and Disability Insurance

Account	Description	Amount (\$)
A513	Life Insurance	1,318.76

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
704-4	Training meetings	0.00
720	Unemployment	0.00
734-0	Safety equipment	0.00
956-0	Safety awards	0.00

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

Line: 181 Total Fringe Benefits - Soc. Sec. Retirement

Account	Description	Amount (\$)
A513	FICA	116,421.83
A513	Retirement	558,950.57

Line: 181 Total Fringe Benefits - Vacation Holiday Sick Leave Longivity

Account	Description	Amount (\$)
A513	Birthdays	4,677.49
A513	Quarterly Payments	23,772.59
A513	Personal Days	11,364.72
A513	Vacation	95,053.28
A513	Sick Leave	50,612.39
A513	Holiday	41,591.49
A513	Funeral Leave	1,485.41
A513	Jury Duty	363.58

Line: 181 Total Fringe Benefits - Workers Comp. Insurance

Account	Description	Amount (\$)
A513	Workers Comp	51,112.04

Line: 182 Less Benefits Recovered - Health Insurance

Account	Description	Amount (\$)
A513	Retiree Contribution	(591.40)
A513	Employee Contribution	(47,942.24)

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
A513	Fringes Recovered/Trunkline	(235,077.74)
misc	benefits recovered	0.00

Line: 182 Less Benefits Recovered - Soc. Sec. Retirement

Account	Description	Amount (\$)
A513	Employee contribution	(21,100.69)

Line: 183 Less Refunds - Workers Comp. Insurance

Account	Description	Amount (\$)
A513	Comp refund	(7,340.00)

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 - 2015

Start: 01/01/2015 End: 12/31/2015

Line: 195 Expenses Distributed - Inventory Adjustments

Account	Description	Amount (\$)
A514/791	Inventory Adjustments	60,680.86

Line: 195 Expenses Distributed - Liability

Account	Description	Amount (\$)
A514/882	Liability	3,574.00

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
703-4	Permit Agent	38,696.14
704.1	Union Affairs	1,416.12
704.2	County Foreman	141,006.20
704.3	Down time	4,131.72
704-4	Other Time	20,398.30
705/802	Engineering	39,134.78
734/956	Safety Supplies	13,468.96
735/741/	Misc. Supplies	3,028.92
860/861	Training/Travel Expenses	620.99
890	Claims Paid	1,178.06

Line: 195 Expenses Distributed - Small Road Tools

Account	Description	Amount (\$)
A514	Small Road Tools	4,075.57

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
-	signals	0.00

Line: 227 Less Depreciation and Depletion 968 - County

Account	Description	Amount (\$)
968	RE Deprecation	(343,509.53)
A511	Depreciation	(87,497.06)
A511/968	Depreciation	(3,412.28)
A515	Depreciation	(7,548.49)

Line: 231 Gain or (Loss) on Disposal 693 - Total

Account	Description	Amount (\$)
671/693	G/L on Disposal	96,147.29

Line: 242 Expenditure10

Account	Description	Amount (\$)
Multi	Non Motorized Improvements	320,696.28

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

Line: 243 707 Other

Account	Description	Amount (\$)
735	Plates	30.00
791	Inventory Adj.	(7,619.27)
852	Communications/Misc.	(60.17)

Line: 243 707 Wages - Shop and Garage

Account	Description	Amount (\$)
704-1	Union	0.00
704-707	Wages	134,536.11
704-707	Equip/Misc.	24,353.11
707-1	Janitor Wages	0.00
707-2	Shop Supervision	0.00
707-3	Stock Clerk Wages	0.00
707-4	Stock Clerk Wages	0.00

Line: 243 737 Shop Supplies

Account	Description	Amount (\$)
736	Fasteners	9,302.31
737	Shop Supplies	7,758.18
741	Misc. Shop	7,400.94
935	Small tools	7,106.71

Line: 243 801 Contractual Services - Shop

Account	Description	Amount (\$)
801	Contracted Srvs.	708.00
936	Tire/Chain Repairs	58.31
937	Main. Equipment	38.65

Line: 243 806 Laundry Services

Account	Description	Amount (\$)
806	Uniforms	3,243.62

Line: 243 850-859 Communications - Shop

Account	Description	Amount (\$)
851	Telephone	3,125.06

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

Account	Description	Amount (\$)
921	Electric	17,110.13
922	heating fuel	24,084.86
923	well/septic	898.52

Line: 244 244 Other

Account	Description	Amount (\$)
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Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

729-0	Engineer	0.00
736-0	Printing	0.00
737-0	Surety bonds	0.00
808	Bad debt expense	47.32
939-0	E/M & Office Car	0.00
969	Misc.	404.67

Line: 244 703-708 Salaries and Wages

Account	Description	Amount (\$)
703-1	Commissioners	0.00
703-2	Office	166,141.95
703-3	E/M	0.00
707-1	Janitor	0.00

Line: 244 709-714 Administrative Leave

Account	Description	Amount (\$)
709-0	Vacation	20,537.42
710-0	Sick	12,310.56
711-0	Holiday	6,534.86
712-0	Funeral/Jury/BDay	964.42
713-0	Personal	2,804.82
714-0	Qtrly Payment	0.00

Line: 244 728 Office Supplies

Account	Description	Amount (\$)
728-0	office	5,266.27
729	Engineer Supplies	545.57

Line: 244 730 Dues and Subscriptions

Account	Description	Amount (\$)
730-0	Dues & Publications	9,201.49

Line: 244 801 Contractual Services

Account	Description	Amount (\$)
801-0	Contracted	14,251.06
802-0	Engineering	0.00

Line: 244 807 Data Processing

Account	Description	Amount (\$)
732	Computer expense	502.00
807	Data Processing	7,770.48

Line: 244 850-853 Communications

Account	Description	Amount (\$)
851-0	Telephone	4,028.82

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

Line: 244 920-923 Utilities

Account	Description	Amount (\$)
921-0	Office power	2,580.03
922-0	Office heat	1,500.88
923	Water	110.00

Line: 255 Intersection Improvements Primary System Expenditure

Account	Description	Amount (\$)
A459	Signal/Old 27	4,800.82

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
A459	Units	1.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
A459	Safety	456,053.83

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	0.00
Viking	Culvert	0.00