

2013
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS

Antrim 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



Dale Farrier

Chief Financial Officer



Fred Hunt, Jr.

Chairman

April 16, 2014

Date

Year Ended - 2013

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

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

1. Cash	\$1,207,794.22
2. Investments	0.00
3. Accounts Receivable	
a. Michigan Transportation Fund	490,244.15
b. State Trunkline Maintenance	154,573.52
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	3,551.00
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	22,680.03

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	402,766.28
6. Equipment Materials and Parts	114,073.20
7. Prepaid Insurance	40,684.00
8. Deferred Expense - Federal Aid	0.00

9. Other

0.00

10. TOTAL ASSETS**\$2,436,366.40**

Year Ended - 2013

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$169,078.84
12. Notes Payable (Short Term	0.00
13. Accrued Liability	80,121.62
14. Advances	199,004.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	12,178.98
18. Other	0.00

Fund Balances

19. Primary Road Fund	1,548,485.29
20. Local Road Fund	6,256.90
21. County Road Commission Fund	421,240.77
22. Total Fund Balances	1,975,982.96

23. TOTAL LIABILITIES AND FUND BALANCES**\$2,436,366.40**

Year Ended - 2013

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$119,859.79	
25. Land Improvements	\$0.00		
25 a.Less: Accumulated Depreciation	0.00	0.00	
26. Depletable Assets	70,886.00		
26 a.Less: Accumulated Depreciation	(70,886.00)	0.00	
27. Buildings	2,479,270.85		
27 a.Less: Accumulated Depreciation	(1,103,876.44)	1,375,394.41	
28. Equipment - Road	6,847,629.83		
28 a.Less: Accumulated Depreciation	(5,675,471.52)	1,172,158.31	
29. Equipment - Shop	188,237.65		
29 a.Less: Accumulated Depreciation	(149,639.91)	38,597.74	
30. Equipment - Engineers	50,521.17		
30 a.Less: Accumulated Depreciation	(47,562.64)	2,958.53	
31. Yard and Storage Equipment	943,748.54		
31 a.Less: Accumulated Depreciation	(924,823.54)	18,925.00	
32. Office Equipment and Furniture	86,731.50		
32 a.Less: Accumulated Depreciation	(80,405.99)	6,325.51	
33. Infrastructure	42,373,160.00		
33 a.Less: Accumulated Depreciation	(41,108,171.00)	25,164,989.00	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		<u>\$27,899,208.29</u>
 <u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	2,734,219.29	
	37 d.Infrastructure	25,164,989.00	
	38. Total Equities		<u>\$27,899,208.29</u>
 <u>Long Term Debt</u>			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		136,876.56	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		<u>\$136,876.56</u>
 <u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<u>\$0.00</u>

Year Ended - 2013

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<u>Taxes</u>				
46. County Wide Millage	\$0.00	\$0.00	\$0.00	\$0.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	0.00	0.00
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	37,644.70	37,644.70
<u>Federal Sources</u>				
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	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	0.00	0.00	0.00	0.00
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	5,906.23	4,093.77		10,000.00
58. Snow Removal	149,026.18	152,036.82		301,063.00
59. Urban Road	0.00	0.00		0.00
60. Allocation	1,806,857.36	1,252,382.24		3,059,239.60
61. Total MTF	1,961,789.77	1,408,512.83		3,370,302.60
<u>Other</u>				
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
<u>Economic Development Fund</u>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	0.00	0.00		0.00
68. Forest Road (E)	0.00	51,104.51		51,104.51
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	0.00	51,104.51		51,104.51
72. Total State Sources	\$1,961,789.77	\$1,459,617.34	\$0.00	\$3,421,407.11

Year Ended - 2013

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	341,038.00	943,411.37	0.00	1,284,449.37
75. Other	0.00	0.00	21,673.51	21,673.51
76. Total Contributions	341,038.00	943,411.37	21,673.51	1,306,122.88
Charges for Service				
77. Trunkline Maintenance	0.00		877,893.85	877,893.85
78. Trunkline Non-maintenance	0.00		6,685.02	6,685.02
79. Salvage Sales	0.00	0.00	6,720.03	6,720.03
80. Other	0.00	0.00	373.00	373.00
81. Total Charges	0.00	0.00	891,671.90	891,671.90
Interest and Rents				
82. Interest Earned	623.76	4.42	108.26	736.44
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	623.76	4.42	108.26	736.44
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	4,000.23	4,000.23
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	0.00	0.00
91. Total Other	0.00	0.00	4,000.23	4,000.23
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	\$2,303,451.53	\$2,403,033.13	\$955,098.60	\$5,661,583.26

Year Ended - 2013

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

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	394,848.17	631,978.67		1,026,826.84
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	19,016.65	0.00		19,016.65
110. Total Preservation - Struct. Imp.	413,864.82	631,978.67		1,045,843.49
Maintenance				
111. Roads	570,128.71	1,447,390.78		2,017,519.49
112. Structures	2,683.59	0.00		2,683.59
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	737,305.61	751,724.86		1,489,030.47
115. Traffic Control	24,793.00	34,151.06		58,944.06
116. Total Maintenance	1,334,910.91	2,233,266.70		3,568,177.61
117. Total Construction, Preservation And Maintenance.	1,748,775.73	2,865,245.37		4,614,021.10
Other				
118. Trunkline Maintenance	0.00		728,297.51	728,297.51
119. Trunkline Non-maintenance	0.00		6,685.02	6,685.02
120. Administrative Expense	145,884.30	239,021.12		384,905.42
121. Equipment - Net	(2,133.84)	(4,160.30)	(1,547.28)	(7,841.42)
122. Capital Outlay - Net	0.00	0.00	117,682.17	117,682.17
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	0.00	0.00	0.00	0.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	143,750.46	234,860.82	851,117.42	1,229,728.70
128. Total Expenditures	\$1,892,526.19	\$3,100,106.19	\$851,117.42	\$5,843,749.80

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	\$2,303,451.53	\$2,403,033.13	\$955,098.60	\$5,661,583.26
130. Total Expenditures	1,892,526.19	3,100,106.19	851,117.42	5,843,749.80
131. Excess of Revenues Over (Under) Expenditures	410,925.34	(697,073.06)	103,981.18	(182,166.54)
132. Optional Transfers				
132 a. Primary to Local (50%)	(690,000.00)	690,000.00		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	(690,000.00)	690,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(279,074.66)	(7,073.06)	103,981.18	(182,166.54)
136. Beginning Fund	1,827,559.95	13,329.96	317,259.59	2,158,149.50
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,827,559.95	13,329.96	317,259.59	2,158,149.50
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,548,485.29	\$6,256.90	\$421,240.77	\$1,975,982.96

Year Ended - 2013

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$200,445.59	
142. Depreciation	<u>344,689.15</u>	
143. Other	<u>332,017.01</u>	
144. Total Direct		<u>877,151.75</u>

145. Indirect Equipment Expense		<u>482,447.33</u>
---------------------------------	--	-------------------

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>464,976.58</u>	
148. Total Operating		<u>\$464,976.58</u>

149. TOTAL EQUIPMENT EXPENSE \$1,824,575.66

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	<u>18,420.39</u>	<u>76,436.63</u>		<u>94,857.02</u>
152. Maintenance	<u>480,223.93</u>	<u>895,760.87</u>		<u>1,375,984.80</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	48,557.03	48,557.03
154. MDOT	<u>0.00</u>		<u>271,803.12</u>	<u>271,803.12</u>
155. Other Reimbursable Charges	<u>0.00</u>	<u>0.00</u>	<u>2,423.32</u>	<u>2,423.32</u>
156. All Other Charges	<u>0.00</u>	<u>0.00</u>	<u>38,791.79</u>	<u>38,791.79</u>
157. Total Equipment Rental Credits	<u>498,644.32</u>	<u>972,197.50</u>	<u>361,575.26</u>	<u>1,832,417.08</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(7,841.42)</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$498,644.32</u>	<u>\$972,197.50</u>	<u>\$361,575.26</u>	<u>\$1,832,417.08</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	27.21 %	53.06 %	19.73 %	100.00 %
161. Prorated Total Equipment Expense	<u>496,510.48</u>	<u>968,037.20</u>	<u>360,027.98</u>	<u>1,824,575.66</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(2,133.84)</u>	<u>(4,160.30)</u>	<u>(1,547.28)</u>	<u>(7,841.42)</u>

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.	12,258.94	13,888.99
165. Primary Maintenance	223,134.84	252,804.85
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	29,836.16	33,803.46
168. Local Maintenance	324,120.11	367,218.03
169. Inventory	12,670.65	0.00
170. Equipment Expense - Direct	93,974.97	106,470.72
171. Equipment Expense - Indirect	74,358.55	84,245.93
172. Equipment Expense - Operating	0.00	0.00
173. Administration	181,365.62	176,865.59
174. State Trunkline Maintenance	161,736.07	
175. Sundry Account Rec.	1,076.55	
176. Capital Outlay	84.00	0.00
177. Other	385,088.05	81,492.52
178. Total Payroll	\$1,499,704.51	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$1,499,704.51	Total Distributive \$1,116,790.09

	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	\$149,461.03	\$5,085.25	\$643,531.46	\$472,231.63	\$16,296.96	\$0.00	\$1,286,606.33
182. Less: Benefits Recovered	(18,560.92)	(730.21)	(80,475.92)	(68,011.40)	(2,037.79)	0.00	(169,816.24)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	130,900.11	4,355.04	563,055.54	404,220.23	14,259.17	0.00	1,116,790.09
185. Applicable Labor Cost	1,499,704.51	1,499,704.51	1,499,704.51	1,499,704.51	1,499,704.51	1,499,704.51	
186. Factor	0.087284	0.002904	0.375444	0.269533	0.009508	0.000000	0.744673

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.	398,692.38	15,172.44
189. Primary Maintenance	1,285,972.57	48,938.34
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	608,810.11	23,168.56
192. Local Maintenance	2,151,396.23	81,870.47
193. Other	0.00	0.00
194. TOTAL	\$4,444,871.29	\$169,149.81

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	4,400.88	24,813.41	(27,173.00)	162,106.88	5,001.64	\$169,149.81
196. Applicable Operation Cost	4,444,871.29	4,444,871.29	4,444,871.29	4,444,871.29	4,444,871.29	
197. Factor	0.000990	0.005582	(0.006113)	0.036471	0.001125	\$0.038055

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.	89,917.43	213,019.79	323,947.39	418,958.88	413,864.82	631,978.67
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,334,910.91	2,233,266.70	0.00	0.00	1,334,910.91	2,233,266.70
202. Total	<u>\$1,424,828.34</u>	<u>\$2,446,286.49</u>	<u>\$323,947.39</u>	<u>\$418,958.88</u>	<u>\$1,748,775.73</u>	<u>\$2,865,245.37</u>

Year Ended - 2013

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

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$161,736.07	\$0.00
204. Fringe Benefits	154,718.71	0.00
205. Equipment Rental	269,416.77	0.00
206. Materials	59,421.51	0.00
207. Handling Charges	0.00	0.00
208. Overhead	83,004.45	0.00
209. Other	0.00	0.00
210. Total Charges for Current Yea	\$728,297.51	\$0.00
211. Beginning Balance	68,075.25	0.00
212. Sub-Total	796,372.76	0.00
213. Less Credits	(641,799.24)	0.00
214. Ending Balance	\$154,573.52	\$0.00

Year Ended - 2013

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	8,850.00
217. Equipment Road (976, 981)	507,183.02
218. Equipment Shop (977)	21,281.51
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	779.99
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	\$538,094.52

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	538,094.52	538,094.52
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	538,094.52	538,094.52
227. Less: Depreciation and Depletion 968	0.00	0.00	(420,412.35)	(420,412.35)
228. Net Capital Outlay Expenditure	\$0.00	\$0.00	\$117,682.17	\$117,682.17

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	2,616,537.12	2,616,537.12
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	4,000.23	4,000.23

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			<u>\$3,370,302.60</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 5 Expenditures)			<u>384,905.42</u>
234. Total Capital Outlay (from Capital Outlay)			<u>538,094.52</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 5 Expenditures)			<u>0.00</u>
236 a. Total Deductions			<u>922,999.94</u>
236 b. Adjusted MTF Returns			<u>2,447,302.66</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$413,864.82</u>	<u>\$631,978.67</u>	<u>1,045,843.49</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>1,334,910.91</u>	<u>2,233,266.70</u>	<u>3,568,177.61</u>
239. Less Federal Aid for Preser - Struct Imp	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>1,748,775.73</u>	<u>2,865,245.37</u>	<u>4,614,021.10</u>
241. 90% of Adjusted MTF Returns			<u>2,202,572.39</u>

Year Ended - 2013

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

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

Fiscal Year	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Expenditures (\$)	<u>105,828.00</u>	<u>0.00</u>	<u>233,477.00</u>	<u>0.00</u>	<u>0.00</u>
Fiscal Year	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Expenditures (\$)	<u>0.00</u>	<u>0.00</u>	<u>68,000.00</u>	<u>0.00</u>	<u>80,000.00</u>
				242. TOTAL	<u>\$487,305.00</u>

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

$$\underline{3,370,302.60} \times .10 = \underline{337,030.26}$$

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	\$74,358.55
712-724	Fringe Benefits - Shop Employees	84,245.93
721	Drug Testing	3,091.28
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	5,060.89
733	Welding Supplies	3,711.47
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	42,862.40
791	Equipment Material/Parts Inventory Adjustment	39.35
801	Contractual Services - Shop	2,211.59
805	Health Services	0.00
806	Laundry Services	6,722.60
807	Data Processing - Shop	0.00
810	Education Expense - Shop	399.00
850-859	Communications - Shop	4,715.75
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	21.45
875	Insurance - Shop Buildings	43,417.50
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	15,599.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	47,959.68
931	Buildings Repairs and Maintenance	43,054.76
932	Yard and Storage Repairs and Maintenance	14,428.39
933	Shop Equipment Repairs and Maintenance	7,028.61
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	5,396.40
968	Depreciation - Shop Building	54,954.69
968	Depreciation - Storage Building	3,086.94
968	Depreciation - Shop Equipment	9,170.73
968	Depreciation - Stockroom Expense	0.00
707	Other:	10,910.37
	243. TOTAL	\$482,447.33

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	\$175,626.40
709-714	Administrative Leave	0.00
724	Fringe Benefits	176,865.59
727	Postage	1,835.19
728	Office Supplies	3,708.77
730	Dues and Subscriptions	8,443.50
801	Contractual Services	0.00
803	Legal Services	438.25
804	Auditing and Accounting Services	8,860.00
807	Data Processing	11,721.09
810	Education	5,644.33
850-853	Communications	7,602.45
861	Travel and Mileage	8,818.57
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	994.65
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	13,884.00
920-923	Utilities	4,532.99
931	Building Repair/Maintenance	28,401.84
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	2,636.63
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	1,979.64
968	Depreciation - Office Equipment and Furniture	6,531.20
	Other:	2,443.71
	244. TOTAL	\$470,968.80
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(660.52)
629	Overhead - State Trunkline Maintenance	(83,004.45)
691	Purchase Discounts	(2,398.41)
	Other:	0.00
	Total Credits to Administrative Expense	\$(86,063.38)
	245. Net Administrative Expense	\$384,905.42

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>
Cinder Hill Road	Star Twp	10,000.00	GravelSurfacing
Cemetery Road	Helena Twp	10,000.00	GravelSurfacing
S. Dennis Road	Banks Twp	15,000.00	Resurfacing
Powell Road	Milton Twp	11,104.51	Resurfacing
Snowridge Trail	Star Twp.	5,000.00	Resurfacing
	246. Total	<u>\$51,104.51</u>	

Year Ended - 2013

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

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

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
247. New Construction, New Location	0.00 mi.	\$0.00	0.00 mi.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		\$0.00		\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.00 mi.	\$0.00	0.00 mi.	\$0.00
252. Resurfacing	3.51 mi.	394,848.17	3.68 mi.	341,144.00
253. Gravel Surfacing	0.00 mi.	0.00	2.86 mi.	217,752.93
254. Paving Gravel Roads	0.00 mi.	0.00	0.40 mi.	73,081.74
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	1.00 ea.	19,016.65	0.00 ea.	0.00
260. Subtotals		413,864.82		631,978.67
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		\$413,864.82		\$631,978.67

*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)			
BANKS	56.58	0.00	89,452.98	28.14	0.00	40,634.16	1,260	14,162.40
CENTRAL LAKE	37.13	0.00	58,702.53	20.11	0.00	29,038.84	1,246	14,005.04
CHESTONIA	32.30	0.00	51,066.30	5.94	0.00	8,577.36	511	5,743.64
CUSTER	45.41	0.00	71,793.21	14.93	0.00	21,558.92	1,136	12,768.64
ECHO	27.67	0.00	43,746.27	22.23	0.00	32,100.12	877	9,857.48
ELK RAPIDS	8.96	0.00	14,165.76	5.28	0.00	7,624.32	989	11,116.36
FOREST HOME	32.25	0.00	50,987.25	20.96	0.00	30,266.24	1,177	13,229.48
HELENA	25.54	0.00	40,378.74	17.16	0.00	24,779.04	1,001	11,251.24
JORDAN	28.79	0.00	45,516.99	10.95	0.00	15,811.80	992	11,150.08
KEARNEY	44.17	0.00	69,832.77	14.47	0.00	20,894.68	1,222	13,735.28
MANCELONA	145.39	0.00	229,861.59	17.64	0.00	25,472.16	3,010	33,832.40
MILTON	48.09	0.00	76,030.29	17.70	0.00	25,558.80	2,204	24,772.96
STAR	76.38	0.00	120,756.78	8.15	0.00	11,768.60	926	10,408.24
TORCH LAKE	19.56	0.00	30,924.36	5.05	0.00	7,292.20	1,194	13,420.56
WARNER	34.94	0.00	55,240.14	1.72	0.00	2,483.68	416	4,675.84
266. Totals	663.16	0.00	\$1,048,455.96	210.43	0.00	\$303,860.92	18,161	\$204,129.64

Local Road Rate Per Mile	<u>1581</u>	Primary Road Rate Per Mile	<u>1444</u>
Local Urban Road Rate Per Mile	<u>1521</u>	Primary Urban Road Rate Per Mile	<u>9125</u>
Population Rate Per Capita	<u>11.24</u>		

Year Ended - 2013

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

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
BANKS	0.00	116,250.92	116,250.92	103,466.59
CENTRAL LAKE	0.00	10,445.45	10,445.45	13,703.10
CHESTONIA	0.00	0.00	0.00	0.00
CUSTER	0.00	0.00	0.00	114,203.39
ECHO	0.00	91,553.25	91,553.25	55,324.53
ELK RAPIDS				
FOREST HOME	0.00	356,854.12	356,854.12	454,027.74
HELENA	0.00	107,144.07	107,144.07	91,500.77
JORDAN	0.00	19,016.65	19,016.65	0.00
KEARNEY	0.00	0.00	0.00	98,861.92
MANCELONA				
MILTON	0.00	199,849.07	199,849.07	201,619.13
STAR	0.00	129,031.46	129,031.46	111,188.98
TORCH LAKE	0.00	15,698.50	15,698.50	26,924.62
WARNER	0.00	0.00	0.00	13,628.60
267. Totals	\$0.00	\$1,045,843.49	\$1,045,843.49	\$1,284,449.37

*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	Location				Date Open to Traffic	Pavement Type
			PR Version	PR Number	Begin Mile Point	End Mile Point		

Year Ended - 2013

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

Sub Ledger Report

Line 49 Specify - County

Account	Description	Amount (\$)
451	ROAD USE	37,644.70

Line 75 CFL-Other - County

Account	Description	Amount (\$)
671	OTHER CONTRIBUTIONS	21,673.51

Line 80 SC-Other - County

Account	Description	Amount (\$)
632	WEIGHING TRUCKS	373.00

Line 90 Other2 Other - County

Account	Description	Amount (\$)
632	WEIGHING TRUCKS	0.00

Line 109 Other - Primary

Account	Description	Amount (\$)
460	Bridge Engineering	19,016.65

Line 143 Other - Primary

Account	Description	Amount (\$)
510	EQUIPMENT EXPENSES DIRECT	332,017.01

Line 156 All Other Charges - County

Account	Description	Amount (\$)
510	EQUIPMENT EXPENSE DIRECT	3,249.03
511	INDIRECT EQ EXP	25,652.28
514	DISTRIBUTIVE EXPENSE	9,771.81
515	ADMINISTRATIVE EXPENSE	109.34
900	CAPITAL OUTLAY	9.33

Line 177 Other - Distributive Calculation

Account	Description	Amount (\$)
514	OTHER DISTRIBUTIVE	81,492.52

Line 177 Other - Total Labor Charge

Account	Description	Amount (\$)
257	ACCRUED WAGES	(10,895.50)
513	DISTRIBUTIVE FRINGES	322,129.26
514	OTHER DISTRIBUTIVE	71,928.29
518	STATE TRUNKLINE NON MAINTENANCE	1,926.00

Year Ended - 2013

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

Line 195 Expenses Distributed - Other

Account	Description	Amount (\$)
514-704	OPERATIONS EXPENSE	0.00
931	SALT FACILITY	2,090.65
936	SIGN SHOP	2,910.99

Line 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
517	VOUCHERS	0.00

Line 242 Expenditure10

Account	Description	Amount (\$)
458	Bellaire Hwy (620)	80,000.00

Line 243 707 Other

Account	Description	Amount (\$)
790	SMALL TOOLS	10,910.37

Line 244 244 Other

Account	Description	Amount (\$)
515-728	ENGINEERING SUPPLIES	53.50
515-731	CLEANING SUPPLIES	803.05
515-841	BANKING FEES	1,587.16

Line 245 245 Other

Account	Description	Amount (\$)
630	OVERHEAD OTHER	0.00

Line 257 Other Primary System *Unit

Account	Description	Amount (\$)
458	East Torch Lk Dr	0.00

Line 257 Other Primary System Expenditure

Account	Description	Amount (\$)
458	East Torch Lk Dr	0.00

Line 259 Other Primary System *Unit

Account	Description	Amount (\$)
19016.65	Potential Bridge	1.00

Line 259 Other Primary System Expenditure

Account	Description	Amount (\$)
460	Bridge Engineering	19,016.65

Year Ended - 2013

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