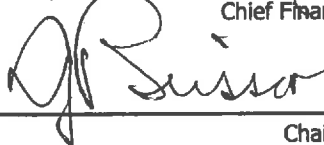


**2013**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
**Dickinson County**  
**Michigan**  
**Year Ended 2013**

**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

\_\_\_\_\_  
April 8, 2014  
Date

Year Ended - 2013

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

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

1. Cash	\$436,575.47
2. Investments	0.00
3. Accounts Receivable	
a. Michigan Transportation Fund	444,762.06
b. State Trunkline Maintenance	109,540.69
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	0.00
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	8,929.40

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

4. Deferred Expense State Aid	0.00
5. Road Materials	281,855.55
6. Equipment Materials and Parts	150,926.56
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00

**9. Other**

	0.00
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**10. TOTAL ASSETS****\$1,432,589.73**

Year Ended - 2013

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

**Liabilities and Fund Balances**

**Liabilities**

11. Accounts Payable	\$193,933.01
12. Notes Payable ( Short Term)	0.00
13. Accrued Liability	10,854.61
14. Advances	122,861.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	0.00

**Fund Balances**

19. Primary Road Fund	62,915.99
20. Local Road Fund	374,339.64
21. County Road Commission Fund	667,685.48
<b>22. Total Fund Balances</b>	<b>1,104,941.11</b>

**23. TOTAL LIABILITIES AND FUND BALANCES**

**\$1,432,589.73**

Year Ended - 2013

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

**CAPITAL ASSETS ACCOUNT GROUP**

<u>Assets</u>	(A)	(B)	
24. Land		\$258,714.79	
25. Land Improvements	\$0.00		
25 a.Less: Accumulated Depreciation	0.00	0.00	
26. Depletable Assets	0.00		
26 a.Less: Accumulated Depreciation	0.00	0.00	
27. Buildings	1,883,945.12		
27 a.Less: Accumulated Depreciation	(838,072.84)	1,045,872.28	
28. Equipment - Road	5,857,549.98		
28 a.Less: Accumulated Depreciation	(5,483,634.10)	373,915.88	
29. Equipment - Shop	222,998.36		
29 a.Less: Accumulated Depreciation	(192,561.42)	30,436.94	
30. Equipment - Engineers	56,796.42		
30 a.Less: Accumulated Depreciation	(54,398.96)	2,397.46	
31. Yard and Storage Equipment	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Office Equipment and Furniture	84,410.95		
32 a.Less: Accumulated Depreciation	(74,161.67)	10,249.28	
33. Infrastructure	51,898,477.95		
33 a.Less: Accumulated Depreciation	(22,228,512.12)	29,669,965.83	
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>\$31,391,552.46</b>
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	118,855.09	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	1,602,731.54	
	37 d.Infrastructure	29,669,965.83	
	<b>38. Total Equities</b>		<b>\$31,391,552.46</b>
<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		287,529.66	
42. Installment/Lease Purchase Payable		379,101.14	
43. Other		0.00	
	<b>44. Total Liabilities</b>		<b>\$666,630.80</b>
<u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<b>\$0.00</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>Taxes</b>				
46. County Wide Millage	\$98,882.42	\$124,695.65	\$49,577.79	\$273,155.86
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	98,882.42	124,695.65	49,577.79	273,155.86
<b>Licenses and Permits</b>				
49. Specify	0.00	0.00	0.00	0.00
<b>Federal Sources</b>				
50. Surface Tran. Program (STP)	129,513.72	0.00	8,050.46	137,564.18
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	(490.89)	0.00	0.00	(490.89)
55. Other	0.00	0.00	0.00	0.00
56. Total Federal Sources	129,022.83	0.00	8,050.46	137,073.29
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
57. Engineering	7,539.83	2,460.17		10,000.00
58. Snow Removal	0.00	13,152.40		13,152.40
59. Urban Road	127,888.61	52,785.72		180,674.33
60. Allocation	1,965,468.61	641,311.24		2,606,779.85
61. Total MTF	2,100,897.05	709,709.53		2,810,606.58
<b>Other</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>Economic Development Fund</b>				
65. Target Industries (A)	280,690.18	0.00		280,690.18
66. Urban congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	0.00	0.00		0.00
68. Forest Road (E)	122,898.84	0.00		122,898.84
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	403,589.02	0.00		403,589.02
<b>72. Total State Sources</b>	<b>\$2,504,486.07</b>	<b>\$709,709.53</b>	<b>\$0.00</b>	<b>\$3,214,195.60</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><u>Contributions From Local Units</u></b>				
73. City and Village	\$9,973.15	\$0.00	\$0.00	\$9,973.15
74. Township Contr.	0.00	330,439.92	0.00	330,439.92
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	<u>9,973.15</u>	<u>330,439.92</u>	<u>0.00</u>	<u>340,413.07</u>
<b><u>Charges for Service</u></b>				
77. Trunkline Maintenance	0.00		768,264.45	768,264.45
78. Trunkline Non-maintenance	0.00		61,836.32	61,836.32
79. Salvage Sales	0.00	0.00	6,851.23	6,851.23
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	<u>0.00</u>	<u>0.00</u>	<u>836,952.00</u>	<u>836,952.00</u>
<b><u>Interest and Rents</u></b>				
82. Interest Earned	59.04	317.22	83.95	460.21
83. Property Rentals	0.00	0.00	2,700.00	2,700.00
84. Total Interest/Rents	<u>59.04</u>	<u>317.22</u>	<u>2,783.95</u>	<u>3,160.21</u>
<b><u>Other</u></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	0.00	0.00
89. Contributions from Private Sources	0.00	0.00	553,875.62	553,875.62
90. Other	0.00	0.00	320.00	320.00
91. Total Other	<u>0.00</u>	<u>0.00</u>	<u>554,195.62</u>	<u>554,195.62</u>
<b><u>Other Financing Sources</u></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	0.00	0.00
96. Total Other Fin. Sources	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b><u>\$2,742,423.51</u></b>	<b><u>\$1,165,162.32</u></b>	<b><u>\$1,451,559.82</u></b>	<b><u>\$5,359,145.65</u></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	151.82	0.00		151.82
103. Total Construction/Cap. Imp.	151.82	0.00		151.82
<b>Preservation - Structural Improvements</b>				
104. Roads	553,311.34	499,229.74		1,052,541.08
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	1,538.88	48,683.84		50,222.72
110. Total Preservation - Struct. Imp.	554,850.22	547,913.58		1,102,763.80
<b>Maintenance</b>				
111. Roads	429,328.81	666,705.70		1,096,034.51
112. Structures	0.00	3,086.67		3,086.67
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	418,295.81	614,697.46		1,032,993.27
115. Traffic Control	27,190.15	45,375.50		72,565.65
116. Total Maintenance	874,814.77	1,329,865.33		2,204,680.10
117. Total Construction., Preservation And Maintenance.	1,429,816.81	1,877,778.91		3,307,595.72
<b>Other</b>				
118. Trunkline Maintenance	0.00		768,264.45	768,264.45
119. Trunkline Non-maintenance	0.00		61,836.31	61,836.31
120. Administrative Expense	128,687.14	169,004.86		297,692.00
121. Equipment - Net	33,201.99	63,634.95		126,946.46
122. Capital Outlay - Net	(15,694.87)	0.00	30,109.52	(119,818.83)
123. Debt Principal Payment	70,387.54	0.00	(104,123.96)	139,726.44
124. Interest Expense	922.46	0.00	69,338.90	18,886.10
125. Drain Assessment	0.00	0.00	17,963.64	0.00
126. Other	33,301.20	0.00	0.00	45,332.48
127. Total Other	250,805.46	232,639.81	855,420.14	1,338,865.41
<b>128. Total Expenditures</b>	<b>\$1,680,622.27</b>	<b>\$2,110,418.72</b>	<b>\$855,420.14</b>	<b>\$4,646,461.13</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	\$2,742,423.51	\$1,165,162.32	\$1,451,559.82	\$5,359,145.65
130. Total Expenditures	1,680,622.27	2,110,418.72	855,420.14	4,646,461.13
131. Excess of Revenues Over (Under) Expenditures	1,061,801.24	(945,256.40)	596,139.68	712,684.52
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,049,200.00)	1,049,200.00		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	(1,049,200.00)	1,049,200.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	12,601.24	103,943.60	596,139.68	712,684.52
136. Beginning Fund	50,314.75	270,396.04	71,545.80	392,256.59
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	50,314.75	270,396.04	71,545.80	392,256.59
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$62,915.99	\$374,339.64	\$667,685.48	\$1,104,941.11



Year Ended - 2013

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

**EQUIPMENT EXPENSE**

## Direct Equipment Expense

141. Labor and Fringe Benefits	\$268,159.46
142. Depreciation	180,901.17
143. Other	299,685.30
<b>144. Total Direct</b>	<b>748,745.93</b>

145. Indirect Equipment Expense	391,931.85
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## Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	324,535.72
<b>148. Total Operating</b>	<b>\$324,535.72</b>

<b>149. TOTAL EQUIPMENT EXPENSE</b>	<b>\$1,465,213.50</b>
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**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	39,866.49	59,233.67		99,100.16
152. Maintenance	310,148.24	611,604.69		921,752.93
153. Inventory Operations	0.00	0.00	29,390.99	29,390.99
154. MDOT	0.00		260,425.75	260,425.75
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	27,597.21	27,597.21
157. Total Equipment Rental Credits	350,014.73	670,838.36	317,413.95	1,338,267.04

(A)	(B)	(C)	(D)
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158. (Gain) or Loss on Usage of Equipment				126,946.46
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**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	\$350,014.73	\$670,838.36	\$317,413.95	\$1,338,267.04
	(A)	(B)	(C)	(D)
160. Percent of Total	26.15 %	50.13 %	23.72 %	100.00 %
161. Prorated Total Equipment Expense	383,216.72	734,473.31	347,523.47	1,465,213.50
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	33,201.99	63,634.95	30,109.52	126,946.46

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.	45,646.19	54,256.11
165. Primary Maintenance	170,843.85	203,068.93
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	41,010.73	48,746.30
168. Local Maintenance	268,683.78	319,363.70
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	122,524.28	145,635.18
171. Equipment Expense - Indirect	83,212.84	98,908.70
172. Equipment Expense - Operating	0.00	0.00
173. Administration	132,424.66	157,403.00
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	879.33	1,045.19
<b>178. Total Payroll</b>	<b>\$865,225.66</b>	
179. Less Applicable Payroll	0.00	
<b>180. Total Applicable Labor Cost</b>	<b>\$865,225.66</b>	<b>Total Distributive \$1,028,427.11</b>

	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	\$222,054.68	\$7,969.25	\$387,621.98	\$496,350.85	\$4,149.35	\$50,062.64	\$1,168,208.75
182. Less: Benefits Recovered	(26,569.88)	(953.56)	(46,380.78)	(59,390.70)	(496.49)	(5,990.23)	(139,781.64)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	195,484.80	7,015.69	341,241.20	436,960.15	3,652.86	44,072.41	1,028,427.11
185. Applicable Labor Cost	865,225.66	865,225.66	865,225.66	865,225.66	865,225.66	865,225.66	
186. Factor	0.225935	0.008109	0.394396	0.505024	0.004222	0.050937	1.188623

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.	564,717.86	21,894.68
189. Primary Maintenance	843,644.70	32,708.95
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	480,596.53	18,633.21
192. Local Maintenance	1,324,123.71	51,338.79
193. Other	14,699.84	569.93
<b>194. TOTAL</b>	<b>\$3,227,782.64</b>	<b>\$125,145.56</b>

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	0.00	0.00	19,082.94	0.00	106,062.62	\$125,145.56
196. Applicable Operation Cost	3,227,782.64	3,227,782.64	3,227,782.64	3,227,782.64	3,227,782.64	
197. Factor	0.000000	0.000000	0.005912	0.000000	0.032859	\$0.038771

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.	\$151.82	\$0.00	\$0.00	\$0.00	\$151.82	\$0.00
199. Preser - Struct. Imp.	146,799.07	227,104.38	408,051.15	320,809.20	554,850.22	547,913.58
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	872,376.77	1,328,324.33	2,438.00	1,541.00	874,814.77	1,329,865.33
<b>202. Total</b>	<b>\$1,019,327.66</b>	<b>\$1,555,428.71</b>	<b>\$410,489.15</b>	<b>\$322,350.20</b>	<b>\$1,429,816.81</b>	<b>\$1,877,778.91</b>

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	\$180,598.40	\$127.66
204. Fringe Benefits	123,587.21	127.03
205. Equipment Rental	260,388.43	37.32
206. Materials	29,909.19	0.00
207. Handling Charges	0.00	0.00
208. Overhead	86,981.78	4,844.31
209. Other	86,799.44	56,700.00
<b>210. Total Charges for Current Yea</b>	<b>\$768,264.45</b>	<b>\$61,836.32</b>
211. Beginning Balance	74,401.59	0.00
212. Sub-Total	842,666.04	61,836.32
213. Less Credits	(733,125.35)	(61,836.32)
<b>214. Ending Balance</b>	<b>\$109,540.69</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)	30,425.25
217. Equipment Road (976, 981)	66,292.07
218. Equipment Shop (977)	543.75
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$97,261.07</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	97,261.07	97,261.07
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	97,261.07	97,261.07
227. Less: Depreciation and Depletion 968	(15,694.87)	0.00	(201,385.03)	(217,079.90)
228. Net Capital Outlay Expenditure	<u>\$(15,694.87)</u>	<u>\$0.00</u>	<u>\$(104,123.96)</u>	<u>\$(119,818.83)</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)	134,549.96	0.00	1,726,579.54	1,861,129.50
230. Percentage of Total	7.23 %	0.00 %	92.77 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	0.00	0.00	0.00

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>\$2,810,606.58</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 5 Expenditures)			<u>297,692.00</u>
234. Total Capital Outlay (from Capital Outlay)			<u>97,261.07</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>139,726.44</u>
236. Interest Expense (from Page 5 Expenditures)			<u>18,886.10</u>
236 a. Total Deductions			<u>553,565.61</u>
236 b. Adjusted MTF Returns			<u>2,257,040.97</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$554,850.22</u>	<u>\$547,913.58</u>	<u>1,102,763.80</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>874,814.77</u>	<u>1,329,865.33</u>	<u>2,204,680.10</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(129,022.83)</u>	<u>0.00</u>	<u>(129,022.83)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>1,300,642.16</u>	<u>1,877,778.91</u>	<u>3,178,421.07</u>
241. 90% of Adjusted MTF Returns			<u>2,031,336.87</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>385,648.57</u>	<u>241,376.70</u>	<u>218,020.63</u>	<u>14,711.81</u>	<u>48,996.09</u>
Fiscal Year	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Expenditures (\$)	<u>68,535.53</u>	<u>62,829.25</u>	<u>378,090.98</u>	<u>947.10</u>	<u>18,690.00</u>
				<b>242. TOTAL</b>	<u>\$1,437,846.66</u>

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

$$\underline{2,810,606.58} \times .10 = \underline{281,060.66}$$



Year Ended - 2013

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

**INDIRECT EQUIPMENT AND STORAGE EXPENSE**  
**Activity 511**

Account Number	Account Name	Amount Recorded
		\$52,396.01
707	Wages - Shop and Garage	62,279.10
712-724	Fringe Benefits - Shop Employees	2,097.48
721	Drug Testing	0.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	4,182.39
733	Welding Supplies	0.00
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	39,875.88
737	Shop Supplies	0.00
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	4,479.72
806	Laundry Services	0.00
807	Data Processing - Shop	0.00
810	Education Expense - Shop	6,310.46
850-859	Communications - Shop	0.00
861	Travel and Mileage - Shop Employees	129.99
862	Freight Costs	17,923.11
875	Insurance - Shop Buildings	300.00
876	Insurance - Boiler and Machine	8,760.78
878	Insurance - Fleet	61.50
883	Insurance - Underground Tank	58,169.28
921-923	Utilities - Shop and Storage Buildings	87,980.85
931	Buildings Repairs and Maintenance	8,639.98
932	Yard and Storage Repairs and Maintenance	4,260.66
933	Shop Equipment Repairs and Maintenance	0.00
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	24,810.73
968	Depreciation - Shop Building	0.00
968	Depreciation - Storage Building	7,366.84
968	Depreciation - Shop Equipment	0.00
968	Depreciation - Stockroom Expense	1,907.09
707	Other:	0.00
	<b>243. TOTAL</b>	<b>\$391,931.85</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	\$126,432.76
709-714	Administrative Leave	0.00
724	Fringe Benefits	150,280.89
727	Postage	2,683.17
728	Office Supplies	4,573.06
730	Dues and Subscriptions	6,491.00
801	Contractual Services	0.00
803	Legal Services	16,840.46
804	Auditing and Accounting Services	9,910.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	4,487.72
861	Travel and Mileage	18,522.72
862	Freight	0.00
873	Public Relations	204.00
874	Advertising	977.30
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	7,038.36
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	1,499.70
931	Building Repair/Maintenance	11,298.65
934	Office Equipment Repair/Maintenance	9,738.54
942	Building Rental	0.00
955-956	Miscellaneous	377.45
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	3,375.84
	Other:	14,786.47
	<b>244. TOTAL</b>	<b>\$389,518.09</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(91,826.09)
691	Purchase Discounts	0.00
	Other:	0.00
	<b>Total Credits to Administrative Expense</b>	<b>\$(91,826.09)</b>
	<b>245. Net Administrative Expense</b>	<b>\$297,692.00</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>
Merriman East	Norway Township	20,638.90	Resurfacing
County Rd 581/Norway Lake	Felch Township	52,221.08	Resurfacing
Leeman Road	Felch Township	18,352.99	Resurfacing
Sawyer Lake Road	Sagola Township	6,067.39	Resurfacing
Leeman Road	Felch Township	23,365.92	CulvertReplacement
County Road 426	Felch & West Branch Townships	39,770.99	Resurfacing
<b>246. Total</b>		<b>\$160,417.27</b>	

Year Ended - 2013

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

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

<b>CONSTRUCTION / CAPACITY IMPROVEMENTS</b>					
	Primary System			Local System	
	*Unit		Expenditures	*Unit	Expenditures
<b>ROADS</b>					
247. New Construction, New Location	0.00 mi.	x	\$151.82	0.00 mi.	\$0.00
248. Widening	0.00 mi.		0.00	0.00 mi.	0.00
<b>BRIDGES</b>					
249. New Location	0.00 ea.		0.00	0.00 ea.	0.00
<b>250. TOTAL CONSTRUCTION/CAPACITY IMP</b>			<b>\$151.82</b>		<b>\$0.00</b>

<b>PRESERVATION - STRUCTURAL IMPROVEMENTS</b>					
	Primary System			Local System	
	*Unit		Expenditures	*Unit	Expenditures
<b>ROADS</b>					
251. Reconstruction	0.00 mi.	x	\$0.00	0.00 mi.	\$0.00
252. Resurfacing	5.01 mi.		448,843.61	2.68 mi.	421,164.84
253. Gravel Surfacing	0.00 mi.		0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.		0.00	0.31 mi.	77,506.30
<b>SAFETY PROJECTS</b>					
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	7.20 ea.		63,772.52	0.00 ea.	0.00
<b>MISCELLANEOUS</b>					
258. Roadside Parks	0.00 ea.		0.00	0.00 ea.	0.00
259. Other	0.00 ea.		42,234.09	0.34 ea.	49,242.44
<b>260. Subtotals</b>			<b>554,850.22</b>		<b>547,913.58</b>
<b>BRIDGES</b>					
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>\$554,850.22</b>		<b>\$547,913.58</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)			
Breen	42.29	0.00	66,860.49	15.65	0.00	22,598.60	499	5,608.76
Breitung	75.95	37.03	176,399.57	37.13	19.77	234,016.98	5,853	65,787.72
Felch	51.09	0.00	80,773.29	36.13	0.00	52,171.72	752	8,452.48
Norway	44.37	6.20	79,579.17	18.66	0.98	35,887.54	1,489	16,736.36
Sagola	54.44	0.00	86,069.64	25.68	0.00	37,081.92	1,106	12,431.44
Waucedah	40.04	0.00	63,303.24	24.25	0.00	35,017.00	804	9,036.96
West Branch	24.10	0.00	38,102.10	26.06	0.00	37,630.64	63	708.12
<b>266. Totals</b>	<b>332.28</b>	<b>43.23</b>	<b>\$591,087.50</b>	<b>183.56</b>	<b>20.75</b>	<b>\$454,404.40</b>	<b>10,566</b>	<b>\$118,761.84</b>

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**

<b>Township</b>	<b>Construction/ Capacity Improvement (\$)</b>	<b>Preservation - Struct Improvement (\$)</b>	<b>Total (\$)</b>	<b>Township Contributions* (\$)</b>
Breitung Township	0.00	274,460.93	274,460.93	201,325.84
Norway Township	0.00	157,442.25	157,442.25	83,671.08
Waucedah Township	0.00	67,326.56	67,326.56	45,443.00
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$499,229.74</b>	<b>\$499,229.74</b>	<b>\$330,439.92</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	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 9 Other (Identify)

Account	Description	Amount (\$)
078	Due From State	0.00

Line 18 Other (Identify)

Account	Description	Amount (\$)
-	Due To Other Funds - Airport	0.00
214	Due To Other Funds - Airport	0.00
228	Due To State	0.00
228	Due To State	0.00

Line 55 FS-Other - Local

Account	Description	Amount (\$)
547.02	Critical Bridge - Final Acct.	0.00

Line 55 FS-Other - Primary

Account	Description	Amount (\$)
510.05	Critical Bridge - Final Acct.	0.00
510.060	HPP - Final Acct.	0.00
510.061	Enhancement - Final Acct.	0.00
554.010	Jobs Today - Final Acct.	0.00

Line 70 EDF-Other - Primary

Account	Description	Amount (\$)
-	Jobs Today	0.00

Line 75 CFL-Other - County

Account	Description	Amount (\$)
583.11	Cont. Other Govern.	0.00

Line 90 Other2 Other - County

Account	Description	Amount (\$)
645	Timber Sales	0.00
671	Permitting Fees	320.00

Line 102 Other - Primary

Account	Description	Amount (\$)
451	Final Acct.	151.82

Line 109 Other - Local

Account	Description	Amount (\$)
497	SHOULDER RESURF.	48,683.84



Year Ended - 2013

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

## Line 109 Other - Primary

Account	Description	Amount (\$)
467	SHOULDER RESURF.	1,538.88

## Line 126 Other - County

Account	Description	Amount (\$)
521	Non-Road Project	12,031.28

## Line 126 Other - Local

Account	Description	Amount (\$)
481.060	Final Accounting	0.00
490.062	Final Accounting	0.00

## Line 126 Other - Primary

Account	Description	Amount (\$)
459	IM Portion Lk/Ant Quinn	33,301.20

## Line 143 Other - Primary

Account	Description	Amount (\$)
-	Equip, Vchrs, Mat, Receipts	0.00
510	Equipment	10,832.60
510	Vouchers	215,345.09
510	Materials	78,881.02
510	Receipts	(5,373.41)

## Line 156 All Other Charges - County

Account	Description	Amount (\$)
214	Airport	0.00
496A	Local Rd Struct-Mnt	163.02
510	Direct	10,832.60
511	Indirect	7,480.69
513	Dist. Exp.	37.32
514	Dist. Exp. Other	4,439.06
515	Admin	4,625.86
521	Non-Motorized	18.66

## Line 177 Other - Distributive Calculation

Account	Description	Amount (\$)
-	Primary Structure HM	0.00
-	Local Structure HM	0.00
-	Non-Road Projects	0.00
496a	Local Struct. Maint	230.28
521.048	001	814.91
521.053	001	0.00

Year Ended - 2013

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

**Line 177 Other - Total Labor Charge**

Account	Description	Amount (\$)
-	Primary Structure HM	0.00
-	Non-Road Projects	0.00
496A	Local Structures Maint.	193.74
521.048	001	685.59
521.053	001	0.00

**Line 181 Total Fringe Benefits - Other**

Account	Description	Amount (\$)
513	Jury Duty,OJI,Physicals,CDL,Misc	5,550.31
513 720	Unemployment	40,512.33
716.021	OPEB Actuarial	4,000.00

**Line 182 Less Benefits Recovered - Other**

Account	Description	Amount (\$)
513 720	Unemployment	(4,847.49)
712	Jury Duty	(4.22)
716	On Job Injury	(236.04)
716.021	OPEB	(478.62)
722	Physical Examinations	(178.45)
722.01	Renewal Fees for CDL	(24.29)
723	Miscellaneous	(221.12)

**Line 193 Other - Cost of Operations**

Account	Description	Amount (\$)
451.021	Final Acct.	(38.96)
451.092	Final Acct.	185.11
498.074	Degroot Bridge	2,971.46
521.048	Non-Road/Culv Peters/Wells	11,582.23

**Line 193 Other - Distributed Total**

Account	Description	Amount (\$)
451/521	Final Acct. & Degroot Bridge	569.93

**Line 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
712.02	Training,Mtgs,School	33,075.97
734	Safety Exp.	5,823.34
750-755	Engineering	48,567.88
792	792 Sign Expenditures 793 Inv. & Eng. Inspections 514.04-514.05 Salt Shed Utilities & Maint.	5,063.76
793	Inventory Inspections	1,963.82
921-931	Utilities/Maintenance	11,567.85

**Line 209 Other - MDOT Other**

Account	Description	Amount (\$)
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Year Ended - 2013

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

-	Vouchers	0.00
518	Vouchers	56,700.00

**Line 209 Other - Trunkline Maintenance**

Account	Description	Amount (\$)
-	Vouchers	0.00
517	Vouchers	83,551.44
517	GWOA	3,248.00

**Line 242 Expenditure10**

Account	Description	Amount (\$)
459	Lk Antoine/Quinn Project	18,690.00
459.040	Lake Antoine Rd Soft Match	0.00

**Line 243 707 Other**

Account	Description	Amount (\$)
511	EL&S Lease	1,450.00
511	Shop Truck	457.09

**Line 244 244 Other**

Account	Description	Amount (\$)
515	Super. Equip. Exp.	3,821.56
809	Bank & Serv Fees	9,002.91
810	Janitorial	1,962.00

**Line 245 245 Other**

Account	Description	Amount (\$)
515 630	Overhead - Sundry Accts.	0.00

**Line 257 Other Primary System \*Unit**

Account	Description	Amount (\$)
459	SHOULDERING	7.20

**Line 257 Other Primary System Expenditure**

Account	Description	Amount (\$)
459	SHOULDERING	63,772.52

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

Account	Description	Amount (\$)
489	SOUTH PARK	0.34

**Line 259 Other Local System Expenditure**

Account	Description	Amount (\$)
489	SOUTH PARK	558.60
497	Shoulder Resurface	48,683.84

**Line 259 Other Primary System \*Unit**

Account	Description	Amount (\$)
521/459	Non Road & Final Acct.	0.00

**Line 259 Other Primary System Expenditure**

Account	Description	Amount (\$)
459	Leeman Culvert	40,695.21
467	Shoulder Resurface	1,538.88