


**2015**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
**Dickinson 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

05/31/2016  
\_\_\_\_\_  
Date

Year Ended - 2015

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

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

1. Cash	\$530,586.63
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	474,168.53
b. State Trunkline Maintenance	57,125.22
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	534.27
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	0.00

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

4. Deferred Expense State Aid	0.00
5. Road Materials	345,185.69
6. Equipment Materials and Parts	101,246.06
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00

**9. Other**

359,586.50

**10. TOTAL ASSETS****\$1,868,432.90**

Year Ended - 2015

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

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

11. Accounts Payable	\$167,454.29
12. Notes Payable ( Short Term)	0.00
13. Accrued Liability	27,414.41
14. Advances	195,972.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	118,960.99
18. Other	122,148.52

**Fund Balances**

19. Primary Road Fund	232,036.88
20. Local Road Fund	782,747.18
21. County Road Commission Fund	221,698.63
<b>22. Total Fund Balances</b>	<b>1,236,482.69</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$1,868,432.90**

Year Ended - 2015

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

**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	2,048,918.39	
27 a.Less: Accumulated Depreciation	(931,585.96)	1,117,332.43
28. Equipment - Road	6,591,251.16	
28 a.Less: Accumulated Depreciation	(6,003,130.15)	588,121.01
29. Equipment - Shop	261,536.34	
29 a.Less: Accumulated Depreciation	(207,373.74)	54,162.60
30. Equipment - Engineers	71,606.56	
30 a.Less: Accumulated Depreciation	(58,188.64)	13,417.92
31. Yard and Storage Equipment	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Office Equipment and Furniture	77,845.39	
32 a.Less: Accumulated Depreciation	(61,035.98)	16,809.41
33. Infrastructure	56,692,786.44	
33 a.Less: Accumulated Depreciation	(25,404,625.29)	31,288,161.15
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>\$33,336,719.31</b>
<u>Equities</u>		
37. Plant and Equipment Equity		
37 a.Primary		79,412.77
37 b.Local		0.00
37 c.Co. Road Comm.		1,969,145.39
37 d.Infrastructure		31,288,161.15
<b>38. Total Equities</b>		<b>\$33,336,719.31</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		261,128.03
42. Installment/Lease Purchase Payable		520,490.76
43. Other		0.00
<b>44. Total Liabilities</b>		<b>\$781,618.79</b>
<u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

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)
<b>Taxes</b>				
46. County Wide Millage	\$128,144.53	\$72,465.83	\$77,783.14	\$278,393.50
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	128,144.53	72,465.83	77,783.14	278,393.50
<b>Licenses and Permits</b>				
49. Specify	0.00	0.00	0.00	0.00
<b>Federal Sources</b>				
50. Surface Tran. Program (STP)	139,447.32	0.00	0.00	139,447.32
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	631,080.95	0.00	0.00	631,080.95
56. Total Federal Sources	770,528.27	0.00	0.00	770,528.27
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
57. Engineering	7,520.19	2,479.81		10,000.00
58. Snow Removal	0.00	13,759.72		13,759.72
59. Urban Road	184,450.66	64,046.61		248,497.27
60. Allocation	2,090,659.34	689,404.25		2,780,063.59
61. Total MTF	2,282,630.19	769,690.39		3,052,320.58
<b>Other</b>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	370,346.47	0.00	370,346.47
64. Total Other	0.00	370,346.47	0.00	370,346.47
<b>Economic Development Fund</b>				
65. Target Industries (A)	54,963.56	0.00		54,963.56
66. Urban congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	0.00	0.00		0.00
68. Forest Road (E)	122,898.48	0.00		122,898.48
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	177,862.04	0.00		177,862.04
72. Total State Sources	\$2,460,492.23	\$1,140,036.86	\$0.00	\$3,600,529.09

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)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$29,005.15	\$29,005.15
74. Township Contr.	0.00	372,250.00	0.00	372,250.00
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	372,250.00	29,005.15	401,255.15
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		734,120.89	734,120.89
78. Trunkline Non-maintenance	0.00		58,112.77	58,112.77
79. Salvage Sales	0.00	0.00	5,756.94	5,756.94
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	797,990.60	797,990.60
<b>Interest and Rents</b>				
82. Interest Earned	560.63	1,173.02	536.12	2,269.77
83. Property Rentals	0.00	0.00	3,019.36	3,019.36
84. Total Interest/Rents	560.63	1,173.02	3,555.48	5,289.13
<b>Other</b>				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	84.98	0.00	0.00	0.00
89. Contributions from Private Sources	0.00	0.00	1,784.36	1,869.34
90. Other	0.00	0.00	47,134.33	47,134.33
91. Total Other	84.98	0.00	560.00	560.00
<b>Other Financing Sources</b>				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$3,359,810.64</b>	<b>\$1,585,925.71</b>	<b>\$957,813.06</b>	<b>\$5,903,549.41</b>

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)
<b>Construction/Capacity Improvement</b>				
98. Roads				
99. Structures	\$0.00	\$0.00		\$0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
<b>Preservation - Structural Improvements</b>				
104. Roads	1,088,051.52	649,629.42		1,737,680.94
105. Structures	9,541.33	0.00		9,541.33
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	1,097,592.85	649,629.42		1,747,222.27
<b>Maintenance</b>				
111. Roads	624,302.17	966,422.65		1,590,724.82
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	239,941.00	333,872.23		573,813.23
115. Traffic Control	6,566.21	33,697.47		40,263.68
116. Total Maintenance	870,809.38	1,333,992.35		2,204,801.73
117. Total Construction., Preservation And Maintenance.	1,968,402.23	1,983,621.77		3,952,024.00
<b>Other</b>				
118. Trunkline Maintenance	0.00		644,733.72	644,733.72
119. Trunkline Non-maintenance	0.00		58,112.77	58,112.77
120. Administrative Expense	193,427.36	194,922.92		388,350.28
121. Equipment - Net	173,930.39	355,087.23	149,106.26	678,123.88
122. Capital Outlay - Net	(17,142.74)	0.00	(38,611.70)	(55,754.44)
123. Debt Principal Payment	87,656.63	0.00	83,738.88	171,395.51
124. Interest Expense	8,927.53	0.00	8,728.76	17,656.29
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	145,092.77	145,092.77
127. Total Other	446,799.17	550,010.15	1,050,901.46	2,047,710.78
<b>128. Total Expenditures</b>	<b>\$2,415,201.40</b>	<b>\$2,533,631.92</b>	<b>\$1,050,901.46</b>	<b>\$5,999,734.78</b>

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	\$3,359,810.64	\$1,585,925.71	\$957,813.06	\$5,903,549.41
130. Total Expenditures	2,415,201.40	2,533,631.92	1,050,901.46	5,999,734.78
131. Excess of Revenues Over (Under) Expenditures	944,609.24	(947,706.21)	(93,088.40)	(96,185.37)
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,041,677.55)	1,041,677.55		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	(1,041,677.55)	1,041,677.55		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(97,068.31)	93,971.34	(93,088.40)	(96,185.37)
136. Beginning Fund	329,105.19	688,775.84	314,787.03	1,332,668.06
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	329,105.19	688,775.84	314,787.03	1,332,668.06
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$232,036.88	\$782,747.18	\$221,698.63	\$1,236,482.69



Year Ended - 2015

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

**EQUIPMENT EXPENSE**

Direct Equipment Expense

141. Labor and Fringe Benefits	\$390,583.06
142. Depreciation	<u>332,394.91</u>
143. Other	<u>492,023.26</u>

**144. Total Direct** 1,215,001.23

145. Indirect Equipment Expense

546,052.93

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	<u>248,445.44</u>

**148. Total Operating** \$248,445.44

**149. TOTAL EQUIPMENT EXPENSE**

\$2,009,499.60

**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	21,606.30	95,449.09		<u>117,055.39</u>
152. Maintenance	319,875.11	601,701.57		<u>921,576.68</u>
153. Inventory Operations	0.00	0.00	33,077.58	<u>33,077.58</u>
154. MDOT	0.00		215,135.35	<u>215,135.35</u>
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	44,530.72	<u>44,530.72</u>
157. Total Equipment Rental Credits	<u>341,481.41</u>	<u>697,150.66</u>	<u>292,743.65</u>	<u>1,331,375.72</u>

(A)

(B)

(C)

(D)

158. (Gain) or Loss on Usage of Equipment

678,123.88

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	\$341,481.41	\$697,150.66	\$292,743.65	\$1,331,375.72
	(A)	(B)	(C)	(D)
160. Percent of Total	25.65 %	52.36 %	21.99 %	100.00 %
161. Prorated Total Equipment Expense	515,411.80	1,052,237.89	441,849.91	2,009,499.60
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	173,930.39	355,087.23	149,106.26	678,123.88

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.	52,443.45	59,060.29
165. Primary Maintenance	181,559.14	204,466.64
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	77,587.41	87,376.69
168. Local Maintenance	290,434.73	327,077.73
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	183,702.56	206,880.50
171. Equipment Expense - Indirect	128,868.37	145,127.82
172. Equipment Expense - Operating	0.00	0.00
173. Administration	168,782.51	190,077.97
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	
177. Other	1,177.91	0.00
<b>178. Total Payroll</b>	<b>\$1,084,556.08</b>	<b>1,326.53</b>
179. Less Applicable Payroll	0.00	
<b>180. Total Applicable Labor Cost</b>	<b>\$1,084,556.08</b>	<b>Total Distributive \$1,221,394.17</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	\$213,666.05	\$57,147.00	\$478,690.32	\$593,275.91	\$4,257.36	\$7,865.61	\$1,354,902.25
182. Less: Benefits Recovered	(21,054.02)	(5,631.10)	(47,168.74)	(58,459.66)	(419.51)	(775.05)	(133,508.08)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	192,612.03	51,515.90	431,521.58	534,816.25	3,837.85	7,090.56	1,221,394.17
185. Applicable Labor Cost	1,084,556.08	1,084,556.08	1,084,556.08	1,084,556.08	1,084,556.08	1,084,556.08	
186. Factor	0.177595	0.047500	0.397879	0.493120	0.003539	0.006538	1.126171

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.	1,047,377.66	40,673.86
189. Primary Maintenance	838,256.53	32,552.85
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	625,344.78	24,284.64
192. Local Maintenance	1,284,126.63	49,865.73
193. Other	9,184.65	356.68
<b>194. TOTAL</b>	<b>\$3,804,290.25</b>	<b>\$147,733.76</b>

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	2,034.59	(3,177.45)	21,053.88	0.00	127,822.74	\$147,733.76
196. Applicable Operation Cost	3,804,290.25	3,804,290.25	3,804,290.25	3,804,290.25	3,804,290.25	
197. Factor	0.000535	(0.000835)	0.005534	0.000000	0.033600	\$0.038834

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.	1,031,907.16	526,685.92	65,685.69	122,943.50	1,097,592.85	649,629.42
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	807,583.74	1,333,086.35	63,225.64	906.00	870,809.38	1,333,992.35
<b>202. Total</b>	<b>\$1,839,490.90</b>	<b>\$1,859,772.27</b>	<b>\$128,911.33</b>	<b>\$123,849.50</b>	<b>\$1,968,402.23</b>	<b>\$1,983,621.77</b>

Year Ended - 2015

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

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$159,550.41	\$2,289.59
204. Fringe Benefits	109,137.80	2,359.65
205. Equipment Rental	214,363.78	771.57
206. Materials	20,926.96	0.00
207. Handling Charges	0.00	0.00
208. Overhead	60,681.54	4,552.61
209. Other	80,101.06	48,139.35
<b>210. Total Charges for Current Yea</b>	<b>\$644,761.55</b>	<b>\$58,112.77</b>
211. Beginning Balance	111,072.01	0.00
212. Sub-Total	755,833.56	58,112.77
213. Less Credits	(698,708.34)	(58,112.77)
<b>214. Ending Balance</b>	<b>\$57,125.22</b>	<b>\$0.00</b>

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)	99,467.78
217. Equipment Road (976, 981)	177,869.12
218. Equipment Shop (977)	25,241.54
219. Equipment Engineers (978)	12,961.14
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	8,800.26
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$324,339.84</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	324,339.84	324,339.84
225. Less: Equipment Retirements 689	0.00	0.00	(3,330.66)	(3,330.66)
226. Sub-total	0.00	0.00	321,009.18	321,009.18
227. Less: Depreciation and Depletion 968	(17,142.74)	0.00	(359,620.88)	(376,763.62)
228. Net Capital Outlay Expenditure	<u>\$(17,142.74)</u>	<u>\$0.00</u>	<u>\$(38,611.70)</u>	<u>\$(55,754.44)</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)	96,555.51	0.00	2,027,481.13	2,124,036.64
230. Percentage of Total	4.55 %	0.00 %	95.45 %	100.00 %
231. Gain or (loss) on disposal of assets 693	84.98	0.00	1,784.36	1,869.34

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			<u>\$3,052,320.58</u>
<b>DEDUCTIONS</b>			
233. Administrative Expense (from Page 5 Expenditures)			<u>388,350.28</u>
234. Total Capital Outlay (from Capital Outlay)			<u>324,339.84</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>171,395.51</u>
236. Interest Expense (from Page 5 Expenditures)			<u>17,656.29</u>
236 a. Total Deductions			<u>901,741.92</u>
236 b. Adjusted MTF Returns			<u>2,150,578.66</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$1,097,592.85</u>	<u>\$649,629.42</u>	<u>1,747,222.27</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>870,809.38</u>	<u>1,333,992.35</u>	<u>2,204,801.73</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(770,528.27)</u>	<u>0.00</u>	<u>(770,528.27)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>1,197,873.96</u>	<u>1,983,621.77</u>	<u>3,181,495.73</u>
241. 90% of Adjusted MTF Returns			<u>1,935,520.79</u>

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	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Expenditures (\$)	<u>218,020.63</u>	<u>14,711.81</u>	<u>48,996.09</u>	<u>68,535.53</u>	<u>62,829.25</u>
Fiscal Year	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Expenditures (\$)	<u>378,090.98</u>	<u>947.10</u>	<u>18,690.00</u>	<u>362,388.52</u>	<u>0.00</u>
				<b>242. TOTAL</b>	<u>\$1,173,209.91</u>

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

$$\underline{3,052,320.58} \times .10 = \underline{305,232.06}$$



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	\$77,679.95
712-724	Fringe Benefits - Shop Employees	87,480.90
721	Drug Testing	2,911.86
728	Office Supplies - Shop	313.75
731	Janitor Supplies - Shop	1,177.90
733	Welding Supplies	5,944.23
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	59,927.43
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	1,450.00
805	Health Services	0.00
806	Laundry Services	4,860.87
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	4,668.84
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	10,392.52
875	Insurance - Shop Buildings	20,977.14
876	Insurance - Boiler and Machine	757.00
878	Insurance - Fleet	10,884.71
883	Insurance - Underground Tank	61.50
921-923	Utilities - Shop and Storage Buildings	48,126.54
931	Buildings Repairs and Maintenance	109,104.04
932	Yard and Storage Repairs and Maintenance	34,707.10
933	Shop Equipment Repairs and Maintenance	11,784.58
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	14,366.23
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	27,460.07
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	8,559.45
968	Depreciation - Stockroom Expense	0.00
707	Other:	2,456.32
	<b>243. TOTAL</b>	<b>\$546,052.93</b>

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	\$163,511.84
709-714	Administrative Leave	0.00
724	Fringe Benefits	184,142.30
727	Postage	2,551.59
728	Office Supplies	7,296.65
730	Dues and Subscriptions	9,014.99
801	Contractual Services	0.00
803	Legal Services	9,063.91
804	Auditing and Accounting Services	10,350.00
807	Data Processing	0.00
810	Education	15,534.02
850-853	Communications	5,968.27
861	Travel and Mileage	1,136.65
862	Freight	0.00
873	Public Relations	636.98
874	Advertising	1,581.90
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	7,779.83
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	2,215.87
931	Building Repair/Maintenance	13,760.83
934	Office Equipment Repair/Maintenance	11,484.66
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	5,132.34
	Other:	2,421.80
	<b>244. TOTAL</b>	<b>\$453,584.43</b>
 <b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(65,234.15)
691	Purchase Discounts	0.00
	Other:	0.00
	<b>Total Credits to Administrative Expense</b>	<b>\$(65,234.15)</b>
	<b>245. Net Administrative Expense</b>	<b>\$388,350.28</b>

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>
Leeman Road	Sagola Township	42,723.10	MatchingFunds
County Road 569	Breen Township	18,968.41	GravelSurfacing
Leeman Road	Sagola Township	20,607.71	GravelSurfacing
County Road 581	Felch Township	43,197.88	GravelSurfacing
County Road 426	Felch & Sagola Township	13,346.15	GravelSurfacing
	<b>246. Total</b>	<b>\$138,843.25</b>	

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
<b>ROADS</b>				
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
<b>BRIDGES</b>				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
<b>250. TOTAL CONSTRUCTION/CAPACITY IMP</b>		<b>\$0.00</b>		<b>\$0.00</b>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	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	8.58 mi.	1,061,108.33	10.68 mi.	623,643.86
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
<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	0.00 ea.	0.00	0.00 ea.	0.00
<b>MISCELLANEOUS</b>				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	3.35 ea.	26,943.19	0.00 ea.	25,985.56
<b>260. Subtotals</b>		<b>1,088,051.52</b>		<b>649,629.42</b>
<b>BRIDGES</b>				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	9,541.33	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>9,541.33</b>		<b>0.00</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$1,097,592.85</b>		<b>\$649,629.42</b>

\*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				
	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	42.27	0.00	71,520.84	15.33	0.00	23,700.18	499	6,002.97
Breitung	75.79	36.90	182,811.78	36.14	19.75	231,074.69	5,853	70,411.59
Felch	51.96	0.00	87,916.32	36.13	0.00	55,856.98	752	9,046.56
Norway	43.89	6.19	83,416.89	18.66	0.98	37,541.94	1,489	17,912.67
Sagola	54.18	0.00	91,672.56	25.68	0.00	39,701.28	1,106	13,305.18
Waucedah	40.28	0.00	68,153.76	24.26	0.00	37,505.96	804	9,672.12
West Branch	24.19	0.00	40,929.48	26.07	0.00	40,304.22	63	757.89
<b>266. Totals</b>	<b>332.56</b>	<b>43.09</b>	<b>\$626,421.63</b>	<b>182.27</b>	<b>20.73</b>	<b>\$465,685.25</b>	<b>10,566</b>	<b>\$127,108.98</b>

Local Road Rate Per Mile	<u>1692</u>	Primary Road Rate Per Mile	<u>1546</u>
Local Urban Road Rate Per Mile	<u>1479</u>	Primary Urban Road Rate Per Mile	<u>8871</u>
Population Rate Per Capita	<u>12.03</u>		

Year Ended - 2015

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

**SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS**  
**Expenditures**

<u>Township</u>	<u>Construction/ Capacity Improvement (\$)</u>	<u>Preservation - Struct Improvement (\$)</u>	<u>Total (\$)</u>	<u>Township Contributions* (\$)</u>
Breitung Township	0.00	366,742.41	366,742.41	201,592.28
Norway Township	0.00	131,586.83	131,586.83	75,368.91
Waucedah Township	0.00	129,029.85	129,029.85	95,288.81
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$627,359.09</b>	<b>\$627,359.09</b>	<b>\$372,250.00</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 - 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>
2015 October local crackseal	11,586.00	10/30/2015	Asphalt
2015 September local crackseal	17,603.00	09/30/2015	Asphalt
August 2015 Local crack seal	11,819.00	08/31/2015	Asphalt
July 2015 local crack seal	16,165.00	07/22/2015	Asphalt
July 2015 Primary crack seal	822.00	07/21/2015	Asphalt
June 2015 Local Crack seal	6,281.00	06/18/2015	Asphalt
June 2015 primary crack seal	845.00	06/17/2015	Asphalt
May 2015 crack seal	822.00	05/19/2015	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>
Upper Pine Overlay	23,253.00	11/04/2015	Asphalt

**Work Type:** Asphalt Reconstruction

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
459.044	67,169.00	10/01/2015	Asphalt
489.044	25,883.00	10/01/2015	Asphalt
489.045	23,543.00	10/01/2015	Asphalt
489.0460	14,991.00	10/01/2015	Asphalt
489.0616	129,030.00	10/01/2015	Asphalt
459.057.521.062	840,460.00	09/19/2015	Asphalt
489.023	183,368.00	06/09/2015	Asphalt
489.0236	55,191.00	06/09/2015	Asphalt
489.0235	38,995.00	06/03/2015	Asphalt
459.056	184,333.00	05/29/2015	Asphalt
489.234	89,188.00	06/09/2015	Asphalt

Year Ended - 2015

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

Sub Ledger Report

Line: 9 Other (Identify)

Account	Description	Amount (\$)
073.05	A/R General Fund Disp.	118,960.99
078.03	Remaining Gen Fund Disburs	121,664.52
078.03	General Fund Disp.	118,960.99

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	484.00
228	Due To State	0.00
339.1	Deferred Inflow-St Gen Fund	121,664.52

Line: 55 FS-Other - Local

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

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
501A	AID Grant	631,080.95

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
560.02	General Fund Disp.	370,346.47

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	560.00

Line: 102 Other - Primary

Account	Description	Amount (\$)
451	Final Acct.	0.00



Year Ended - 2015

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

**Line: 109 Other - Local**

Account	Description	Amount (\$)
497	SHOULDER RESURF.	0.00

**Line: 109 Other - Primary**

Account	Description	Amount (\$)
467	SHOULDER RESURF.	0.00

**Line: 126 Other - County**

Account	Description	Amount (\$)
521	Non-Road Project	145,092.77

**Line: 126 Other - Primary**

Account	Description	Amount (\$)
459	IM Portion Lk/Ant Quinn	0.00

**Line: 143 Other - Primary**

Account	Description	Amount (\$)
-	Equip, Vchrs, Mat, Receipts	
510	Receipts	0.00
510	Materials	(11,490.95)
510	Vouchers	87,469.00
510	Equipment	397,306.40
		18,738.81

**Line: 156 All Other Charges - County**

Account	Description	Amount (\$)
072	Pine Mountain Ski Jumps	1,831.28
496A	Local Rd Struct-Mnt	0.00
510	Direct	18,738.81
511	Indirect	16,087.62
513	Dist. Exp.	50.82
514	Dist. Exp. Other	5,622.99
515	Admin	1,167.80
521	Non-Motorized	205.60
900	Capital Outlay	825.80

**Line: 177 Other - Distributive Calculation**

Account	Description	Amount (\$)
-	Non-Road Projects	
-	Local Structure HM	0.00
-	Primary Structure HM	0.00
496a	Local Struct. Maint	0.00
521.048	001	0.00
521.062	001 - Pine Mt. Rd City	0.00
		1,326.53

Year Ended - 2015

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

**Line: 177 Other - Total Labor Charge**

Account	Description	Amount (\$)
-	Non-Road Projects	0.00
-	Primary Structure HM	0.00
496A	Local Structures Maint.	0.00
521.048	001	0.00
521.062	001 Pine Mtn Rd City	1,177.91

**Line: 181 Total Fringe Benefits - Other**

Account	Description	Amount (\$)
513	Jury Duty,OJI,Physicals,CDL,Misc	7,865.61
513 720	Unemployment	0.00
716.021	OPEB Actuarial	0.00

**Line: 182 Less Benefits Recovered - Other**

Account	Description	Amount (\$)
513 720	Unemployment	0.00
712	Jury Duty	(5.84)
716	On Job Injury	(52.25)
716.021	OPEB	0.00
722	Physical Examinations	(255.01)
722.01	Renewal Fees for CDL	(76.46)
723	Miscellaneous	(385.49)

**Line: 193 Other - Cost of Operations**

Account	Description	Amount (\$)
451.021	Final Acct.	0.00
451.092	Final Acct.	0.00
460	County Rd 581 Bridges	9,184.65
498.074	Degroot Bridge	0.00
521.048	Non-Road/Culv Peters/Wells	0.00

**Line: 193 Other - Distributed Total**

Account	Description	Amount (\$)
451/521	Final Acct. & Degroot Bridge	0.00
460	County Rd 581 Bridges	356.68

**Line: 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
712.02	Training,Mtgs,School	33,598.81
734	Safety Exp.	17,605.88
750-755	Engineering	56,611.79
756	Misc.	52.00
792	792 Sign Expenditures 793 Inv. & Eng. Inspections 514.04-514.05 Salt Shed Utilities & Maint.	17,912.40
793	Inventory Inspections	2,041.86
921-931	Utilities/Maintenance	0.00

Year Ended - 2015

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

**Line: 209 Other - MDOT Other**

Account	Description	Amount (\$)
518	A/P	48,139.35

**Line: 209 Other - Trunkline Maintenance**

Account	Description	Amount (\$)
517	A/P	76,762.15
517	GWOA	3,455.00
517	Receipts	(116.09)

**Line: 242 Expenditure10**

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

**Line: 243 707 Other**

Account	Description	Amount (\$)
511	Shop Truck	2,456.32
511	EL&S Lease	0.00

**Line: 244 244 Other**

Account	Description	Amount (\$)
703.02	Managing Director Equip. Usage	726.54
731	Misc.	(306.74)
808	Professional Services	364.00
810	Janitorial	1,638.00

**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	0.00

**Line: 257 Other Primary System Expenditure**

Account	Description	Amount (\$)
459	SHOULDERING	0.00

**Line: 259 Other Local System Expenditure**

Account	Description	Amount (\$)
201	Restoration of Drainage	25,985.56

Year Ended - 2015

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

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

Account	Description	Amount (\$)
459	Gravel Shoulders Kimberly	3.35
521/459	Non Road & Final Acct.	0.00

**Line: 259 Other Primary System Expenditure**

Account	Description	Amount (\$)
201	Restoration of Drainage	10,507.93
459	Gravel Shoulders	16,435.26