
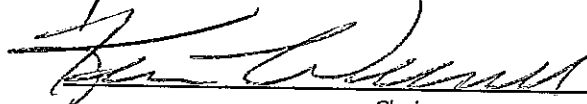


2013  
FISCAL YEAR  
ANNUAL FINANCIAL REPORT  
BOARD OF COUNTY ROAD COMMISSIONERS  
Montmorency County  
Michigan  
Year Ended 2013

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

5-20-2014  
\_\_\_\_\_  
Date

Year Ended - 2013

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

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

1. Cash	\$171,002.19
2. Investments	0.00
3. Accounts Receivable	
a. Michigan Transportation Fund	338,409.24
b. State Trunkline Maintenance	0.00
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	0.00

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

4. Deferred Expense State Aid	0.00
5. Road Materials	327,504.80
6. Equipment Materials and Parts	151,673.02
7. Prepaid Insurance	26,454.00
8. Deferred Expense - Federal Aid	0.00

**9. Other**

505,291.00

**10. TOTAL ASSETS****\$1,520,334.25**

Year Ended - 2013

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

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

11. Accounts Payable	\$48,345.46
12. Notes Payable ( Short Term	0.00
13. Accrued Liability	34,375.79
14. Advances	0.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	505,291.00
18. Other	0.00

**Fund Balances**

19. Primary Road Fund	248,650.55
20. Local Road Fund	442,342.29
21. County Road Commission Fund	241,329.16
<b>22. Total Fund Balances</b>	<b>932,322.00</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$1,520,334.25**

Year Ended - 2013

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

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$47,476.27	
25. Land Improvements	\$0.00		
25 a.Less: Accumulated Depreciation	0.00	0.00	
26. Depletable Assets	55,699.50		
26 a.Less: Accumulated Depreciation	0.00	55,699.50	
27. Buildings	1,999,377.37		
27 a.Less: Accumulated Depreciation	(614,120.51)	1,385,256.86	
28. Equipment - Road	3,531,007.39		
28 a.Less: Accumulated Depreciation	(2,949,980.90)	581,026.49	
29. Equipment - Shop	84,917.68		
29 a.Less: Accumulated Depreciation	(51,369.61)	33,548.07	
30. Equipment - Engineers	7,234.86		
30 a.Less: Accumulated Depreciation	(7,234.86)	0.00	
31. Yard and Storage Equipment	27,940.07		
31 a.Less: Accumulated Depreciation	(27,940.07)	0.00	
32. Office Equipment and Furniture	52,393.55		
32 a.Less: Accumulated Depreciation	(40,233.75)	12,159.80	
33. Infrastructure	25,994,344.00		
33 a.Less: Accumulated Depreciation	(9,179,967.00)	16,814,377.00	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	<b>36. Total Assets</b>		<b>\$18,929,543.99</b>
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	1,413,809.64	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	701,357.35	
	37 d.Infrastructure	16,814,377.00	
	<b>38. Total Equities</b>		<b>\$18,929,543.99</b>
<u>Long Term Debt</u>			
39. Bonds Payable (Act 51)		55,000.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		166,260.90	
42. Installment/Lease Purchase Payable		453,507.64	
43. Other		0.00	
	<b>44. Total Liabilities</b>		<b>\$674,768.54</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	\$0.00	\$492,642.64	\$0.00	\$492,642.64
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	492,642.64	0.00	492,642.64
<b>Licenses and Permits</b>				
49. Specify	0.00	19,136.00	0.00	19,136.00
<b>Federal Sources</b>				
50. Surface Tran. Program (STP)	510,920.62	0.00	0.00	510,920.62
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	18,509.24	0.00	0.00	18,509.24
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	529,429.86	0.00	0.00	529,429.86
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
57. Engineering	5,934.77	4,065.23		10,000.00
58. Snow Removal	0.00	30,972.16		30,972.16
59. Urban Road	0.00	0.00		0.00
60. Allocation	1,263,125.07	865,223.64		2,128,348.71
61. Total MTF	1,269,059.84	900,261.03		2,169,320.87
<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)	0.00	0.00		0.00
66. Urban congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	132,357.47	0.00		132,357.47
68. Forest Road (E)	98,554.04	0.00		98,554.04
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	230,911.51	0.00		230,911.51
72. Total State Sources	\$1,499,971.35	\$900,261.03	\$0.00	\$2,400,232.38

Year Ended - 2013

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

## STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	163,095.62	0.00	163,095.62
75. Other	0.00	86,235.10	0.00	86,235.10
76. Total Contributions	0.00	249,330.72	0.00	249,330.72
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		0.00	0.00
78. Trunkline Non-maintenance	0.00		0.00	0.00
79. Salvage Sales	0.00	0.00	7,940.94	7,940.94
80. Other	0.00	0.00	1,224.25	1,224.25
81. Total Charges	0.00	0.00	9,165.19	9,165.19
<b>Interest and Rents</b>				
82. Interest Earned	251.74	542.46	218.42	1,012.62
83. Property Rentals	0.00	0.00	2,283.21	2,283.21
84. Total Interest/Rents	251.74	542.46	2,501.63	3,295.83
<b>Other</b>				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	0.00	0.00
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	0.00	0.00
<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>\$2,029,652.95</b>	<b>\$1,661,912.85</b>	<b>\$11,666.82</b>	<b>\$3,703,232.62</b>

Year Ended - 2013

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

## STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Construction/Capacity Improvement</b>				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
<b>Preservation - Structural Improvements</b>				
104. Roads	901,315.01	342,639.73		1,243,954.74
105. Structures	0.00	0.00		0.00
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	901,315.01	342,639.73		1,243,954.74
<b>Maintenance</b>				
111. Roads	424,513.06	865,423.12		1,289,936.18
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	382,593.02	438,065.96		820,658.98
115. Traffic Control	11,608.95	6,932.90		18,541.85
116. Total Maintenance	818,715.03	1,310,421.98		2,129,137.01
117. Total Construction., Preservation And Maintenance.	1,720,030.04	1,653,061.71		3,373,091.75
<b>Other</b>				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	125,672.57	120,779.59		246,452.16
121. Equipment - Net	19,431.44	42,697.12	621.94	62,750.50
122. Capital Outlay - Net	(107,015.45)	0.00	10,041.64	(96,973.81)
123. Debt Principal Payment	279,515.71	0.00	0.00	279,515.71
124. Interest Expense	20,416.97	0.00	0.00	20,416.97
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	338,021.24	163,476.71	10,663.58	512,161.53
<b>128. Total Expenditures</b>	<b>\$2,058,051.28</b>	<b>\$1,816,538.42</b>	<b>\$10,663.58</b>	<b>\$3,885,253.28</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	\$2,029,652.95	\$1,661,912.85	\$11,666.82	\$3,703,232.62
130. Total Expenditures	2,058,051.28	1,816,538.42	10,663.58	3,885,253.28
131. Excess of Revenues Over (Under) Expenditures	(28,398.33)	(154,625.57)	1,003.24	(182,020.66)
132. Optional Transfers				
132 a. Primary to Local (50%)	0.00	0.00		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	0.00	0.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(28,398.33)	(154,625.57)	1,003.24	(182,020.66)
136. Beginning Fund	277,048.88	596,967.86	240,325.92	1,114,342.66
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	277,048.88	596,967.86	240,325.92	1,114,342.66
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$248,650.55	\$442,342.29	\$241,329.16	\$932,322.00



Year Ended - 2013

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

**EQUIPMENT EXPENSE**

## Direct Equipment Expense

141. Labor and Fringe Benefits	\$142,950.82
142. Depreciation	<u>109,193.04</u>
143. Other	<u>294,430.74</u>

<b>144. Total Direct</b>	<u>546,574.60</u>
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## 145. Indirect Equipment Expense

272,670.78
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## Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	<u>311,410.89</u>

<b>148. Total Operating</b>	<u>\$311,410.89</u>
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**149. TOTAL EQUIPMENT EXPENSE**

<u>\$1,130,656.27</u>
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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	<u>36,991.84</u>	<u>122,983.51</u>		<u>159,975.35</u>
152. Maintenance	<u>293,697.89</u>	<u>587,356.44</u>		<u>881,054.33</u>
153. Inventory Operations	<u>0.00</u>	<u>16,291.65</u>	0.00	<u>16,291.65</u>
154. MDOT	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>
155. Other Reimbursable Charges	<u>0.00</u>	<u>0.00</u>	<u>73.53</u>	<u>73.53</u>
156. All Other Charges	<u>0.00</u>	<u>0.00</u>	<u>10,510.91</u>	<u>10,510.91</u>
157. Total Equipment Rental Credits	<u>330,689.73</u>	<u>726,631.60</u>	<u>10,584.44</u>	<u>1,067,905.77</u>

(A)

(B)

(C)

(D)

158. (Gain) or Loss on Usage of Equipment

<u>62,750.50</u>
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**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$330,689.73</u>	<u>\$726,631.60</u>	<u>\$10,584.44</u>	<u>\$1,067,905.77</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	<u>30.97 %</u>	<u>68.04 %</u>	<u>0.99 %</u>	<u>100.00 %</u>
161. Prorated Total Equipment Expense	<u>350,121.17</u>	<u>769,328.72</u>	<u>11,206.38</u>	<u>1,130,656.27</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>19,431.44</u>	<u>42,697.12</u>	<u>621.94</u>	<u>62,750.50</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.	14,330.25	10,088.54
165. Primary Maintenance	131,988.48	92,920.28
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	49,002.00	34,497.56
168. Local Maintenance	251,073.48	176,756.47
169. Inventory	6,763.60	0.00
170. Equipment Expense - Direct	83,891.21	59,059.61
171. Equipment Expense - Indirect	62,205.52	43,792.88
172. Equipment Expense - Operating	0.00	0.00
173. Administration	117,889.96	82,994.82
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	268,047.40	34,890.24
<b>178. Total Payroll</b>	<b>\$985,191.90</b>	
179. Less Applicable Payroll	0.00	
<b>180. Total Applicable Labor Cost</b>	<b>\$985,191.90</b>	<b>Total Distributive \$535,000.40</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	\$143,273.77	\$6,723.25	\$109,476.71	\$271,932.65	\$3,594.02	\$0.00	\$535,000.40
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	143,273.77	6,723.25	109,476.71	271,932.65	3,594.02	0.00	535,000.40
185. Applicable Labor Cost	759,940.69	759,940.69	759,940.69	759,940.69	759,940.69	759,940.69	
186. Factor	0.188533	0.008847	0.144060	0.357834	0.004729	0.000000	0.704003

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.	863,867.95	37,447.06
189. Primary Maintenance	784,699.76	34,015.27
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	328,404.03	14,235.70
192. Local Maintenance	1,255,977.73	54,444.25
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$3,232,949.47</b>	<b>\$140,142.28</b>

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	2,723.34	0.00	42,458.00	0.00	94,960.94	\$140,142.28
196. Applicable Operation Cost	3,232,949.47	3,232,949.47	3,232,949.47	3,232,949.47	3,232,949.47	
197. Factor	0.000842	0.000000	0.013133	0.000000	0.029373	\$0.043348

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.	0.00	342,639.73	901,315.01	0.00	901,315.01	342,639.73
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	818,715.03	1,310,421.98	0.00	0.00	818,715.03	1,310,421.98
<b>202. Total</b>	<b>\$818,715.03</b>	<b>\$1,653,061.71</b>	<b>\$901,315.01</b>	<b>\$0.00</b>	<b>\$1,720,030.04</b>	<b>\$1,653,061.71</b>

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	\$0.00	\$0.00
204. Fringe Benefits	0.00	0.00
205. Equipment Rental	0.00	0.00
206. Materials	0.00	0.00
207. Handling Charges	0.00	0.00
208. Overhead	0.00	0.00
209. Other	0.00	0.00
<b>210. Total Charges for Current Yea</b>	<b>\$0.00</b>	<b>\$0.00</b>
211. Beginning Balance	0.00	0.00
212. Sub-Total	0.00	0.00
213. Less Credits	0.00	0.00
<b>214. Ending Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>

Year Ended - 2013

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

**SCHEDULE OF CAPITAL OUTLAY**

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	48,161.62
218. Equipment Shop (977)	3,237.00
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	7,195.89
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$58,594.51</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	58,594.51	58,594.51
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	58,594.51	58,594.51
227. Less: Depreciation and Depletion 968	(107,015.45)	0.00	(48,552.87)	(155,568.32)
228. Net Capital Outlay Expenditure	<u>\$(107,015.45)</u>	<u>\$0.00</u>	<u>\$10,041.64</u>	<u>\$(96,973.81)</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)	1,521,832.59	0.00	690,308.21	2,212,140.80
230. Percentage of Total	68.79 %	0.00 %	31.21 %	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>\$2,169,320.87</u>
<b>DEDUCTIONS</b>			
233. Administrative Expense (from Page 5 Expenditures)			<u>246,452.16</u>
234. Total Capital Outlay (from Capital Outlay)			<u>58,594.51</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>279,515.71</u>
236. Interest Expense (from Page 5 Expenditures)			<u>20,416.97</u>
236 a. Total Deductions			<u>604,979.35</u>
236 b. Adjusted MTF Returns			<u>1,564,341.52</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$901,315.01</u>	<u>\$342,639.73</u>	<u>1,243,954.74</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>818,715.03</u>	<u>1,310,421.98</u>	<u>2,129,137.01</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>1,720,030.04</u>	<u>1,653,061.71</u>	<u>3,373,091.75</u>
241. 90% of Adjusted MTF Returns			<u>1,407,907.37</u>

Montmorency

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>48,940.00</u>	<u>30,363.00</u>	<u>20,165.00</u>	<u>0.00</u>	<u>50,430.00</u>
Fiscal Year	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Expenditures (\$)	<u>42,130.00</u>	<u>50,320.00</u>	<u>10,000.00</u>	<u>96,120.00</u>	<u>59,100.00</u>
				<b>242. TOTAL</b>	<u>\$407,568.00</u>

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

$$\underline{2,169,320.87} \times .10 = \underline{216,932.09}$$



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	\$58,609.32
712-724	Fringe Benefits - Shop Employees	41,261.14
721	Drug Testing	1,270.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	3,013.05
733	Welding Supplies	3,156.76
734	Safety Supplies - Shop	220.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	23,715.09
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	3,833.04
805	Health Services	0.00
806	Laundry Services	3,779.68
807	Data Processing - Shop	568.47
810	Education Expense - Shop	0.00
850-859	Communications - Shop	5,162.58
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	0.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	43,034.09
931	Buildings Repairs and Maintenance	22,970.61
932	Yard and Storage Repairs and Maintenance	0.00
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	6,127.94
968	Depreciation - Shop Building	36,791.16
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	7,664.28
968	Depreciation - Stockroom Expense	0.00
707	Other:	11,493.57
	<b>243. TOTAL</b>	<b>\$272,670.78</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	\$117,889.96
709-714	Administrative Leave	0.00
724	Fringe Benefits	82,994.82
727	Postage	4,290.45
728	Office Supplies	432.91
730	Dues and Subscriptions	6,104.68
801	Contractual Services	0.00
803	Legal Services	8,185.02
804	Auditing and Accounting Services	0.00
807	Data Processing	7,494.59
810	Education	0.00
850-853	Communications	2,837.58
861	Travel and Mileage	4,340.22
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,013.13
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	0.00
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	457.06
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	1,919.84
	Other:	9,362.67
	<b>244. TOTAL</b>	<b>\$247,322.93</b>

**Less: Credits to Administrative Expense**

646	Handling Charges on Materials Sold	(21.00)
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(849.77)
	Other:	0.00
	<b>Total Credits to Administrative Expense</b>	<b>\$(870.77)</b>
	<b>245. Net Administrative Expense</b>	<b>\$246,452.16</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>
County Road 622	T31N R1E Section 19	98,554.04	Reconstruction
	<b>246. Total</b>	<u>\$98,554.04</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
<b>ROADS</b>				
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
<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	3.00 mi.	\$901,315.01	2.00 mi.	\$95,373.69
252. Resurfacing	0.00 mi.	0.00	0.00 mi.	0.00
253. Gravel Surfacing	0.00 mi.	0.00	3.25 mi.	247,266.04
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	0.00 ea.	0.00	0.00 ea.	0.00
<b>260. Subtotals</b>		<b>901,315.01</b>		<b>342,639.73</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>\$901,315.01</b>		<b>\$342,639.73</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)			
Albert	107.70	0.00	170,273.70	29.42	0.00	42,482.48	2,097	23,570.28
Avery	32.19	0.00	50,892.39	7.06	0.00	10,194.64	579	6,507.96
Briley	66.23	0.00	104,709.64	19.37	0.00	27,970.28	1,831	20,580.44
Hillman	72.91	0.00	115,270.72	29.77	0.00	42,987.88	1,546	17,377.04
Loud	33.39	0.00	52,789.59	8.68	0.00	12,533.92	220	2,472.80
Montmorency	77.66	0.00	122,780.47	39.49	0.00	57,023.56	1,075	12,083.00
Rust	21.01	0.00	33,216.81	15.07	0.00	21,761.08	514	5,777.36
Vienna	70.10	0.00	110,828.10	14.91	0.00	21,530.04	431	4,844.44
<b>266. Totals</b>	<b>481.19</b>	<b>0.00</b>	<b>\$760,761.42</b>	<b>163.77</b>	<b>0.00</b>	<b>\$236,483.88</b>	<b>8,293</b>	<b>\$93,213.32</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>
Albert	90,192.22	0.00	90,192.22	18,042.75
Avery	61.92	0.00	61.92	3,077.75
Briley	10.69	0.00	10.69	3,100.00
Hillman	43,376.37	0.00	43,376.37	39,742.75
Loud	54,351.49	0.00	54,351.49	30,853.25
Montmorency	95,312.07	0.00	95,312.07	49,362.50
Rust	59,334.97	0.00	59,334.97	2,064.75
Vienna	0.00	0.00	0.00	16,851.87
<b>267. Totals</b>	<b>\$342,639.73</b>	<b>\$0.00</b>	<b>\$342,639.73</b>	<b>\$163,095.62</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:

Location

<u>MDOT</u> <u>Job #</u>	<u>Agency</u> <u>Job ID</u>	<u>Number of</u> <u>Lanes</u> <u>Treated</u>	<u>PR</u> <u>Version</u>	<u>PR</u> <u>Number</u>	<u>Begin Mile</u> <u>Point</u>	<u>End Mile</u> <u>Point</u>	<u>Date Open to</u> <u>Traffic</u>	<u>Pavement</u> <u>Type</u>
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Sub Ledger Report

Line 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	MISCELLANEOUS A/R	0.00

Line 9 Other (Identify)

Account	Description	Amount (\$)
078	TAXES RECEIVABLE	505,291.00

Line 49 Specify - Local

Account	Description	Amount (\$)
451	ROAD USE	19,136.00

Line 55 FS-Other - Local

Account	Description	Amount (\$)
-	ARRA / FISHERIES	0.00

Line 55 FS-Other - Primary

Account	Description	Amount (\$)
-	ARRA / FISHERIES	0.00

Line 75 CFL-Other - Local

Account	Description	Amount (\$)
0671-675	MISCELLANEOUS CONTRIBUTIONS	86,235.10

Line 80 SC-Other - County

Account	Description	Amount (\$)
0671-687	OTHER	1,224.25

Line 90 Other2 Other - County

Account	Description	Amount (\$)
0668-000	ROYALTIES	0.00
0687-000	MISCELLANEOUS	0.00

Line 143 Other - Primary

Account	Description	Amount (\$)
510	OTHER	67,129.59
510-0	MATERIALS	124,922.07
941	LEASES	102,379.08

Line 156 All Other Charges - County

Account	Description	Amount (\$)
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Year Ended - 2013

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

514	OTHER DISTRIBUTIVE	10,510.91
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## Line 177 Other - Distributive Calculation

Account	Description	Amount (\$)
514	OTHER DISTRIBUTIVE	34,890.24

## Line 177 Other - Total Labor Charge

Account	Description	Amount (\$)
040	SUNDRY A/R	28.05
257	ACCRUED WAGES	(6,574.95)
511	DISTRIBUTIVE OTHER	49,559.79
513	DISTRIBUTIVE FRINGES	225,034.51

## Line 195 Expenses Distributed - Other

Account	Description	Amount (\$)
514-704	SUPERINTENDENT, WEIGHMASTER, & FRINGES	94,960.94

## Line 242 Expenditure10

Account	Description	Amount (\$)
497.3	Briley Twp-Atlanta School Heavy Maintenance	0.00
497.3	Co. Rd. 624	0.00
497.3	Reconstruction	59,100.00

## Line 243 707 Other

Account	Description	Amount (\$)
511-716	PHYSICALS	646.00
511-735-	WASTE DISPOSAL	3,592.28
511-735-	MISCELLANEOUS	2,739.54
511-935	SMALL TOOLS	4,515.75

## Line 244 244 Other

Account	Description	Amount (\$)
515-729	ENGINEERING SUPPLIES	10.88
515-736	PRINTING & PUBLICATIONS	2,277.55
517-8052	ENGINEER COSTS	7,074.24