

2015
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Benzie 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

Kathleen A Jordan
Chief Financial Officer

Robert Ross
Chairman

2-25-2016
Date

Year Ended - 2015

Start: 10/01/2014 End: 09/30/2015

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

1. Cash	\$1,808,160.70
2. Investments	282,843.23
3. Accounts Receivable :	
a. Michigan Transportation Fund	446,142.61
b. State Trunkline Maintenance	33,393.23
c. State Transportation Department - Other	44,945.33
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	223,013.89

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	373,856.50
5. Road Materials	139,838.26
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00

9. Other**10. TOTAL ASSETS****\$3,352,193.75**

Year Ended - 2015

Start: 10/01/2014 End: 09/30/2015

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$26,004.47
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	29,793.82
14. Advances	102,797.00
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	1,732,744.34
20. Local Road Fund	0.00
21. County Road Commission Fund	1,460,854.12
22. Total Fund Balances	3,193,598.46
23. TOTAL LIABILITIES AND FUND BALANCES	\$3,352,193.75

Year Ended - 2015

Start: 10/01/2014 End: 09/30/2015

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$12,708.00	
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	1,123,929.46		
27 a.Less: Accumulated Depreciation	(1,036,936.62)	86,992.84	
28. Equipment - Road	5,027,165.13		
28 a.Less: Accumulated Depreciation	(4,150,986.05)	876,179.08	
29. Equipment - Shop	142,786.44		
29 a.Less: Accumulated Depreciation	(117,943.49)	24,842.95	
30. Equipment - Engineers	58,289.28		
30 a.Less: Accumulated Depreciation	(52,662.36)	5,626.92	
31. Yard and Storage Equipment	327,507.22		
31 a.Less: Accumulated Depreciation	(263,219.23)	64,287.99	
32. Office Equipment and Furniture	66,278.48		
32 a.Less: Accumulated Depreciation	(61,645.12)	4,633.36	
33. Infrastructure	14,643,463.11		
33 a.Less: Accumulated Depreciation	(5,107,081.39)	9,536,381.72	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		\$10,611,652.86
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	1,075,271.14	
	37 d.Infrastructure	9,536,381.72	
	38. Total Equities		\$10,611,652.86
<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		48,245.54	
42. Installment/Lease Purchase Payable		125,184.96	
43. Other		0.00	
	44. Total Liabilities		\$173,430.50
<u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			\$0.00

Year Ended - 2015

Start: 10/01/2014 End: 09/30/2015

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
46. County Wide Millage	\$428,845.13	\$535,401.71	\$0.00	\$964,246.84
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	<u>428,845.13</u>	<u>535,401.71</u>	<u>0.00</u>	<u>964,246.84</u>
Licenses and Permits				
49. Specify	0.00	0.00	21,037.05	21,037.05
Federal Sources				
50. Surface Tran. Program (STP)	203,159.70	0.00	0.00	203,159.70
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	0.00	0.00	0.00
56. Total Federal Sources	<u>203,159.70</u>	<u>0.00</u>	<u>0.00</u>	<u>203,159.70</u>
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,389.85	3,610.15		10,000.00
58. Snow Removal	0.00	146,538.93		146,538.93
59. Urban Road	0.00	0.00		0.00
60. Allocation	1,606,299.41	907,529.15		2,513,828.56
61. Total MTF	<u>1,612,689.26</u>	<u>1,057,678.23</u>		<u>2,670,367.49</u>
	<i>meid 8595.38 mile</i>		<i>2371.48 need mile</i>	
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	268,494.17	0.00	0.00	268,494.17
64. Total Other	<u>268,494.17</u>	<u>0.00</u>	<u>0.00</u>	<u>268,494.17</u>
Economic Development Fund				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	50,548.77	0.00		50,548.77
68. Forest Road (E)	0.00	43,268.43		43,268.43
69. Urban Area (F)	0.00	0.00		0.00
70. Other	1,000,000.00	0.00		1,000,000.00
71. Total EDF	<u>1,050,548.77</u>	<u>43,268.43</u>		<u>1,093,817.20</u>
72. Total State Sources	<u>\$2,931,732.20</u>	<u>\$1,100,946.66</u>	<u>\$0.00</u>	<u>\$4,032,678.86</u>

Year Ended - 2015

Start: 10/01/2014 End: 09/30/2015

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	104,180.46	0.00	104,180.46
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	104,180.46	0.00	104,180.46
Charges for Service				
77. Trunkline Maintenance	0.00		653,459.89	653,459.89
78. Trunkline Non-maintenance	0.00		122,043.42	122,043.42
79. Salvage Sales	0.00	0.00	3,373.77	3,373.77
80. Other	0.00	111,527.10	5,341.00	116,868.10
81. Total Charges	0.00	111,527.10	784,218.08	895,745.18
Interest and Rents				
82. Interest Earned	2,663.63	0.00	4,502.40	7,166.03
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	2,663.63	0.00	4,502.40	7,166.03
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	53,321.14	53,321.14
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	53,321.14	53,321.14
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	125,750.00	125,750.00
96. Total Other Fin. Sources	0.00	0.00	125,750.00	125,750.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$3,566,400.66	\$1,852,055.93	\$988,828.67	\$6,407,285.26

Year Ended - 2015

Start: 10/01/2014 End: 09/30/2015

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	1,588,824.68	400,809.28		1,989,633.96
105. Structures	6,499.76	166,307.28		172,807.04
106. Safety Projects	2,120.64	0.00		2,120.64
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.	1,597,445.08	567,116.56		2,164,561.64
Maintenance				
111. Roads	370,621.88	1,113,626.45		1,484,248.33
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	429,790.66	369,358.16		799,148.82
115. Traffic Control	6,833.04	11,326.08		18,159.12
116. Total Maintenance	807,245.58	1,494,310.69		2,301,556.27
117. Total Construction., Preservation And Maintenance.	2,404,690.66	2,061,427.25		4,466,117.91
Other				
118. Trunkline Maintenance	0.00		653,018.95	653,018.95
119. Trunkline Non-maintenance	0.00		122,043.41	122,043.41
120. Administrative Expense	129,487.71	111,003.67		240,491.38
121. Equipment - Net	11,377.18	23,137.14		46,098.07
122. Capital Outlay - Net	0.00	0.00	524,471.50	524,471.50
123. Debt Principal Payment	0.00	0.00	565.04	565.04
124. Interest Expense	0.00	0.00	283.00	283.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	140,864.89	134,140.81	1,311,965.65	1,586,971.35
128. Total Expenditures	\$2,545,555.55	\$2,195,568.06	\$1,311,965.65	\$6,053,089.26

8 4484.70 Spent 180 miles

*3350.47 / Spent
446 miles*

Year Ended - 2015

Start: 10/01/2014 End: 09/30/2015

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	\$3,566,400.66	\$1,852,055.93	\$988,828.67	\$6,407,285.26
130. Total Expenditures	2,545,555.55	2,195,568.06	1,311,965.65	6,053,089.26
131. Excess of Revenues Over (Under) Expenditures	1,020,845.11	(343,512.13)	(323,136.98)	354,196.00
132. Optional Transfers				0.00
132 a. Primary to Local (50%)	(343,512.13)	343,512.13		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	(343,512.13)	343,512.13		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	677,332.98	0.00	(323,136.98)	354,196.00
136. Beginning Fund	1,055,411.36	0.00	1,783,991.10	2,839,402.46
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,055,411.36	0.00	1,783,991.10	2,839,402.46
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,732,744.34	\$0.00	\$1,460,854.12	\$3,193,598.46

Year Ended - 2015

Start: 10/01/2014 End: 09/30/2015

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$279,169.61	
142. Depreciation	167,683.98	
143. Other	265,562.41	
144. Total Direct		<u>712,416.00</u>

145. Indirect Equipment Expense

312,932.43

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	238,291.79	
148. Total Operating		<u>\$238,291.79</u>

149. TOTAL EQUIPMENT EXPENSE

\$1,263,640.22

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	15,209.04	46,260.38		61,469.42
152. Maintenance	285,285.05	564,837.66		850,122.71
153. Inventory Operations	0.00	0.00	12,793.87	12,793.87
154. MDOT	0.00		258,816.19	258,816.19
155. Other Reimbursable Charges	0.00	0.00	10,531.64	10,531.64
156. All Other Charges	0.00	0.00	23,808.32	23,808.32
157. Total Equipment Rental Credits	<u>300,494.09</u>	<u>611,098.04</u>	<u>305,950.02</u>	<u>1,217,542.15</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>46,098.07</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$300,494.09	\$611,098.04	\$305,950.02	\$1,217,542.15
	(A)	(B)	(C)	(D)
160. Percent of Total	24.68 %	50.19 %	25.13 %	100.00 %
161. Prorated Total Equipment Expense	<u>311,871.27</u>	<u>634,235.18</u>	<u>317,533.77</u>	<u>1,263,640.22</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>11,377.18</u>	<u>23,137.14</u>	<u>11,583.75</u>	<u>46,098.07</u>

Year Ended - 2015

Start: 10/01/2014 End: 09/30/2015

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct Imp.	21,926.79	23,972.86
165. Primary Maintenance	170,414.29	186,316.31
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	35,475.94	38,786.34
168. Local Maintenance	219,082.38	318,244.40
169. Inventory	5,457.05	0.00
170. Equipment Expense - Direct	133,362.35	145,807.09
171. Equipment Expense - Indirect	40,137.19	43,882.55
172. Equipment Expense - Operating	0.00	0.00
173. Administration	121,001.39	132,292.50
174. State Trunkline Maintenance	142,261.65	
175. Sundry Account Rec.	4,485.48	
176. Capital Outlay	3,284.39	3,590.87
177. Other	6,581.35	7,195.48
178. Total Payroll	\$903,470.25	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$903,470.25	Total Distributive \$900,088.40

	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	\$137,989.87	\$49,279.32	\$455,054.97	\$384,391.68	\$3,891.88	\$8,224.25	\$1,038,831.97
182. Less: Benefits Recovered	(18,204.40)	(6,501.20)	(60,033.42)	(50,711.12)	(513.44)	(1,085.00)	(137,048.58)
183. Less: Refunds	0.00	(1,695.00)	0.00	0.00	0.00	0.00	(1,695.00)
184. Benefits to be Distributed	119,785.47	41,083.12	395,021.55	333,680.56	3,378.44	7,139.25	900,088.39
185. Applicable Labor Cost	823,266.24	823,266.24	823,266.24	823,266.24	823,266.24	823,266.24	
186. Factor	0.145500	0.049903	0.479822	0.405313	0.004104	0.008672	1.093314

Year Ended - 2015

Start: 10/01/2014 End: 09/30/2015

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.	1,582,978.25	14,466.12
189. Primary Maintenance	799,934.97	7,310.24
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	561,980.60	5,135.68
192. Local Maintenance	1,480,779.88	13,532.17
193. Other	0.00	0.00
194. TOTAL	\$4,425,673.70	\$40,444.21

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	1,208.55	13,055.59	(2,605.50)	0.00	28,785.57	\$40,444.21
196. Applicable Operation Cost	4,425,673.70	4,425,673.70	4,425,673.70	4,425,673.70	4,425,673.70	
197. Factor	0.000273	0.002950	(0.000589)	0.000000	0.006504	\$0.009138

Year Ended - 2015

Start: 10/01/2014 End: 09/30/2015

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.	335,646.97	132,429.97	1,261,798.11	434,686.59	1,597,445.08	567,116.56
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	744,856.43	1,420,030.17	62,389.15	74,280.52	807,245.58	1,494,310.69
202. Total	\$1,080,503.40	\$1,552,460.14	\$1,324,187.26	\$508,967.11	\$2,404,690.66	\$2,061,427.25

Year Ended - 2015

Start: 10/01/2014 End: 09/30/2015

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$141,985.65	\$276.00
204. Fringe Benefits	131,990.94	274.76
205. Equipment Rental	258,769.03	47.16
206. Materials	54,633.32	111,884.49
207. Handling Charges	0.00	0.00
208. Overhead	65,640.01	9,561.00
209. Other	0.00	0.00
210. Total Charges for Current Yea	\$653,018.95	\$122,043.41
211. Beginning Balance	105,148.72	226,586.98
212. Sub-Total	758,167.67	348,630.39
213. Less Credits	(724,774.44)	(303,685.06)
214. Ending Balance	\$33,393.23	\$44,945.33

Year Ended - 2015

Start: 10/01/2014 End: 09/30/2015

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	728,412.37
218. Equipment Shop (977)	890.00
219. Equipment Engineers (978)	1,963.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	2,036.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	\$733,301.37

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	733,301.37	733,301.37
225. Less: Equipment Retirements 689	0.00	0.00	(1,694.40)	(1,694.40)
226. Sub-total	0.00	0.00	731,606.97	731,606.97
227. Less: Depreciation and Depletion 968	0.00	0.00	(207,135.47)	(207,135.47)
228. Net Capital Outlay Expenditure	\$0.00	\$0.00	\$524,471.50	\$524,471.50

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)	0.00	0.00	551,364.50	551,364.50
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	0.00	53,321.14	53,321.14

Year Ended - 2015

Start: 10/01/2014 End: 09/30/2015

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>\$2,670,367.49</u>
DEDUCTIONS			
233. Administrative Expense (from Page 5 Expenditures)			<u>240,491.38</u>
234. Total Capital Outlay (from Capital Outlay)			<u>733,301.37</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>565.04</u>
236. Interest Expense (from Page 5 Expenditures)			<u>283.00</u>
236 a. Total Deductions			<u>974,640.79</u>
236 b. Adjusted MTF Returns			<u>1,695,726.70</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$1,597,445.08</u>	<u>\$567,116.56</u>	<u>2,164,561.64</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>807,245.58</u>	<u>1,494,310.69</u>	<u>2,301,556.27</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>2,404,690.66</u>	<u>2,061,427.25</u>	<u>4,466,117.91</u>
241. 90% of Adjusted MTF Returns			<u>1,526,154.03</u>

Year Ended - 2015

Start: 10/01/2014 End: 09/30/2015

**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>10,465.48</u>	<u>24,367.64</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Fiscal Year	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Expenditures (\$)	<u>0.00</u>	<u>0.00</u>	<u>314,012.84</u>	<u>109,458.35</u>	<u>203,684.02</u>
242. TOTAL					<u>\$661,988.33</u>

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

$$\underline{2,670,367.49} \times .10 = \underline{267,036.75}$$

Year Ended - 2015

Start: 10/01/2014 End: 09/30/2015

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$14,821.22
712-724	Fringe Benefits - Shop Employees	16,204.25
721	Drug Testing	1,632.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	0.00
734	Safety Supplies - Shop	3,498.12
736	Tire Shop Supplies	0.00
737	Shop Supplies	47,922.82
791	Equipment Material/Parts Inventory Adjustment	442.08
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	3,923.96
807	Data Processing - Shop	0.00
810	Education Expense - Shop	17,432.63
850-859	Communications - Shop	897.11
861	Travel and Mileage - Shop Employees	1,915.39
862	Freight Costs	1,271.10
875	Insurance - Shop Buildings	15,424.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	24,762.00
883	Insurance - Underground Tank	2,330.63
921-923	Utilities - Shop and Storage Buildings	39,804.57
931	Buildings Repairs and Maintenance	30,116.92
932	Yard and Storage Repairs and Maintenance	33,514.44
933	Shop Equipment Repairs and Maintenance	3,997.45
934	Office Equipment Repairs and Maintenance	2,011.29
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	13,587.18
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	2,465.76
968	Depreciation - Storage Building	2,262.12
968	Depreciation - Shop Equipment	27,935.79
968	Depreciation - Stockroom Expense	0.00
707	Other:	4,759.60
	243. TOTAL	\$312,932.43

Year Ended - 2015

Start: 10/01/2014 End: 09/30/2015

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	\$118,139.42
709-714	Administrative Leave	2,119.27
724	Fringe Benefits	129,163.48
727	Postage	0.00
728	Office Supplies	14,624.31
730	Dues and Subscriptions	7,734.40
801	Contractual Services	16,571.20
803	Legal Services	17,023.89
804	Auditing and Accounting Services	0.00
807	Data Processing	0.00
810	Education	4,776.26
850-853	Communications	5,137.47
861	Travel and Mileage	1,105.65
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	3,896.25
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	2,008.50
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	3,408.18
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	1,112.76
968	Depreciation - Engineering Equipment	2,610.13
968	Depreciation - Office Equipment and Furniture	2,043.24
	Other:	127.00
	244. TOTAL	\$331,601.41
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(11,351.91)
629	Overhead - State Trunkline Maintenance	(75,201.01)
691	Purchase Discounts	0.00
	Other:	(4,557.11)
	Total Credits to Administrative Expense	\$(91,110.03)
	245. Net Administrative Expense	\$240,491.38

Year Ended - 2015

Start: 10/01/2014 End: 09/30/2015

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>
Long Rd/Deer Track Trail	Colfax Twp	6,275.00	CulvertReplacement
Aral Road	Platte Twp	216.43	CulvertReplacement
Tucker Rd	Almira Twp	13,302.00	CulvertReplacement
Valley Rd	Homestead Twp	9,758.00	CulvertReplacement
Reynolds Rd	Colfax Twp	13,717.00	BridgeRecondition
	246. Total	\$43,268.43	

Year Ended - 2015

Start: 10/01/2014 End: 09/30/2015

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

CONSTRUCTION / CAPACITY IMPROVEMENTS

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

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
252. Resurfacing	0.00 mi.	1,588,824.68	0.00 mi.	351,358.02
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	49,451.26
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	0.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	2,120.64	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	0.00 ea.	0.00
260. Subtotals		1,590,945.32		400,809.28
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	83,288.92
263. Replace with Culvert	0.00 ea.	6,499.76	0.00 ea.	83,018.36
264. Bridge Subtotals		6,499.76		166,307.28
265. TOTAL PRESERVATION - STRUCT IMP		\$1,597,445.08		\$567,116.56

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

Year Ended - 2015

Start: 10/01/2014 End: 09/30/2015

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)			
ALMIRA	63.00	0.00	104,832.00	23.96	0.00	36,419.20	3,645	43,120.35
BENZONIA	42.37	0.00	70,503.68	18.11	0.00	27,527.20	2,727	32,260.41
BLAINE	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
BLAINE	20.00	0.00	33,280.00	13.65	0.00	20,748.00	551	6,518.33
COLFAX	40.44	0.00	67,292.16	16.27	0.00	24,730.40	503	5,950.49
CRYSTAL LAKE	22.18	0.00	36,907.52	12.93	0.00	19,653.60	957	11,321.31
GILMORE	8.68	0.00	14,443.52	5.11	0.00	7,767.20	449	5,311.67
HOMESTEAD	47.88	0.00	79,672.32	19.27	0.00	29,290.40	2,029	24,003.07
INLAND	51.82	0.00	86,228.48	21.52	0.00	32,710.40	2,070	24,488.10
JOYFIELD	26.33	0.00	43,813.12	5.75	0.00	8,740.00	799	9,452.17
LAKE	26.49	0.00	44,079.36	9.91	0.00	15,063.20	759	8,978.97
PLATTE	47.24	0.00	78,607.36	17.54	0.00	26,660.80	354	4,187.82
WELDON	51.43	0.00	85,579.52	12.82	0.00	19,486.40	255	3,016.65
266. Totals	447.86	0.00	\$745,239.04	176.84	0.00	\$268,796.80	15,098	\$178,609.34

Local Road Rate Per Mile	1664	Primary Road Rate Per Mile	1520
Local Urban Road Rate Per Mile	1454	Primary Urban Road Rate Per Mile	8725
Population Rate Per Capita	11.83		

Year Ended - 2015

Start: 10/01/2014 End: 09/30/2015

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
ALMIRA	0.00	83,806.32	83,806.32	11,922.39
BENZONIA	0.00	1,242,257.42	1,242,257.42	43,006.19
BLAINE	0.00	140,111.23	140,111.23	235.34
COLFAX	0.00	101,509.40	101,509.40	9,043.31
CRYSTAL LAKE	0.00	6,499.76	6,499.76	0.00
GILMORE	0.00	0.00	0.00	541.78
HOMESTEAD	0.00	480,579.68	480,579.68	15,725.36
INLAND	0.00	701.59	701.59	3,529.76
JOYFIELD	0.00	404.09	404.09	3,310.86
LAKE	0.00	8,959.27	8,959.27	1,312.03
PLATTE	0.00	97,756.64	97,756.64	7,881.00
WELDON	0.00	1,976.24	1,976.24	7,672.44
267. Totals	\$0.00	\$2,164,561.64	\$2,164,561.64	\$104,180.46

*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: 10/01/2014 End: 09/30/2015

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Bituminous Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
M812	191,414.28	05/15/2015	Asphalt

Work Type: Concrete Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
L801	14,516.53	08/30/2015	Concrete

Work Type: Bituminous Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
L816	5,745.46	08/04/2015	Asphalt
P814	6,499.76	07/31/2015	Asphalt
L805	42,559.92	07/30/2015	Asphalt
P796	274,976.79	07/30/2015	Asphalt
P795	1,174,307.13	06/05/2015	Asphalt

Work Type: Ultra-Thin Bituminous Overlay (< 20mm)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
M810	33,090.31	09/15/2015	Asphalt

Work Type: Bituminous Overlay (< 40mm)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
M807-P	140,111.23	09/17/2015	Asphalt
M811	80,024.22	09/17/2015	Asphalt
M809	36,458.60	09/16/2015	Asphalt

Report Date: 2/26/2016

Year Ended - 2015

Start: 10/01/2014 End: 09/30/2015

Work Type: Underdrain Outlet Repair & Cleaning

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
L803	9,758.90	08/30/2015	Gravel
L806	13,302.85	08/30/2015	Gravel
L817	6,275.81	08/30/2015	Gravel
M808	49,451.26	07/04/2015	Gravel
L804	3,411.90	05/30/2015	Gravel