

2014
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS

Benzie County

Michigan

Year Ended 2014

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 Agordon

Chief Financial Officer

W. J. Mude

Chairman

2/12/2015

Date

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

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

1. Cash	\$2,828,812.98
2. Investments	282,526.19
3. Accounts Receivable	
a. Michigan Transportation Fund	420,357.04
b. State Trunkline Maintenance	105,148.72
c. State Transportation Department - Other	226,586.98
d. Due on County Road Agreement	0.00
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	146,800.44

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	285,082.41
6. Equipment Materials and Parts	150,532.42
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
	0.00

9. Other**10. TOTAL ASSETS****\$4,445,847.18**

Report Date: 2/17/2015

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$487,735.54
12. Notes Payable (Short Term	0.00
13. Accrued Liability	27,885.40
14. Advances	90,186.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,000,000.00
18. Other	637.78

Fund Balances

19. Primary Road Fund	1,055,411.36
20. Local Road Fund	0.00
21. County Road Commission Fund	1,783,991.10
22. Total Fund Balances	2,839,402.46

23. TOTAL LIABILITIES AND FUND BALANCES

\$4,445,847.18

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

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	(1,023,031.27)	100,898.19	
28. Equipment - Road	4,615,175.66		
28 a.Less: Accumulated Depreciation	(4,297,465.71)	317,709.95	
29. Equipment - Shop	141,896.44		
29 a.Less: Accumulated Depreciation	(108,902.87)	32,993.57	
30. Equipment - Engineers	56,326.28		
30 a.Less: Accumulated Depreciation	(49,030.54)	7,295.74	
31. Yard and Storage Equipment	327,507.22		
31 a.Less: Accumulated Depreciation	(252,388.77)	75,118.45	
32. Office Equipment and Furniture	65,037.93		
32 a.Less: Accumulated Depreciation	(60,397.33)	4,640.60	
33. Infrastructure	12,716,818.26		
33 a.Less: Accumulated Depreciation	(4,354,587.39)	8,362,230.87	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		\$8,913,595.37
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	551,364.50	
	37 d.Infrastructure	8,362,230.87	
	38. Total Equities		\$8,913,595.37
<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		53,163.09	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		\$53,163.09
<u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			\$0.00

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
46. County Wide Millage	\$209,528.00	\$736,987.15	\$0.00	\$946,515.15
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	209,528.00	736,987.15	0.00	946,515.15
Licenses and Permits				
49. Specify	0.00	0.00	15,066.59	15,066.59
Federal Sources				
50. Surface Tran. Program (STP)	529,103.76	0.00	0.00	529,103.76
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	24,871.68	0.00	0.00	24,871.68
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	82,461.95	0.00	0.00	82,461.95
56. Total Federal Sources	636,437.39	0.00	0.00	636,437.39
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,390.15	3,609.85		10,000.00
58. Snow Removal	0.00	143,246.22		143,246.22
59. Urban Road	0.00	0.00		0.00
60. Allocation	1,553,659.44	877,675.66		2,431,335.10
61. Total MTF	1,560,049.59	1,024,531.73		2,584,581.32
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	218,084.49	0.00	0.00	218,084.49
64. Total Other	218,084.49	0.00	0.00	218,084.49
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)	82,905.60	0.00		82,905.60
68. Forest Road (E)	43,268.40	0.00		43,268.40
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	126,174.00	0.00		126,174.00
72. Total State Sources	\$1,904,308.08	\$1,024,531.73	\$0.00	\$2,928,839.81

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

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	\$5,625.00	\$0.00	\$0.00	\$5,625.00
74. Township Contr.	0.00	41,677.57	0.00	41,677.57
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	5,625.00	41,677.57	0.00	47,302.57
Charges for Service				
77. Trunkline Maintenance	0.00		867,171.51	867,171.51
78. Trunkline Non-maintenance	0.00		247,755.84	247,755.84
79. Salvage Sales	0.00	0.00	7,157.62	7,157.62
80. Other	0.00	130,439.43	5,519.31	135,958.74
81. Total Charges	0.00	130,439.43	1,127,604.28	1,258,043.71
Interest and Rents				
82. Interest Earned	1,077.30	0.00	3,409.02	4,486.32
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	1,077.30	0.00	3,409.02	4,486.32
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	77.00	77.00
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	77.00	77.00
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$2,756,975.77	\$1,933,635.88	\$1,146,156.89	\$5,836,768.54

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

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	764,942.02	883,580.81		1,648,522.83
105. Structures	28,345.38	135,734.63		164,080.01
106. Safety Projects	114,042.01	0.00		114,042.01
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.	907,329.41	1,019,315.44		1,926,644.85
Maintenance				
111. Roads	351,823.23	764,431.25		1,116,254.48
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	521,560.55	474,419.46		995,980.01
115. Traffic Control	8,244.10	2,262.33		10,506.43
116. Total Maintenance	881,627.88	1,241,113.04		2,122,740.92
117. Total Construction., Preservation And Maintenance.	1,788,957.29	2,260,428.48		4,049,385.77
Other				
118. Trunkline Maintenance	0.00		827,133.51	827,133.51
119. Trunkline Non-maintenance	0.00		247,755.84	247,755.84
120. Administrative Expense	95,970.06	121,262.52		217,232.58
121. Equipment - Net	(17,901.75)	(29,786.43)	(19,747.40)	(67,435.58)
122. Capital Outlay - Net	0.00	0.00	154,182.85	154,182.85
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	0.00	0.00	0.00	0.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	78,068.31	91,476.09	1,209,324.80	1,378,869.20
128. Total Expenditures	\$1,867,025.60	\$2,351,904.57	\$1,209,324.80	\$5,428,254.97

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

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	\$2,756,975.77	\$1,933,635.88	\$1,146,156.89	\$5,836,768.54
130. Total Expenditures	1,867,025.60	2,351,904.57	1,209,324.80	5,428,254.97
131. Excess of Revenues Over (Under) Expenditures	889,950.17	(418,268.69)	(63,167.91)	408,513.57
132. Optional Transfers				
132 a. Primary to Local (50%)	(418,268.69)	418,268.69		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	(418,268.69)	418,268.69		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	471,681.48	0.00	(63,167.91)	408,513.57
136. Beginning Fund	583,729.88	0.00	1,847,159.01	2,430,888.89
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	583,729.88	0.00	1,847,159.01	2,430,888.89
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,055,411.36	\$0.00	\$1,783,991.10	\$2,839,402.46

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$256,823.99	
142. Depreciation	59,731.50	
143. Other	265,749.49	
144. Total Direct		<u>582,304.98</u>

145. Indirect Equipment Expense

293,386.58

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	389,582.74	
148. Total Operating		<u>\$389,582.74</u>

149. TOTAL EQUIPMENT EXPENSE

\$1,265,274.30

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	4,433.98	40,805.90		45,239.88
152. Maintenance	349,353.07	547,854.72		897,207.79
153. Inventory Operations	0.00	0.00	13,594.20	13,594.20
154. MDOT	0.00		334,977.10	334,977.10
155. Other Reimbursable Charges	0.00	0.00	20,691.31	20,691.31
156. All Other Charges	0.00	0.00	20,999.60	20,999.60
157. Total Equipment Rental Credits	<u>353,787.05</u>	<u>588,660.62</u>	<u>390,262.21</u>	<u>1,332,709.88</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(67,435.58)</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$353,787.05</u>	<u>\$588,660.62</u>	<u>\$390,262.21</u>	<u>\$1,332,709.88</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	26.55 %	44.17 %	29.28 %	100.00 %
161. Prorated Total Equipment Expense	<u>335,885.30</u>	<u>558,874.19</u>	<u>370,514.81</u>	<u>1,265,274.30</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(17,901.75)</u>	<u>(29,786.43)</u>	<u>(19,747.40)</u>	<u>(67,435.58)</u>

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct Imp.	18,077.08	0.00
165. Primary Maintenance	186,759.09	0.00
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	36,463.80	0.00
168. Local Maintenance	263,161.72	0.00
169. Inventory	6,264.99	0.00
170. Equipment Expense - Direct	128,879.12	0.00
171. Equipment Expense - Indirect	28,739.17	0.00
172. Equipment Expense - Operating	0.00	0.00
173. Administration	132,678.98	0.00
174. State Trunkline Maintenance	177,266.49	
175. Sundry Account Rec.	9,743.90	
176. Capital Outlay	0.00	0.00
177. Other	5,085.04	0.00
178. Total Payroll	\$993,119.38	
179. Less Applicable Payroll	(193,275.38)	
180. Total Applicable Labor Cost	\$799,844.00	Total Distributive \$0.00

	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	\$127,452.96	\$43,609.81	\$435,598.47	\$339,550.16	\$3,749.00	\$19,539.80	\$969,500.20
182. Less: Benefits Recovered	(22,478.62)	(7,691.37)	(76,825.62)	(59,885.77)	(661.22)	(3,446.19)	(170,988.79)
183. Less: Refunds	0.00	(4,466.00)	0.00	0.00	0.00	0.00	(4,466.00)
184. Benefits to be Distributed	104,974.34	31,452.44	358,772.85	279,664.39	3,087.78	16,093.61	794,045.41
185. Applicable Labor Cost	799,844.00	799,844.00	799,844.00	799,844.00	799,844.00	799,844.00	
186. Factor	0.131244	0.039323	0.448554	0.349649	0.003860	0.020121	0.992751

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

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.	907,990.51	0.00
189. Primary Maintenance	882,272.82	0.00
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,020,061.13	0.00
192. Local Maintenance	1,242,020.93	0.00
193. Other	0.00	0.00
194. TOTAL	\$4,052,345.39	\$0.00

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	999.98	(26,732.05)	(1,559.00)	0.00	24,331.45	\$(2,959.62)
196. Applicable Operation Cost	4,052,345.39	4,052,345.39	4,052,345.39	4,052,345.39	4,052,345.39	
197. Factor	0.000247	(0.006597)	(0.000385)	0.000000	0.006004	\$(0.000731)

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

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.	779,885.95	120,523.69	127,443.46	898,791.75	907,329.41	1,019,315.44
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	881,627.88	1,241,113.04	0.00	0.00	881,627.88	1,241,113.04
202. Total	\$1,661,513.83	\$1,361,636.73	\$127,443.46	\$898,791.75	\$1,788,957.29	\$2,260,428.48

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$174,939.36	\$2,327.13
204. Fringe Benefits	164,810.37	2,192.38
205. Equipment Rental	331,729.09	3,248.01
206. Materials	80,666.98	220,498.73
207. Handling Charges	0.00	0.00
208. Overhead	74,987.71	19,489.59
209. Other	0.00	0.00
210. Total Charges for Current Yea	\$827,133.51	\$247,755.84
211. Beginning Balance	44,560.72	2,231.51
212. Sub-Total	871,694.23	249,987.35
213. Less Credits	(766,545.51)	(23,400.37)
214. Ending Balance	\$105,148.72	\$226,586.98

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	12,950.00
217. Equipment Road (976, 981)	240,134.91
218. Equipment Shop (977)	1,900.00
219. Equipment Engineers (978)	7,286.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	3,930.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$266,200.91</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	266,200.91	266,200.91
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	266,200.91	266,200.91
227. Less: Depreciation and Depletion 968	0.00	0.00	(112,018.06)	(112,018.06)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$154,182.85</u>	<u>\$154,182.85</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	0.00	0.00	398,295.13	398,295.13
Prior Year's Report (Pg. 2)				
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	77.00	77.00

Report Date: 2/17/2015

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

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>\$2,584,581.32</u>
DEDUCTIONS			
233. Administrative Expense (from Page 5 Expenditures)			<u>217,232.58</u>
234. Total Capital Outlay (from Capital Outlay)			<u>266,200.91</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 5 Expenditures)			<u>0.00</u>
236 a. Total Deductions			<u>483,433.49</u>
236 b. Adjusted MTF Returns			<u>2,101,147.83</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$907,329.41</u>	<u>\$1,019,315.44</u>	<u>1,926,644.85</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>881,627.88</u>	<u>1,241,113.04</u>	<u>2,122,740.92</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>1,788,957.29</u>	<u>2,260,428.48</u>	<u>4,049,385.77</u>
241. 90% of Adjusted MTF Returns			<u>1,891,033.05</u>

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

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

Fiscal Year	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Expenditures (\$)	<u>274,776.44</u>	<u>10,465.48</u>	<u>24,367.64</u>	<u>0.00</u>	<u>0.00</u>
Fiscal Year	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Expenditures (\$)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>314,012.84</u>	<u>109,458.35</u>
242. TOTAL					<u>\$733,080.75</u>

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

$$\underline{2,584,581.32} \times .10 = \underline{258,458.13}$$

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
		\$10,192.42
707	Wages - Shop and Garage	10,118.54
712-724	Fringe Benefits - Shop Employees	1,645.00
721	Drug Testing	0.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	2,328.62
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	48,416.45
737	Shop Supplies	0.00
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	7,052.56
806	Laundry Services	0.00
807	Data Processing - Shop	10,184.46
810	Education Expense - Shop	1,034.12
850-859	Communications - Shop	1,109.72
861	Travel and Mileage - Shop Employees	1,158.63
862	Freight Costs	15,871.00
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	25,347.00
878	Insurance - Fleet	2,330.63
883	Insurance - Underground Tank	32,210.79
921-923	Utilities - Shop and Storage Buildings	31,861.89
931	Buildings Repairs and Maintenance	31,248.34
932	Yard and Storage Repairs and Maintenance	4,645.02
933	Shop Equipment Repairs and Maintenance	793.83
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	7,241.27
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	7,347.23
968	Depreciation - Shop Building	2,262.12
968	Depreciation - Storage Building	38,137.14
968	Depreciation - Shop Equipment	0.00
968	Depreciation - Stockroom Expense	849.80
707	Other:	
	243. TOTAL	\$293,386.58

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

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	\$131,057.39
709-714	Administrative Leave	962.19
724	Fringe Benefits	130,107.36
727	Postage	0.00
728	Office Supplies	14,663.51
730	Dues and Subscriptions	5,840.40
801	Contractual Services	20,685.00
803	Legal Services	13,897.23
804	Auditing and Accounting Services	0.00
807	Data Processing	0.00
810	Education	2,870.05
850-853	Communications	5,811.54
861	Travel and Mileage	1,166.95
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	979.95
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	1,735.88
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	2,445.22
942	Building Rental	0.00
955-956	Miscellaneous	77.00
966-967	Overhead	0.00
968	Depreciation - Buildings	1,112.76
968	Depreciation - Engineering Equipment	1,011.95
968	Depreciation - Office Equipment and Furniture	1,300.80
	Other:	0.00
	244. TOTAL	\$335,725.18
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(11,290.92)
629	Overhead - State Trunkline Maintenance	(99,638.54)
691	Purchase Discounts	0.00
	Other:	(7,563.14)
	Total Credits to Administrative Expense	\$(118,492.60)
	245. Net Administrative Expense	\$217,232.58

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

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>
LAKE ANN	ALMIRA	43,268.40	Resurfacing
	246. Total	<u>\$43,268.40</u>	

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

**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 \$724,249.67	0.00 mi.	\$435,665.49
252. Resurfacing	0.00 mi.	40,692.36	0.00 mi.	434,131.20
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	13,784.12
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	10,573.77	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	0.00	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	103,468.23	0.00 ea.	0.00
260. Subtotals		878,984.03		883,580.81
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	123,356.76
262. Recondition or Repair	0.00 ea.	28,345.38	0.00 ea.	12,377.87
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		28,345.38		135,734.63
265. TOTAL PRESERVATION - STRUCT IMP		\$907,329.41		\$1,019,315.44

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

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

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	101,367.00	23.96	0.00	35,245.16	3,645	41,698.80
BENZONIA	42.37	0.00	68,173.33	18.11	0.00	26,639.81	2,727	31,196.88
BLAINE	20.00	0.00	32,180.00	13.65	0.00	20,079.15	551	6,303.44
COLFAX	40.44	0.00	65,067.96	16.27	0.00	23,933.17	503	5,754.32
CRYSTAL LAKE	22.18	0.00	35,687.62	12.93	0.00	19,020.03	957	10,948.08
GILMORE	8.68	0.00	13,966.12	5.11	0.00	7,516.81	449	5,136.56
HOMESTEAD	47.88	0.00	77,038.92	19.27	0.00	28,346.17	2,029	23,211.76
INLAND	51.82	0.00	83,378.38	21.52	0.00	31,655.92	2,070	23,680.80
JOYFIELD	26.33	0.00	42,364.97	5.75	0.00	8,458.25	799	9,140.56
LAKE	26.49	0.00	42,622.41	9.91	0.00	14,577.61	759	8,682.96
PLATTE	47.24	0.00	76,009.16	17.54	0.00	25,801.34	354	4,049.76
WELDON	51.43	0.00	82,750.87	12.82	0.00	18,858.22	255	2,917.20
266. Totals	447.86	0.00	\$720,606.74	176.84	0.00	\$260,131.64	15,098	\$172,721.12

Local Road Rate Per Mile	<u>1609</u>	Primary Road Rate Per Mile	<u>1471</u>
Local Urban Road Rate Per Mile	<u>1408</u>	Primary Urban Road Rate Per Mile	<u>8448</u>
Population Rate Per Capita	<u>11.44</u>		

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

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>
ALMIRA	0.00	497,358.10	497,358.10	3,525.57
BENZONIA	0.00	688,628.52	688,628.52	2,843.20
BLAINE	0.00	0.00	0.00	209.00
COLFAX	0.00	123,889.45	123,889.45	4,498.73
CRYSTAL LAKE	0.00	53,932.02	53,932.02	0.00
GILMORE	0.00	78,896.31	78,896.31	258.63
HOMESTEAD	0.00	124,715.31	124,715.31	13,541.48
INLAND	0.00	115,133.93	115,133.93	3,370.13
JOYFIELD	0.00	2,825.63	2,825.63	1,664.16
LAKE	0.00	239,058.19	239,058.19	3,458.91
PLATTE	0.00	0.00	0.00	4,587.56
WELDON	0.00	2,207.39	2,207.39	3,720.20
267. Totals	\$0.00	\$1,926,644.85	\$1,926,644.85	\$41,677.57

*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 - 2014

Start: 10/01/2013 End: 09/30/2014

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Bituminous Resurfacing

<u>Project ID</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
P773	0.00	06/26/2014	Asphalt

Work Type: Bit Resurf & Bit Shlders

<u>Project ID</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
P788	0.00	07/22/2014	Asphalt

Work Type: Drm Correct, Culv Repl

<u>Project ID</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
L734	0.00	08/28/2014	Asphalt

Work Type: Crush & Shape & Resurf

<u>Project ID</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
M782	0.00	09/30/2014	Asphalt
M779	0.00	06/26/2014	Asphalt

Work Type: Multiple Course Chip Seal

<u>Project ID</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
M785	0.00	08/29/2014	

Work Type: Single Course Chip Seal

<u>Project ID</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

M780	0.00	08/29/2014
M781	0.00	08/29/2014
M786	0.00	08/29/2014
M787	0.00	08/29/2014

Work Type: Skip Patching

Project ID	Total Project Cost	Date Open to Traffic	Pavement Type
M793	0.00	08/29/2014	Asphalt

Work Type: Bituminous Overlay (< 40mm)

Project ID	Total Project Cost	Date Open to Traffic	Pavement Type
M783	0.00	08/29/2014	Asphalt
M784	0.00	08/29/2014	Asphalt

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

Sub Ledger Report

Line 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	Sundry A/R	66,137.09
078-04	Due on Fed Proj	24,801.21
078-06	A/R Local Agency Disb	55,862.14

Line 18 Other (Identify)

Account	Description	Amount (\$)
125	Due of Federal Projects	637.78

Line 49 Specify - County

Account	Description	Amount (\$)
451	Permits	15,066.59

Line 55 FS-Other - Local

Account	Description	Amount (\$)
000	Safety Funds-Local	0.00

Line 55 FS-Other - Primary

Account	Description	Amount (\$)
511	Safety Funds-Primary	82,461.95

Line 63 OTH-Other - Primary

Account	Description	Amount (\$)
556	Local Agency Disb	55,862.14
560	Special Winter Maint	162,222.35

Line 70 EDF-Other - Primary

Account	Description	Amount (\$)
551	State Grant - DNR	0.00

Line 75 CFL-Other - County

Account	Description	Amount (\$)
675	Other Govt Contributions	0.00

Line 75 CFL-Other - Local

Account	Description	Amount (\$)
675	CRA Contributions	0.00

Line 75 CFL-Other - Primary

Account	Description	Amount (\$)
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Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

675	CRA Contributions	0.00
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Line 80 SC-Other - County

Account	Description	Amount (\$)
668	OIL WELL ROYALTIES	18.76
675	GT Band	3,600.00
675	Other Contributions	1,570.55
693	Sale of Inv	330.00

Line 80 SC-Other - Local

Account	Description	Amount (\$)
675	CRA Contribution	130,439.43

Line 90 Other2 Other - County

Account	Description	Amount (\$)
668	OIL/GAS ROYALTIES	0.00

Line 90 Other2 Other - Primary

Account	Description	Amount (\$)
675	GT Band Participation	0.00

Line 143 Other - Primary

Account	Description	Amount (\$)
510	Parts and Misc	265,749.49

Line 156 All Other Charges - County

Account	Description	Amount (\$)
000	All Other	20,853.00
644	Sale of Maps	146.60

Line 177 Other - Distributive Calculation

Account	Description	Amount (\$)
a514	Other	0.00

Line 177 Other - Total Labor Charge

Account	Description	Amount (\$)
A514	Other Overhead	5,085.04

Line 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
a513	Other Fringe Benefits	19,539.80

Line 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
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Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

a514	Other	(3,446.19)
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Line 195 Expenses Distributed - Other

Account	Description	Amount (\$)
a514	Employee Meetings	1,292.27
a514	Sign Shop, PPE	14,261.21
a514	Truck Loading	8,777.97

Line 242 Expenditure10

Account	Description	Amount (\$)
A459	HOMESTEAD RD(NON MOT)	109,458.35
A459	WARREN	0.00
A459	CINDER	0.00
A459	REYNOLDS/FOWLER	0.00
A459	GRACE-NON MOTOR	0.00

Line 243 707 Other

Account	Description	Amount (\$)
a511	Miss Dig	599.98
A511	Inv Adj	(1,883.99)
A511	Shop Tools	2,133.81

Line 244 244 Other

Account	Description	Amount (\$)
A515	Engineering Supplies	0.00

Line 245 245 Other

Account	Description	Amount (\$)
646	Other Overhead	(7,563.14)

Line 257 Other Local System *Unit

Account	Description	Amount (\$)
A489	Lake Accesses	0.00
A489	Other	0.00

Line 257 Other Local System Expenditure

Account	Description	Amount (\$)
A489	Lake Accesses	0.00
A489	Cedar Run FY 09	0.00

Line 257 Other Primary System *Unit

Account	Description	Amount (\$)
A459	Reynolds/Fowler	0.00

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

Line 257 Other Primary System Expenditure

Account	Description	Amount (\$)
A459	Reynolds/Fowler	0.00

Line 259 Other Local System *Unit

Account	Description	Amount (\$)
A489	Culverts	0.00

Line 259 Other Local System Expenditure

Account	Description	Amount (\$)
A489	Culverts	0.00
A489	CRA	0.00

Line 259 Other Primary System *Unit

Account	Description	Amount (\$)
A459	CRA	0.00

Line 259 Other Primary System Expenditure

Account	Description	Amount (\$)
A459	REYNOLDS/FOWLER	1,892.90
A459	CR 669	38,301.02
A459	INDIAN HILL	63,274.31

Line 263 Replace with Culvert Local System Expenditure

Account	Description	Amount (\$)
A489	Culvert Wallin	0.00
A489	Culvert CRA	0.00

Year Ended - 2014

Start: 10/2013 End 09/2014

Report Errors:

Line No	Screen	Error Description
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Report Warnings:

Line No	Screen	Warning Description	Explanation
9,998	Asset Management	There are projects with missing cost data on the Asset Management page. If your fiscal year end date is between October 1, 2014 and September 30, 2015, you may bypass this requirement but be aware that after October 1, 2015 this data is required in order to submit your Act51 report.	<i>Not required - FY ended 9/30/14</i>