

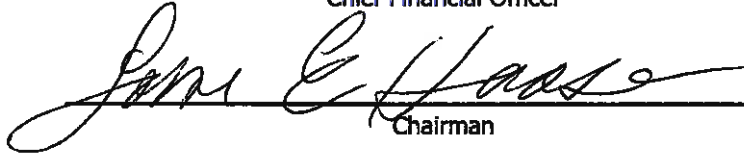
**2015**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
**Wexford County**  
**Michigan**  
**Year Ended 2015**

**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

4-27-16

\_\_\_\_\_  
Date

Year Ended - 2015

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

**BALANCE SHEET**

**Assets**

**General Operating Fund**

1. Cash	\$2,277,775.63
2. Investments	255,391.74
3. Accounts Receivable :	
a. Michigan Transportation Fund	623,024.11
b. State Trunkline Maintenance	128,360.22
c. State Transportation Department - Other	1,067.68
d. Due on County Road Agreement	8,000.00
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	196,510.43

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

4. Deferred Expense State Aid	0.00
5. Road Materials	676,235.61
6. Equipment Materials and Parts	284,732.74
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00

**9. Other**

488,945.80

**10. TOTAL ASSETS**

**\$4,940,043.96**

Year Ended - 2015

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

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

11. Accounts Payable	\$71,083.89
12. Notes Payable ( Short Term)	1,000.00
13. Accrued Liability	38,327.02
14. Advances	343,792.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	112,552.21
17. Deferred Revenue	310,578.94
18. Other	261,380.60

**Fund Balances**

19. Primary Road Fund	849,166.37
20. Local Road Fund	0.00
21. County Road Commission Fund	2,952,162.93
<b>22. Total Fund Balances</b>	<b>3,801,329.30</b>
<b>23. TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$4,940,043.96</b>

Year Ended - 2015

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

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$34,794.65
25. Land Improvements	\$168,235.74	
25 a.Less: Accumulated Depreciation	(129,591.35)	38,644.39
26. Depletable Assets	70,391.59	
26 a.Less: Accumulated Depreciation	(70,391.59)	0.00
27. Buildings	5,029,752.34	
27 a.Less: Accumulated Depreciation	(1,747,360.20)	3,282,392.14
28. Equipment - Road	9,406,920.66	
28 a.Less: Accumulated Depreciation	(8,127,674.70)	1,279,245.96
29. Equipment - Shop	537,649.63	
29 a.Less: Accumulated Depreciation	(387,177.89)	150,471.74
30. Equipment - Engineers	22,291.06	
30 a.Less: Accumulated Depreciation	(19,255.62)	3,035.44
31. Yard and Storage Equipment	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Office Equipment and Furniture	51,354.50	
32 a.Less: Accumulated Depreciation	(31,820.25)	19,534.25
33. Infrastructure	52,378,854.22	
33 a.Less: Accumulated Depreciation	(19,509,695.73)	32,869,158.49
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><u>\$37,677,277.06</u></b>
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	4,814,775.57
	37 d.Infrastructure	32,862,501.49
	<b>38. Total Equities</b>	<b><u>\$37,677,277.06</u></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		0.00
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	<b>44. Total Liabilities</b>	<b><u>\$0.00</u></b>
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<b><u>\$0.00</u></b>

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	\$0.00	\$0.00	\$0.00	\$0.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	0.00	0.00
<b>Licenses and Permits</b>				
49. Specify	0.00	0.00	15,800.00	15,800.00
<b>Federal Sources</b>				
50. Surface Tran. Program (STP)	742,286.68	0.00	0.00	742,286.68
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	590,806.80	59,449.80	0.00	650,256.60
56. Total Federal Sources	1,333,093.48	59,449.80	0.00	1,392,543.28
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
57. Engineering	5,859.69	4,140.31		10,000.00
58. Snow Removal	0.00	164,227.67		164,227.67
59. Urban Road	174,904.82	53,764.79		228,669.61
60. Allocation	2,326,593.22	1,643,912.80		3,970,506.02
61. Total MTF	2,507,357.73	1,866,045.57		4,373,403.30
<b>Other</b>				
62. Local Bridge	0.00	0.00		0.00
63. Other	485,432.53	78,166.35	0.00	563,598.88
64. Total Other	485,432.53	78,166.35	0.00	563,598.88
<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)	470,249.30	0.00		470,249.30
68. Forest Road (E)	0.00	90,000.00		90,000.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	20,000.00		20,000.00
71. Total EDF	470,249.30	110,000.00		580,249.30
<b>72. Total State Sources</b>	<b>\$3,463,039.56</b>	<b>\$2,054,211.92</b>	<b>\$0.00</b>	<b>\$5,517,251.48</b>

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	\$0.00	\$0.00
74. Township Contr.	0.00	408,437.85	0.00	408,437.85
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	408,437.85	0.00	408,437.85
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		1,029,523.03	1,029,523.03
78. Trunkline Non-maintenance	0.00		295,151.18	295,151.18
79. Salvage Sales	0.00	0.00	2,572.70	2,572.70
80. Other	0.00	0.00	76,620.09	76,620.09
81. Total Charges	0.00	0.00	1,403,867.00	1,403,867.00
<b>Interest and Rents</b>				
82. Interest Earned	1,342.63	0.00	3,287.14	4,629.77
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	1,342.63	0.00	3,287.14	4,629.77
<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	3,916.00	3,916.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	2,561,659.75	2,561,659.75
91. Total Other	0.00	0.00	2,565,575.75	2,565,575.75
<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>\$4,797,475.67</b>	<b>\$2,522,099.57</b>	<b>\$3,988,529.89</b>	<b>\$11,308,105.13</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	\$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	3,288,710.99	709,202.93		3,997,913.92
105. Structures	0.00	0.00		0.00
106. Safety Projects	5,008.83	81,565.38		86,574.21
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.	3,293,719.82	790,768.31		4,084,488.13
<b>Maintenance</b>				
111. Roads	515,366.72	1,465,029.10		1,980,395.82
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	408,290.89	335,463.29		743,754.18
115. Traffic Control	94,208.80	81,366.29		175,575.09
116. Total Maintenance	1,017,866.41	1,881,858.68		2,899,725.09
117. Total Construction., Preservation And Maintenance.	4,311,586.23	2,672,626.99		6,984,213.22
<b>Other</b>				
118. Trunkline Maintenance	0.00		1,007,355.03	1,007,355.03
119. Trunkline Non-maintenance	0.00		295,151.18	295,151.18
120. Administrative Expense	324,917.80	201,407.10		526,324.90
121. Equipment - Net	50,453.89	149,737.44	60,018.78	260,210.11
122. Capital Outlay - Net	0.00	0.00	2,769,488.31	2,769,488.31
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	375,371.69	351,144.54	4,132,013.30	4,858,529.53
<b>128. Total Expenditures</b>	<b>\$4,686,957.92</b>	<b>\$3,023,771.53</b>	<b>\$4,132,013.30</b>	<b>\$11,842,742.75</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	\$4,797,475.67	\$2,522,099.57	\$3,988,529.89	\$11,308,105.13
130. Total Expenditures	4,686,957.92	3,023,771.53	4,132,013.30	11,842,742.75
131. Excess of Revenues Over (Under) Expenditures	110,517.75	(501,671.96)	(143,483.41)	(534,637.62)
132. Optional Transfers				
132 a. Primary to Local (50%)	(501,671.96)	501,671.96		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	(501,671.96)	501,671.96		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(391,154.21)	0.00	(143,483.41)	(534,637.62)
136. Beginning Fund	1,240,320.58	0.00	3,095,646.34	4,335,966.92
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,240,320.58	0.00	3,095,646.34	4,335,966.92
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$849,166.37	\$0.00	\$2,952,162.93	\$3,801,329.30



Year Ended - 2015

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

**EQUIPMENT EXPENSE**

Direct Equipment Expense

141. Labor and Fringe Benefits	\$299,187.57	
142. Depreciation	514,830.63	
143. Other	286,028.37	
<b>144. Total Direct</b>		<b>1,100,046.57</b>

145. Indirect Equipment Expense

673,028.81

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	231,593.58	
<b>148. Total Operating</b>		<b>\$231,593.58</b>

**149. TOTAL EQUIPMENT EXPENSE**

**\$2,004,668.96**

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	0.00	101,247.36		101,247.36
152. Maintenance	338,244.86	902,598.34		1,240,843.20
153. Inventory Operations	0.00	0.00	6,282.43	6,282.43
154. MDOT	0.00		371,949.34	371,949.34
155. Other Reimbursable Charges	0.00	0.00	1,844.23	1,844.23
156. All Other Charges	0.00	0.00	22,292.29	22,292.29
157. Total Equipment Rental Credits	338,244.86	1,003,845.70	402,368.29	1,744,458.85
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				260,210.11

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	\$338,244.86	\$1,003,845.70	\$402,368.29	\$1,744,458.85
	(A)	(B)	(C)	(D)
160. Percent of Total	19.39 %	57.54 %	23.07 %	100.00 %
161. Prorated Total Equipment Expense	388,698.75	1,153,583.14	462,387.07	2,004,668.96
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	50,453.89	149,737.44	60,018.78	260,210.11

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.	0.00	0.00
165. Primary Maintenance	130,732.19	0.00
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	28,746.61	0.00
168. Local Maintenance	277,740.38	0.00
169. Inventory	1,394.09	0.00
170. Equipment Expense - Direct	113,581.95	0.00
171. Equipment Expense - Indirect	101,173.42	0.00
172. Equipment Expense - Operating	0.00	0.00
173. Administration	232,039.40	0.00
174. State Trunkline Maintenance	193,621.03	
175. Sundry Account Rec.	1,412.42	
176. Capital Outlay	7,553.28	0.00
177. Other	1,893.62	0.00
<b>178. Total Payroll</b>	<b>\$1,089,888.39</b>	
179. Less Applicable Payroll	(428,466.94)	
<b>180. Total Applicable Labor Cost</b>	<b>\$661,421.45</b>	<b>Total Distributive \$0.00</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	\$152,001.13	\$48,092.00	\$944,232.45	\$364,612.66	\$8,934.55	\$36,614.15	\$1,554,486.94
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	228,800.26	228,800.26
183. Less: Refunds	0.00	(7,556.00)	0.00	0.00	0.00	0.00	(7,556.00)
184. Benefits to be Distributed	152,001.13	40,536.00	944,232.45	364,612.66	8,934.55	(192,186.11)	1,318,130.68
185. Applicable Labor Cost	661,421.45	661,421.45	661,421.45	661,421.45	661,421.45	661,421.45	
186. Factor	0.229810	0.061286	1.427581	0.551256	0.013508	(0.290565)	1.992876

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.	3,327,786.39	0.00
189. Primary Maintenance	1,028,394.08	0.00
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	798,947.13	0.00
192. Local Maintenance	1,901,320.14	0.00
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$7,056,447.74</b>	<b>\$0.00</b>

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	0.00	(34,961.63)	(37,928.00)	0.00	655.11	\$(72,234.52)
196. Applicable Operation Cost	7,056,447.74	7,056,447.74	7,056,447.74	7,056,447.74	7,056,447.74	
197. Factor	0.000000	(0.004955)	(0.005375)	0.000000	0.000093	\$(0.010237)

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	
	Primary	Local	Primary	Local	Primary	Local
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	0.00	224,320.14	3,293,719.82	566,448.17	3,293,719.82	790,768.31
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	833,702.78	1,740,022.37	184,163.63	141,836.31	1,017,866.41	1,881,858.68
<b>202. Total</b>	<b>\$833,702.78</b>	<b>\$1,964,342.51</b>	<b>\$3,477,883.45</b>	<b>\$708,284.48</b>	<b>\$4,311,586.23</b>	<b>\$2,672,626.99</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	<u>\$187,171.84</u>	<u>\$6,449.19</u>
204. Fringe Benefits	<u>207,809.13</u>	<u>7,163.76</u>
205. Equipment Rental	<u>358,468.55</u>	<u>13,480.79</u>
206. Materials	<u>50,816.32</u>	<u>0.00</u>
207. Handling Charges	<u>0.00</u>	<u>0.00</u>
208. Overhead	<u>90,270.38</u>	<u>23,122.43</u>
209. Other	<u>112,818.81</u>	<u>244,934.99</u>
<b>210. Total Charges for Current Yea</b>	<u><b>\$1,007,355.03</b></u>	<u><b>\$295,151.16</b></u>
211. Beginning Balance	<u>90,335.22</u>	<u>1,139.21</u>
212. Sub-Total	<u>1,097,690.25</u>	<u>296,290.37</u>
213. Less Credits	<u>(969,330.03)</u>	<u>(295,222.69)</u>
<b>214. Ending Balance</b>	<u><b>\$128,360.22</b></u>	<u><b>\$1,067.68</b></u>

Year Ended - 2015

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

**SCHEDULE OF CAPITAL OUTLAY**

215. Land and Improvements (971 - 974)	\$23,452.90
216. Buildings (975)	2,622,085.89
217. Equipment Road (976, 981)	729,868.22
218. Equipment Shop (977)	28,707.99
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	7,893.16
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$3,412,008.16</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	3,412,008.16	3,412,008.16
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	3,412,008.16	3,412,008.16
227. Less: Depreciation and Depletion 968	0.00	0.00	(642,519.85)	(642,519.85)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,769,488.31</u>	<u>\$2,769,488.31</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)	0.00	0.00	2,047,706.41	2,047,706.41
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	3,916.00	3,916.00

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>\$4,373,403.30</u>
<b>DEDUCTIONS</b>			
233. Administrative Expense (from Page 5 Expenditures)			<u>526,324.90</u>
234. Total Capital Outlay (from Capital Outlay)			<u>3,412,008.16</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>3,938,333.06</u>
236 b. Adjusted MTF Returns			<u>435,070.24</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$3,293,719.82</u>	<u>\$790,768.31</u>	<u>4,084,488.13</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>1,017,866.41</u>	<u>1,881,858.68</u>	<u>2,899,725.09</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(1,333,093.48)</u>	<u>(59,449.80)</u>	<u>(1,392,543.28)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>2,978,492.75</u>	<u>2,613,177.19</u>	<u>5,591,669.94</u>
241. 90% of Adjusted MTF Returns			<u>391,563.22</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)

<b>Fiscal Year</b>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<b>Expenditures (\$)</b>	<u>50,696.77</u>	<u>353,037.79</u>	<u>193,363.00</u>	<u>26,447.00</u>	<u>0.00</u>
<b>Fiscal Year</b>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b>Expenditures (\$)</b>	<u>65,000.00</u>	<u>770,146.34</u>	<u>111,009.72</u>	<u>703,069.75</u>	<u>1,018,382.64</u>
				<b>242. TOTAL</b>	<u>\$3,291,153.01</u>

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

$$\underline{4,373,403.30} \times .10 = \underline{437,340.33}$$



Year Ended - 2015

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

**INDIRECT EQUIPMENT AND STORAGE EXPENSE  
Activity 511**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$117,710.37
712-724	Fringe Benefits - Shop Employees	154,600.05
721	Drug Testing	1,287.89
728	Office Supplies - Shop	2,140.15
731	Janitor Supplies - Shop	8,875.95
733	Welding Supplies	4,034.13
734	Safety Supplies - Shop	6,910.75
736	Tire Shop Supplies	0.00
737	Shop Supplies	21,122.93
791	Equipment Material/Parts Inventory Adjustment	26,776.56
801	Contractual Services - Shop	22,190.46
805	Health Services	1,674.71
806	Laundry Services	7,639.46
807	Data Processing - Shop	0.00
810	Education Expense - Shop	820.00
850-859	Communications - Shop	11,558.32
861	Travel and Mileage - Shop Employees	233.72
862	Freight Costs	4,287.61
875	Insurance - Shop Buildings	13,672.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	62,103.00
883	Insurance - Underground Tank	806.00
921-923	Utilities - Shop and Storage Buildings	37,958.43
931	Buildings Repairs and Maintenance	37,407.40
932	Yard and Storage Repairs and Maintenance	12,874.03
933	Shop Equipment Repairs and Maintenance	12,002.46
934	Office Equipment Repairs and Maintenance	1,251.27
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	47,820.20
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	32,822.58
968	Depreciation - Stockroom Expense	0.00
707	Other:	22,448.38
	<b>243. TOTAL</b>	<b>\$673,028.81</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	\$210,978.91
709-714	Administrative Leave	24,420.31
724	Fringe Benefits	307,085.18
727	Postage	1,611.36
728	Office Supplies	2,132.46
730	Dues and Subscriptions	10,195.72
801	Contractual Services	596.00
803	Legal Services	43,603.04
804	Auditing and Accounting Services	14,548.50
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	2,872.16
861	Travel and Mileage	14,298.59
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,534.95
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	100.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	15,421.00
882	Insurance - General Liability	0.00
920-923	Utilities	593.81
931	Building Repair/Maintenance	346.49
934	Office Equipment Repair/Maintenance	15,110.76
942	Building Rental	0.00
955-956	Miscellaneous	936.59
966-967	Overhead	0.00
968	Depreciation - Buildings	15,388.52
968	Depreciation - Engineering Equipment	707.16
968	Depreciation - Office Equipment and Furniture	3,709.70
	Other:	302.04
	<b>244. TOTAL</b>	<b>\$686,493.25</b>

**Less: Credits to Administrative Expense**

646	Handling Charges on Materials Sold	(331.40)
629	Overhead - State Trunkline Maintenance	(113,441.75)
691	Purchase Discounts	(484.84)
	Other:	(45,910.36)
	<b>Total Credits to Administrative Expense</b>	<b>\$(160,168.35)</b>
	<b>245. Net Administrative Expense</b>	<b>\$526,324.90</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>
48 Rd.	45 Rd. to Seeley Rd.	175,623.24	Resurfacing
16 Rd.	31 Rd. to 41 Rd.	338,367.38	Resurfacing
	<b>246. Total</b>	<b>\$513,990.62</b>	

Year Ended - 2015

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

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

**CONSTRUCTION / CAPACITY IMPROVEMENTS**

ROADS	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
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**

ROADS	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
251. Reconstruction	1.82 mi.	\$1,084,992.02	0.00 mi.	\$0.00
252. Resurfacing	18.09 mi.	1,431,855.15	5.70 mi.	338,570.89
253. Gravel Surfacing	0.00 mi.	0.00	0.75 mi.	73,530.46
254. Paving Gravel Roads	0.00 mi.	0.00	1.08 mi.	241,509.99
<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	9.01 ea.	776,872.65	1.01 ea.	137,156.97
<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>3,293,719.82</b>		<b>790,768.31</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>\$3,293,719.82</b>		<b>\$790,768.31</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			Population Outside Municipalities	Funds Received
	Miles Outside Municipalities	Miles Outside Municipalities	Funds Received	Miles Outside Municipalities	Miles Outside Municipalities	Funds Received		
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)		Funds Received (\$)
Antioch	52.24	0.00	88,390.08	9.67	0.00	14,949.82	815	9,804.45
Boon	49.56	0.00	83,855.52	14.17	0.00	21,906.82	687	8,264.61
Cedar Creek	61.18	0.00	103,516.56	5.19	0.00	8,023.74	1,757	21,136.71
Cherry Grove	56.02	5.41	102,787.23	9.22	5.60	63,931.72	2,377	28,595.31
Clam Lake	56.52	15.41	118,423.23	14.66	2.65	46,172.51	2,467	29,678.01
Colfax	50.28	0.00	85,073.76	14.53	0.00	22,463.38	840	10,105.20
Greenwood	44.80	0.00	75,801.60	13.60	0.00	21,025.60	587	7,061.61
Hanover	54.70	0.00	92,552.40	4.95	0.00	7,652.70	1,560	18,766.80
Haring	63.55	13.66	127,729.74	10.81	6.43	73,752.79	3,173	38,171.19
Henderson	36.89	0.00	62,417.88	9.51	0.00	14,702.46	163	1,960.89
Liberty	69.48	0.00	117,560.17	6.50	0.00	10,049.00	861	10,357.83
Selma	46.46	1.81	81,287.31	22.72	4.49	74,955.91	2,093	25,178.79
Slagle	48.07	0.00	81,334.44	8.85	0.00	13,682.10	503	6,051.09
South Branch	37.10	0.00	62,773.20	16.40	0.00	25,354.40	383	4,607.49
Springville	53.29	0.00	90,166.68	7.64	0.00	11,811.44	1,755	21,112.65
Wexford	50.14	0.00	84,836.88	13.44	0.00	20,778.24	1,072	12,896.16
<b>266. Totals</b>	<b>830.28</b>	<b>36.29</b>	<b>\$1,458,506.68</b>	<b>181.86</b>	<b>19.17</b>	<b>\$451,212.63</b>	<b>21,093</b>	<b>\$253,748.79</b>

Local Road Rate Per Mile	1692	Primary Road Rate Per Mile	1546
Local Urban Road Rate Per Mile	1479	Primary Urban Road Rate Per Mile	8871
Population Rate Per Capita	12.03		

Year Ended - 2015

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

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

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Antioch	0.00	517,148.76	517,148.76	0.00
Boon	0.00	235,469.57	235,469.57	8,000.00
Cedar Creek	0.00	620,775.79	620,775.79	216,042.45
Cherry Grove	0.00	216,444.15	216,444.15	124,777.04
Clam Lake	0.00	1,320,932.06	1,320,932.06	39,983.36
Colfax	0.00	430,331.21	430,331.21	0.00
Greenwood	0.00	83,091.47	83,091.47	0.00
Hanover	0.00	407,006.98	407,006.98	19,635.00
Haring				
Henderson	0.00	180,031.52	180,031.52	0.00
Liberty				
Selma	0.00	55,629.93	55,629.93	0.00
Slagle				
South Branch	0.00	17,626.69	17,626.69	0.00
Springville				
Wexford				
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$4,084,488.13</b>	<b>\$4,084,488.13</b>	<b>\$408,437.85</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:**

<b>Project ID/Name</b>	<b>Total Project Cost</b>	<b>Date Open to Traffic</b>	<b>Pavement Type</b>
a489-2015clk	79,148.00	09/25/2015	Asphalt
a489-46	216,444.00	09/25/2015	Asphalt
a459-PAVE	692,428.00	09/23/2015	Asphalt
a458-4815	174,456.00	09/09/2015	Asphalt
a459-1615	346,223.00	09/09/2015	Asphalt
a459-16sh	771,863.00	08/14/2015	Asphalt
a459-2515	218,745.79	07/15/2015	Asphalt

**Work Type:** Bit Resurf & Minor Widening

<b>Project ID/Name</b>	<b>Total Project Cost</b>	<b>Date Open to Traffic</b>	<b>Pavement Type</b>
a489-16x	150,191.00	09/25/2015	Asphalt
a489-41x	92,507.00	09/25/2015	Asphalt

**Work Type:** Concrete Reconstruction

<b>Project ID/Name</b>	<b>Total Project Cost</b>	<b>Date Open to Traffic</b>	<b>Pavement Type</b>
a459-mac	1,067,326.00	08/12/2015	Asphalt