

**2012**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**

**Wexford County**

**Michigan**

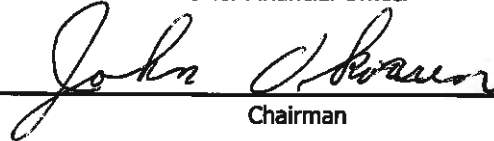
**Year Ended 2012**

**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



Date

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

**BALANCE SHEET**

**Assets**

**General Operating Fund**

1. Cash	\$399,117.49
2. Investments	778,149.85
3. Accounts Receivable	
a. Michigan Transportation Fund	580,486.88
b. State Trunkline Maintenance	119,383.64
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	110,331.48
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	1,145,145.83

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

	0.00
4. Deferred Expense State Aid	598,984.56
5. Road Materials	334,316.04
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00

**9. Other**

0.00

**10. TOTAL ASSETS**

**\$4,065,915.77**

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

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

11. Accounts Payable	\$191,163.65
12. Notes Payable ( Short Term	0.00
13. Accrued Liability	20,893.75
14. Advances	368,759.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	127,505.65
17. Deferred Revenue	98,905.00
18. Other	257,335.79

**Fund Balances**

19. Primary Road Fund	884,822.97
20. Local Road Fund	0.00
21. County Road Commission Fund	2,116,529.96
<b>22. Total Fund Balances</b>	<b>3,001,352.93</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$4,065,915.77**

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$34,794.65
25. Land Improvements	\$152,312.42	
25 a.Less: Accumulated Depreciation	(118,553.69)	33,758.73
26. Depletable Assets	70,391.59	
26 a.Less: Accumulated Depreciation	(69,335.06)	1,056.53
27. Buildings	2,496,473.86	
27 a.Less: Accumulated Depreciation	(1,634,562.72)	861,911.14
28. Equipment - Road	8,465,411.26	
28 a.Less: Accumulated Depreciation	(7,385,773.41)	1,079,637.85
29. Equipment - Shop	501,671.18	
29 a.Less: Accumulated Depreciation	(362,199.89)	139,471.29
30. Equipment - Engineers	20,284.61	
30 a.Less: Accumulated Depreciation	(18,736.69)	1,547.92
31. Yard and Storage Equipment	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Office Equipment and Furniture	53,350.98	
32 a.Less: Accumulated Depreciation	(41,695.01)	11,655.97
33. Infrastructure	42,397,305.98	
33 a.Less: Accumulated Depreciation	(13,306,735.58)	29,090,570.40
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>\$31,254,404.48</b>
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	2,163,834.08
	37 d.Infrastructure	29,090,570.40
	<b>38. Total Equities</b>	<b>\$31,254,404.48</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>\$0.00</b>
<u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<b>\$0.00</b>

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

## 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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Licenses and Permits</b>				
49. Specify	0.00	0.00	13,585.00	13,585.00
<b>Federal Sources</b>				
50. Surface Tran. Program (STP)	0.00	375,000.00	0.00	375,000.00
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	28,135.73	0.00	0.00	28,135.73
54. High Priority	0.00	0.00	0.00	0.00
55. Other	2,585,814.30	136,006.44	0.00	2,721,820.74
56. Total Federal Sources	<u>2,613,950.03</u>	<u>511,006.44</u>	<u>0.00</u>	<u>3,124,956.47</u>
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
57. Engineering	5,861.15	4,138.85		10,000.00
58. Snow Removal	0.00	155,204.20		155,204.20
59. Urban Road	136,880.13	44,430.75		181,310.88
60. Allocation	2,127,357.46	1,502,233.56		3,629,591.02
61. Total MTF	<u>2,270,098.74</u>	<u>1,706,007.36</u>		<u>3,976,106.10</u>
<b>Other</b>				
62. Local Bridge	5,274.49	0.00		5,274.49
63. Other	0.00	0.00	0.00	0.00
64. Total Other	<u>5,274.49</u>	<u>0.00</u>	<u>0.00</u>	<u>5,274.49</u>
<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)	0.00	0.00		0.00
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	0.00		0.00
71. Total EDF	<u>0.00</u>	<u>90,000.00</u>		<u>90,000.00</u>
<b>72. Total State Sources</b>	<u>\$2,275,373.23</u>	<u>\$1,796,007.36</u>	<u>\$0.00</u>	<u>\$4,071,380.59</u>

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

## 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	\$60,000.00	\$0.00	\$60,000.00
74. Township Contr.	0.00	84,484.93	0.00	84,484.93
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	144,484.93	0.00	144,484.93
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		989,233.33	989,233.33
78. Trunkline Non-maintenance	0.00		224,875.82	224,875.82
79. Salvage Sales	0.00	0.00	14,216.63	14,216.63
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	1,228,325.78	1,228,325.78
<b>Interest and Rents</b>				
82. Interest Earned	893.76	0.00	1,522.96	2,416.72
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	893.76	0.00	1,522.96	2,416.72
<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	66,420.70	66,420.70
89. Contributions from Private Sources	0.00	35,000.00	0.00	35,000.00
90. Other	0.00	0.00	83,192.05	83,192.05
91. Total Other	0.00	35,000.00	149,612.75	184,612.75
<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>\$4,890,217.02</b>	<b>\$2,486,498.73</b>	<b>\$1,393,046.49</b>	<b>\$8,769,762.24</b>

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

## 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.	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
<b>Preservation - Structural Improvements</b>				
104. Roads	3,159,957.16	888,264.42		4,048,221.58
105. Structures	289,361.38	124,432.59		413,793.97
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.	<u>3,449,318.54</u>	<u>1,012,697.01</u>		<u>4,462,015.55</u>
<b>Maintenance</b>				
111. Roads	428,609.89	1,094,620.43		1,523,230.32
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	472,488.10	408,701.51		881,189.61
115. Traffic Control	53,770.04	19,751.83		73,521.87
116. Total Maintenance	954,868.03	1,523,073.77		2,477,941.80
117. Total Construction, Preservation And Maintenance.	<u>4,404,186.57</u>	<u>2,535,770.78</u>		<u>6,939,957.35</u>
<b>Other</b>				
118. Trunkline Maintenance	0.00		983,914.33	983,914.33
119. Trunkline Non-maintenance	0.00		224,875.81	224,875.81
120. Administrative Expense	254,798.13	146,703.51		401,501.64
121. Equipment - Net	54,022.24	124,911.11	62,482.95	241,416.30
122. Capital Outlay - Net	0.00	0.00	(242,195.94)	(242,195.94)
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	<u>308,820.37</u>	<u>271,614.62</u>	<u>1,029,077.15</u>	<u>1,609,512.14</u>
<b>128. Total Expenditures</b>	<u>\$4,713,006.94</u>	<u>\$2,807,385.40</u>	<u>\$1,029,077.15</u>	<u>\$8,549,469.49</u>

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

## 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	\$4,890,217.02	\$2,486,498.73	\$1,393,046.49	\$8,769,762.24
130. Total Expenditures	4,713,006.94	2,807,385.40	1,029,077.15	8,549,469.49
131. Excess of Revenues Over (Under) Expenditures	<u>177,210.08</u>	<u>(320,886.67)</u>	<u>363,969.34</u>	<u>220,292.75</u>
132. Optional Transfers				
132 a. Primary to Local (50%)	(320,886.67)	320,886.67		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	<u>(320,886.67)</u>	<u>320,886.67</u>		<u>0.00</u>
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(143,676.59)</u>	<u>0.00</u>	<u>363,969.34</u>	<u>220,292.75</u>
136. Beginning Fund	1,028,499.56	0.00	1,752,560.62	2,781,060.18
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,028,499.56	0.00	1,752,560.62	2,781,060.18
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	<u>\$884,822.97</u>	<u>\$0.00</u>	<u>\$2,116,529.96</u>	<u>\$3,001,352.93</u>



Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

**EQUIPMENT EXPENSE**

## Direct Equipment Expense

141. Labor and Fringe Benefits	\$242,233.06	
142. Depreciation	487,914.67	
143. Other	257,394.25	
<b>144. Total Direct</b>		<b>987,541.98</b>

145. Indirect Equipment Expense		492,248.18
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## Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	402,616.39	
<b>148. Total Operating</b>		<b>\$402,616.39</b>

**149. TOTAL EQUIPMENT EXPENSE****\$1,882,406.55****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	16,794.84		16,794.84
152. Maintenance	367,207.88	832,269.28		1,199,477.16
153. Inventory Operations	0.00	0.00	3,967.14	3,967.14
154. MDOT	0.00		404,057.67	404,057.67
155. Other Reimbursable Charges	0.00	0.00	1,311.61	1,311.61
156. All Other Charges	0.00	0.00	15,381.83	15,381.83
157. Total Equipment Rental Credits	367,207.88	849,064.12	424,718.25	1,640,990.25
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				241,416.30

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	\$367,207.88	\$849,064.12	\$424,718.25	\$1,640,990.25
	(A)	(B)	(C)	(D)
160. Percent of Total	22.38 %	51.74 %	25.88 %	100.00 %
161. Prorated Total Equipment Expense	421,230.12	973,975.23	487,201.20	1,882,406.55
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	54,022.24	124,911.11	62,482.95	241,416.30

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct Imp.	6,287.09	7,022.04
165. Primary Maintenance	144,681.55	161,594.53
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	16,386.49	18,302.04
168. Local Maintenance	251,168.21	280,529.27
169. Inventory	1,133.99	1,266.55
170. Equipment Expense - Direct	111,926.50	125,010.48
171. Equipment Expense - Indirect	87,631.31	97,875.23
172. Equipment Expense - Operating	0.00	0.00
173. Administration	204,395.63	228,288.15
174. State Trunkline Maintenance	250,265.42	
175. Sundry Account Rec.	790.62	
176. Capital Outlay	2,037.91	2,276.14
177. Other	1,665.30	1,859.97
<b>178. Total Payroll</b>	<b>\$1,078,370.02</b>	
179. Less Applicable Payroll	(251,056.04)	
<b>180. Total Applicable Labor Cost</b>	<b>\$827,313.98</b>	Total Distributive <b>\$924,024.40</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	\$143,695.33	\$48,792.00	\$478,148.60	\$473,717.55	\$8,636.54	\$28,612.43	\$1,181,602.45
182. Less: Benefits Recovered	(28,622.87)	(4,193.72)	(95,243.07)	(94,360.44)	(1,720.32)	(5,699.35)	(229,839.77)
183. Less: Refunds	0.00	(27,738.28)	0.00	0.00	0.00	0.00	(27,738.28)
184. Benefits to be Distributed	115,072.46	16,860.00	382,905.53	379,357.11	6,916.22	22,913.08	924,024.40
185. Applicable Labor Cost	827,313.98	827,313.98	827,313.98	827,313.98	827,313.98	827,313.98	
186. Factor	0.139092	0.020379	0.462830	0.458541	0.008360	0.027696	1.116898

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

**DISTRIBUTIVE EXPENSE - OVERHEAD**  
**Account No. 705 - 957**

	<b>Cost of Operations</b>	<b>Distributed Total</b>
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	3,449,318.54	14,656.15
189. Primary Maintenance	954,868.03	4,057.23
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,013,176.78	4,304.99
192. Local Maintenance	1,522,594.00	6,469.88
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$6,939,957.35</b>	<b>\$29,488.25</b>

	<b>790 Small Road Tools</b>	<b>791 Inventory Adjustment</b>	<b>882 Liability</b>	<b>716 Health Insurance</b>	<b>Other</b>	<b>Total</b>
195. Expenses Distributed	0.00	7,640.80	17,009.00	0.00	4,838.45	\$29,488.25
196. Applicable Operation Cost	6,939,957.35	6,939,957.35	6,939,957.35	6,939,957.35	6,939,957.35	
197. Factor	0.000000	0.001101	0.002451	0.000000	0.000697	\$0.004249

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

**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.	13,606.61	27,799.95	3,435,711.93	984,897.06	3,449,318.54	1,012,697.01
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	898,560.95	1,515,247.39	56,307.08	7,826.38	954,868.03	1,523,073.77
<b>202. Total</b>	<b><u>\$912,167.56</u></b>	<b><u>\$1,543,047.34</u></b>	<b><u>\$3,492,019.01</u></b>	<b><u>\$992,723.44</u></b>	<b><u>\$4,404,186.57</u></b>	<b><u>\$2,535,770.78</u></b>

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

## ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$196,250.77	\$54,014.65
204. Fringe Benefits	179,726.47	49,466.61
205. Equipment Rental	377,156.18	26,901.49
206. Materials	36,601.47	5,204.15
207. Handling Charges	0.00	0.00
208. Overhead	95,931.34	17,617.00
209. Other	98,248.10	71,671.91
<b>210. Total Charges for Current Yea</b>	<b>\$983,914.33</b>	<b>\$224,875.81</b>
211. Beginning Balance	119,383.64	0.00
212. Sub-Total	1,103,297.97	224,875.81
213. Less Credits	(983,914.33)	(224,875.81)
<b>214. Ending Balance</b>	<b>\$119,383.64</b>	<b>\$0.00</b>

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

**SCHEDULE OF CAPITAL OUTLAY**

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	326,576.83
218. Equipment Shop (977)	9,322.44
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	6,409.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$342,308.27</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	342,308.27	342,308.27
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	342,308.27	342,308.27
227. Less: Depreciation and Depletion 968	0.00	0.00	(584,504.21)	(584,504.21)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(242,195.94)</u>	<u>\$(242,195.94)</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	2,410,084.22	2,410,084.22
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	66,420.70	66,420.70

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

**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			\$3,976,106.10
<b>DEDUCTIONS</b>			
233. Administrative Expense (from Page 5 Expenditures)			401,501.64
234. Total Capital Outlay (from Capital Outlay)			342,308.27
235. Debt Principal Payment (from Page 5 Expenditures)			0.00
236. Interest Expense (from Page 5 Expenditures)			0.00
236 a. Total Deductions			743,809.91
236 b. Adjusted MTF Returns			3,232,296.19
237. Preser - Struct Imp (from Page 5 Expenditures)	\$3,449,318.54	\$1,012,697.01	4,462,015.55
238. Routine Maintenance (from Page 5 Expenditures)	954,868.03	1,523,073.77	2,477,941.80
239. Less Federal Aid for Preser - Struct Imp	(2,585,814.30)	(511,006.44)	(3,096,820.74)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	1,818,372.27	2,024,764.34	3,843,136.61
241. 90% of Adjusted MTF Returns			2,909,066.57

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

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

Fiscal Year	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Expenditures (\$)	<u>927,761.00</u>	<u>342,263.00</u>	<u>658,279.04</u>	<u>50,696.77</u>	<u>353,037.79</u>
Fiscal Year	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Expenditures (\$)	<u>193,363.00</u>	<u>26,447.00</u>	<u>0.00</u>	<u>65,000.00</u>	<u>770,146.34</u>
				<b>242. TOTAL</b>	<b><u>\$3,386,993.94</u></b>

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

$$3,976,106.10 \times .10 = 397,610.61$$



Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

**INDIRECT EQUIPMENT AND STORAGE EXPENSE**  
**Activity 511**

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$86,518.96
712-724	Fringe Benefits - Shop Employees	100,726.67
721	Drug Testing	1,190.00
728	Office Supplies - Shop	1,032.31
731	Janitor Supplies - Shop	4,377.54
733	Welding Supplies	5,413.98
734	Safety Supplies - Shop	7,693.64
736	Tire Shop Supplies	28.52
737	Shop Supplies	12,376.04
791	Equipment Material/Parts Inventory Adjustment	16,569.24
801	Contractual Services - Shop	6,287.22
805	Health Services	47.50
806	Laundry Services	4,456.59
807	Data Processing - Shop	0.00
810	Education Expense - Shop	2,795.71
850-859	Communications - Shop	8,849.81
861	Travel and Mileage - Shop Employees	1,615.59
862	Freight Costs	3,897.82
875	Insurance - Shop Buildings	13,626.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	64,335.00
883	Insurance - Underground Tank	1,497.45
921-923	Utilities - Shop and Storage Buildings	20,902.16
931	Buildings Repairs and Maintenance	19,572.01
932	Yard and Storage Repairs and Maintenance	2,570.06
933	Shop Equipment Repairs and Maintenance	9,956.49
934	Office Equipment Repairs and Maintenance	416.94
941	Equipment Rental - Shop Pickup/Wrecker	11,626.03
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	40,848.12
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	21,209.83
968	Depreciation - Stockroom Expense	0.00
707	Other:	21,810.95
	<b>243. TOTAL</b>	<b>\$492,248.18</b>

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

**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	\$187,461.85
709-714	Administrative Leave	20,561.15
724	Fringe Benefits	200,133.76
727	Postage	1,539.90
728	Office Supplies	1,487.41
730	Dues and Subscriptions	8,324.00
801	Contractual Services	231.05
803	Legal Services	12,317.90
804	Auditing and Accounting Services	33,605.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	2,212.44
861	Travel and Mileage	12,038.23
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	2,771.13
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	15,316.00
882	Insurance - General Liability	0.00
920-923	Utilities	602.56
931	Building Repair/Maintenance	13.68
934	Office Equipment Repair/Maintenance	9,634.74
942	Building Rental	0.00
955-956	Miscellaneous	1,456.53
966-967	Overhead	0.00
968	Depreciation - Buildings	3,559.20
968	Depreciation - Engineering Equipment	501.60
968	Depreciation - Office Equipment and Furniture	2,679.15
	Other:	78.67
	<b>244. TOTAL</b>	<b>\$516,625.95</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	(224.44)
629	Overhead - State Trunkline Maintenance	(113,548.34)
691	Purchase Discounts	(406.43)
	Other:	(945.10)
	<b>Total Credits to Administrative Expense</b>	<b>\$(115,124.31)</b>
	<b>245. Net Administrative Expense</b>	<b>\$401,501.64</b>

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

**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>
13th Street	Haring	90,000.00	Reconstruction
	<b>246. Total</b>	<b><u>\$90,000.00</u></b>	

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

**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. x	\$0.00	0.00 mi.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
<b>BRIDGES</b>				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
<b>250. TOTAL CONSTRUCTION/CAPACITY IMP</b>		<b>\$0.00</b>		<b>\$0.00</b>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

ROADS	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
251. Reconstruction	4.72 mi. x	\$1,614,471.74	1.00 mi.	\$559,207.04
252. Resurfacing	9.00 mi.	445,644.58	6.40 mi.	282,851.56
253. Gravel Surfacing	0.00 mi.	0.00	0.03 mi.	46,205.82
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
<b>SAFETY PROJECTS</b>				
255. Intersection Improvements	0.09 ea.	350,000.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	4.77 ea.	749,840.84	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>3,159,957.16</b>		<b>888,264.42</b>
<b>BRIDGES</b>				
261. Replacement	0.02 ea.	289,361.38	0.01 ea.	124,432.59
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>289,361.38</b>		<b>124,432.59</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$3,449,318.54</b>		<b>\$1,012,697.01</b>

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

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

**SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION**

Township	Local Roads			Primary Roads				
	Miles Outside Municipalities			Miles Outside Municipalities				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Antioch	52.24	0.00	80,815.28	9.67	0.00	13,663.71	815	8,965.00
Boon	49.56	0.00	76,669.32	14.17	0.00	20,022.21	687	7,557.00
Cedar Creek	61.18	0.00	94,645.46	5.19	0.00	7,333.47	1,757	19,327.00
Cherry Grove	56.02	2.47	90,335.83	9.22	3.96	48,366.90	2,377	26,147.00
Clam Lake	56.52	11.51	104,551.81	14.66	2.02	38,741.06	2,467	27,137.00
Colfax	50.28	0.00	77,783.16	14.55	0.00	20,559.15	840	9,240.00
Greenwood	44.80	0.00	69,305.60	13.60	0.00	19,216.80	587	6,457.00
Hanover	54.70	0.00	84,620.90	4.95	0.00	6,994.35	1,560	17,160.00
Haring	63.55	13.96	119,070.37	10.81	5.37	63,196.41	3,173	34,903.00
Henderson	36.89	0.00	57,068.83	9.51	0.00	13,437.63	163	1,793.00
Liberty	69.48	0.00	107,485.57	6.50	0.00	9,184.50	861	9,471.00
Selma	46.46	1.78	74,520.48	22.72	3.86	66,550.00	2,093	23,023.00
Slagle	48.07	0.00	74,364.29	8.85	0.00	12,505.05	503	5,533.00
South Branch	37.10	0.00	57,393.70	16.40	0.00	23,173.20	383	4,213.00
Springville	53.29	0.00	82,439.63	7.64	0.00	10,795.32	1,755	19,305.00
Wexford	50.14	0.00	77,566.58	13.44	0.00	18,990.72	1,072	11,792.00
<b>266. Totals</b>	<b>830.28</b>	<b>29.72</b>	<b>\$1,328,636.81</b>	<b>181.88</b>	<b>15.21</b>	<b>\$392,730.48</b>	<b>21,093</b>	<b>\$232,023.00</b>

Local Road Rate Per Mile	1547	Primary Road Rate Per Mile	1413
Local Urban Road Rate Per Mile	1487	Primary Urban Road Rate Per Mile	8924
Population Rate Per Capita	11		

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

**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>
Antioch				
Boon	0.00	480,572.02	480,572.02	0.00
Cedar Creek	0.00	16,634.28	16,634.28	0.00
Cherry Grove	0.00	124,432.59	124,432.59	0.00
Clam Lake	0.00	166,607.70	166,607.70	68,750.00
Colfax	0.00	42,589.21	42,589.21	0.00
Greenwood	0.00	381,982.50	381,982.50	0.00
Hanover	0.00	149,389.15	149,389.15	15,734.93
Haring	0.00	1,201,410.07	1,201,410.07	0.00
Henderson	0.00	482,686.00	482,686.00	0.00
Liberty	0.00	214,965.72	214,965.72	0.00
Selma				
Slagle	0.00	38,537.46	38,537.46	0.00
South Branch	0.00	736,296.96	736,296.96	0.00
Springville	0.00	417,081.67	417,081.67	0.00
Wexford	0.00	8,830.22	8,830.22	0.00
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$4,462,015.55</b>	<b>\$4,462,015.55</b>	<b>\$84,484.93</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 - 2012

Start: 01/01/2012 End: 12/31/2012

**ASSET MANAGEMENT**  
**Projects Completed During the County Fiscal Year**

Work Type:

MDOT Job #	Agency Job ID	Number of Lanes Treated	PR Version	PR Number	Location		Date Open to Traffic	Pavement Type
					Begin Mile Point	End Mile Point		