

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

The financial report accurately reflects the Revenues and Expenditures of all road work and funds by systems, and conforms with the requirements of Act 51, Public Acts of 1951, as amended

ATTEST

Chief Financial Officer

Chairman

Date

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

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

1. Cash	\$47,094,614.61
2. Investments	10,128,656.43
3. Accounts Receivable	
a. Michigan Transportation Fund	6,522,736.25
b. State Trunkline Maintenance	842,302.49
c. State Transportation Department - Other	15,101.12
d. Due on County Road Agreement	7,563.34
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	1,733,984.49

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	3,617,953.66
5. Road Materials	870,901.63
6. Equipment Materials and Parts	407,713.19
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	

9. Other

131,884.90

10. TOTAL ASSETS**\$71,373,412.11**

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$5,445,958.79
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	457,382.79
14. Advances	6,990,171.06
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	527,131.51
18. Other	816,661.09

Fund Balances

19. Primary Road Fund	12,923,939.09
20. Local Road Fund	5,780,804.73
21. County Road Commission Fund	38,431,363.05
22. Total Fund Balances	57,136,106.87

23. TOTAL LIABILITIES AND FUND BALANCES**\$71,373,412.11**

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$206,943,794.00	
25. Land Improvements	\$1,358,233.74		
25 a.Less: Accumulated Depreciation	(1,150,427.85)	207,805.89	
26. Depletable Assets	0.00		
26 a.Less: Accumulated Depreciation	0.00	0.00	
27. Buildings	25,235,996.26		
27 a.Less: Accumulated Depreciation	(8,568,498.07)	16,667,498.19	
28. Equipment - Road	5,746,276.00		
28 a.Less: Accumulated Depreciation	(5,414,611.52)	331,664.48	
29. Equipment - Shop	638,387.29		
29 a.Less: Accumulated Depreciation	(439,638.83)	198,748.46	
30. Equipment - Engineers	159,696.13		
30 a.Less: Accumulated Depreciation	(110,826.23)	48,869.90	
31. Yard and Storage Equipment	1,036,759.50		
31 a.Less: Accumulated Depreciation	(483,988.58)	552,770.92	
32. Office Equipment and Furniture	3,254,211.10		
32 a.Less: Accumulated Depreciation	(2,800,191.71)	454,019.39	
33. Infrastructure	1,082,613,509.00		
33 a.Less: Accumulated Depreciation	(571,626,621.00)	510,986,888.00	
34. Vehicles	21,745,970.61		
34 a.Less: Accumulated Depreciation	(16,873,613.85)	4,872,356.76	
35. Construction Work in Progress		644,100.00	
	36. Total Assets		<u>\$741,908,515.99</u>
 <u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	8,408,644.25	
	37 b.Local	6,728,616.12	
	37 c.Co. Road Comm.	9,758,588.36	
	37 d.Infrastructure	717,012,667.26	
	38. Total Equities		<u>\$741,908,515.99</u>
 <u>Long Term Debt</u>			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		966,164.80	
41. Vested Vacation and Sick Leave Payable		0.00	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		<u>\$966,164.80</u>
 <u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<u>\$0.00</u>

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<u>Taxes</u>				
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
<u>Licenses and Permits</u>				
49. Specify	62,282.18	279,577.82	0.00	341,860.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	7,104,938.89	29,778.97	507,578.31	7,642,296.17
51. C Funds - Federal	244,904.26	0.00	0.00	244,904.26
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	3,085,547.84	0.00	0.00	3,085,547.84
54. High Priority	83,570.65	85.72	548,672.57	632,328.94
55. Other	4,398,893.91	(3,390.99)	655,032.21	5,050,535.13
56. Total Federal Sources	14,917,855.55	26,473.70	1,711,283.09	16,655,612.34
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	8,204.37	1,795.63		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	2,878,707.13	1,423,418.18		4,302,125.31
60. Allocation	27,594,802.11	6,039,477.64		33,634,279.75
61. Total MTF	30,481,713.61	7,464,691.45		37,946,405.06
<u>Other</u>				
62. Local Bridge	609,770.76	137.30		609,908.06
63. Other	0.00	0.00	0.00	0.00
64. Total Other	609,770.76	137.30	0.00	609,908.06
<u>Economic Development Fund</u>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban congestion (C)	594.83	0.00		594.83
67. Rural Primary (D)	0.00	0.00		0.00
68. Forest Road (E)	0.00	0.00		0.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	323,964.31	0.00		323,964.31
71. Total EDF	324,559.14	0.00		324,559.14
72. Total State Sources	\$31,416,043.51	\$7,464,828.75	\$0.00	\$38,880,872.26

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

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	\$112,581.97	\$38,000.00	\$0.00	\$150,581.97
74. Township Contr.	1,275,661.86	1,812,602.04	170,005.65	3,258,269.55
75. Other	0.00	4,139.47	324.88	4,464.35
76. Total Contributions	1,388,243.83	1,854,741.51	170,330.53	3,413,315.87
Charges for Service				
77. Trunkline Maintenance	0.00		7,205,764.44	7,205,764.44
78. Trunkline Non-maintenance	0.00		1,398,716.12	1,398,716.12
79. Salvage Sales	0.00	0.00	28,729.37	28,729.37
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	8,633,209.93	8,633,209.93
Interest and Rents				
82. Interest Earned	13,665.25	16,171.14	61,698.07	91,534.46
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	13,665.25	16,171.14	61,698.07	91,534.46
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.	17,693.99	13,247.80	21,438.88	52,380.67
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	194,368.09	124,884.86	1,473,500.20	1,792,753.15
91. Total Other	212,062.08	138,132.66	1,494,939.08	1,845,133.82
Other Financing Sources				
92. County Appropriation	3,645.37	572.72	0.00	4,218.09
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	3,645.37	572.72	0.00	4,218.09
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$48,013,797.77	\$9,780,498.30	\$12,071,460.70	\$69,865,756.77

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$2,321,918.33	\$0.00		\$2,321,918.33
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.	2,321,918.33	0.00		2,321,918.33
Preservation - Structural Improvements				
104. Roads	17,347,564.39	5,711,820.04		23,059,384.43
105. Structures	5,339,942.63	124,777.47		5,464,720.10
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	52,357.84		52,357.84
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	22,687,507.02	5,888,955.35		28,576,462.37
Maintenance				
111. Roads	4,635,295.47	6,284,401.64		10,919,697.11
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	2,150,727.70	1,072,657.32		3,223,385.02
115. Traffic Control	4,269,842.07	562,652.66		4,832,494.73
116. Total Maintenance	11,055,865.24	7,919,711.62		18,975,576.86
117. Total Construction, Preservation And Maintenance.	36,065,290.59	13,808,666.97		49,873,957.56
Other				
118. Trunkline Maintenance	0.00		5,864,457.28	5,864,457.28
119. Trunkline Non-maintenance	0.00		1,411,612.43	1,411,612.43
120. Administrative Expense	754,443.84	288,861.22		1,043,305.06
121. Equipment - Net	485,968.51	535,357.31	418,580.87	1,439,906.69
122. Capital Outlay - Net	292,773.29	652,119.57	(74,990.90)	869,901.96
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	13,985.10	0.00	0.00	13,985.10
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	2,495,117.97	1,307,847.29	2,437,628.76	6,240,594.02
127. Total Other	4,042,288.71	2,784,185.39	10,057,288.44	16,883,762.54
128. Total Expenditures	\$40,107,579.30	\$16,592,852.36	\$10,057,288.44	\$66,757,720.10

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	<u>\$48,013,797.77</u>	<u>\$9,780,498.30</u>	<u>\$12,071,460.70</u>	<u>\$69,865,756.77</u>
130. Total Expenditures	<u>40,107,579.30</u>	<u>16,592,852.36</u>	<u>10,057,288.44</u>	<u>66,757,720.10</u>
131. Excess of Revenues Over (Under) Expenditures	<u>7,906,218.47</u>	<u>(6,812,354.06)</u>	<u>2,014,172.26</u>	<u>3,108,036.67</u>
132. Optional Transfers				
132 a. Primary to Local (50%)	<u>(3,048,171.36)</u>	<u>3,048,171.36</u>		<u>0.00</u>
132 b. Local to Primary (15%)	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
133. Emergency Transfers (Local to Primary)	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
134. Total Optional Transfers	<u>(3,048,171.36)</u>	<u>3,048,171.36</u>		<u>0.00</u>
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>4,858,047.11</u>	<u>(3,764,182.70)</u>	<u>2,014,172.26</u>	<u>3,108,036.67</u>
136. Beginning Fund	<u>8,065,891.98</u>	<u>9,544,987.43</u>	<u>36,417,190.79</u>	<u>54,028,070.20</u>
137. Adjustment	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
138. Beginning Fund Balance Restated	<u>8,065,891.98</u>	<u>9,544,987.43</u>	<u>36,417,190.79</u>	<u>54,028,070.20</u>
139. Interfund Transfer(County to Primary and/or Local)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
140. Ending Fund Balance	<u>\$12,923,939.09</u>	<u>\$5,780,804.73</u>	<u>\$38,431,363.05</u>	<u>\$57,136,106.87</u>

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,293,828.91	
142. Depreciation	<u>1,838,837.84</u>	
143. Other	<u>953,995.00</u>	
144. Total Direct		<u>4,086,661.75</u>

145. Indirect Equipment Expense		<u>1,924,855.11</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>1,099,417.34</u>	
148. Total Operating		<u>\$1,099,417.34</u>

149. TOTAL EQUIPMENT EXPENSE \$7,110,934.20

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	14,160.33	0.00		14,160.33
151. Preservation - Structural Improvement	<u>135,334.06</u>	116,631.62		251,965.68
152. Maintenance	<u>1,764,604.20</u>	<u>1,992,109.30</u>		3,756,713.50
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	339,337.65	339,337.65
154. MDOT	<u>0.00</u>		<u>1,056,402.62</u>	1,056,402.62
155. Other Reimbursable Charges	<u>0.00</u>	0.00	<u>159,297.48</u>	159,297.48
156. All Other Charges	<u>(126.81)</u>	<u>(252.89)</u>	<u>93,529.95</u>	93,150.25
157. Total Equipment Rental Credits	<u>1,913,971.78</u>	<u>2,108,488.03</u>	<u>1,648,567.70</u>	5,671,027.51
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>1,439,906.69</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$1,913,971.78</u>	<u>\$2,108,488.03</u>	<u>\$1,648,567.70</u>	<u>\$5,671,027.51</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	33.75 %	37.18 %	29.07 %	100.00 %
161. Prorated Total Equipment Expense	<u>2,399,940.29</u>	<u>2,643,845.34</u>	<u>2,067,148.57</u>	<u>7,110,934.20</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>485,968.51</u>	<u>535,357.31</u>	<u>418,580.87</u>	<u>1,439,906.69</u>

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$131,869.51	\$204,949.70
164. Primary Preservation - Struct Imp.	833,974.88	1,296,127.95
165. Primary Maintenance	1,625,011.05	2,525,522.41
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	281,042.33	436,783.88
168. Local Maintenance	1,335,219.02	2,075,139.80
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	506,558.08	787,270.83
171. Equipment Expense - Indirect	197,937.00	307,625.17
172. Equipment Expense - Operating	0.00	0.00
173. Administration	711,753.59	1,106,176.84
174. State Trunkline Maintenance	971,673.14	
175. Sundry Account Rec.	393,708.83	
176. Capital Outlay	0.00	0.00
177. Other	5,310,120.85	4,724,218.48
178. Total Payroll	\$12,298,868.28	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$12,298,868.28	Total Distributive \$13,463,815.06

	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	\$2,297,889.73	\$21,382.85	\$3,701,686.29	\$9,952,073.55	\$85,397.35	\$46,607.72	16,105,037.49
182. Less: Benefits Recovered	(309,520.64)	(2,880.20)	(498,609.03)	(1,340,522.51)	(11,502.78)	(6,277.99)	(2,169,313.15)
183. Less: Refunds	(1,442.10)	0.00	0.00	(470,467.18)	0.00	0.00	(471,909.28)
184. Benefits to be Distributed	1,986,926.99	18,502.65	3,203,077.26	8,141,083.86	73,894.57	40,329.73	13,463,815.06
185. Applicable Labor Cost	8,664,982.83	8,664,982.83	8,664,982.83	8,664,982.83	8,664,982.83	8,664,982.83	
186. Factor	0.229305	0.002135	0.369658	0.939538	0.008528	0.004654	1.553818

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$2,321,918.33	\$387,246.03
188. Primary Preservation - Struct Imp.	22,687,507.02	2,623,569.69
189. Primary Maintenance	11,055,865.24	1,244,604.99
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	5,888,955.35	661,369.61
192. Local Maintenance	7,919,711.62	888,279.62
193. Other	3,801,357.51	396,093.36
194. TOTAL	\$53,675,315.07	\$6,201,163.30

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	40,528.19	(112,706.95)	0.00	0.00	6,273,342.06	\$6,201,163.30
196. Applicable Operation Cost	53,675,315.07	53,675,315.07	53,675,315.07	53,675,315.07	53,675,315.07	
197. Factor	0.000755	(0.002100)	0.000000	0.000000	0.116876	\$0.115531

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>
198. Constr/Cap. Imp.	\$1,241,991.62	\$0.00	\$1,079,926.71	\$0.00	\$2,321,918.33	\$0.00
199. Preser - Struct. Imp.	4,912,168.63	2,700,432.97	17,775,338.39	3,136,164.54	22,687,507.02	5,836,597.51
200. Special Assessment	0.00	5,897.07	0.00	46,460.77	0.00	52,357.84
201. Maintenance	9,238,410.34	7,387,665.56	1,817,454.90	532,046.06	11,055,865.24	7,919,711.62
202. Total	<u>\$15,392,570.59</u>	<u>\$10,093,995.60</u>	<u>\$20,672,720.00</u>	<u>\$3,714,671.37</u>	<u>\$36,065,290.59</u>	<u>\$13,808,666.97</u>

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$949,166.11	\$22,507.03
204. Fringe Benefits	1,507,049.68	36,365.09
205. Equipment Rental	1,043,838.90	12,563.72
206. Materials	1,165,339.30	1,393,887.90
207. Handling Charges	0.00	0.00
208. Overhead	1,197,938.45	10,087.91
209. Other	0.00	0.00
210. Total Charges for Current Yea	\$5,863,332.44	\$1,475,411.65
211. Beginning Balance	1,358,085.45	48,017.12
212. Sub-Total	7,221,417.89	1,523,428.77
213. Less Credits	(6,379,115.40)	(1,508,327.65)
214. Ending Balance	\$842,302.49	\$15,101.12

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	816,309.83
217. Equipment Road (976, 981)	2,569,643.91
218. Equipment Shop (977)	73,921.26
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	174,774.89
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$3,634,649.89</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	1,226,694.34	1,351,362.83	1,056,592.72	3,634,649.89
225. Less: Equipment Retirements 689	(22,756.59)	(17,038.26)	(27,572.97)	(67,367.82)
226. Sub-total	1,203,937.75	1,334,324.57	1,029,019.75	3,567,282.07
227. Less: Depreciation and Depletion 968	(911,164.46)	(682,205.00)	(1,104,010.65)	(2,697,380.11)
228. Net Capital Outlay Expenditure	<u>\$292,773.29</u>	<u>\$652,119.57</u>	<u>\$(74,990.90)</u>	<u>\$869,901.96</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)	8,115,870.96	6,076,496.55	9,833,579.26	24,025,946.77
230. Percentage of Total	33.78 %	25.29 %	40.93 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>17,693.99</u>	<u>13,247.80</u>	<u>21,438.88</u>	<u>52,380.67</u>

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

MAINTENANCE EXPENDITURES - 90% OF MTF RETURNS

(For Compliance with Section 12(16) of Act 51)

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$37,946,405.06</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 5 Expenditures)			<u>1,043,305.06</u>
234. Total Capital Outlay (from Capital Outlay)			<u>3,634,649.89</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 5 Expenditures)			<u>13,985.10</u>
236 a. Total Deductions			<u>4,691,940.05</u>
236 b. Adjusted MTF Returns			<u>33,254,465.01</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$22,687,507.02</u>	<u>\$5,888,955.35</u>	<u>28,576,462.37</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>11,055,865.24</u>	<u>7,919,711.62</u>	<u>18,975,576.86</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(13,876,205.95)</u>	<u>(39,564.34)</u>	<u>(13,915,770.29)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>19,867,166.31</u>	<u>13,769,102.63</u>	<u>33,636,268.94</u>
241. 90% of Adjusted MTF Returns			<u>29,929,018.51</u>

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

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

Fiscal Year	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Expenditures (\$)	<u>1,919,666.09</u>	<u>73,498.92</u>	<u>289,289.92</u>	<u>4,792,283.38</u>	<u>1,309,322.99</u>
Fiscal Year	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Expenditures (\$)	<u>2,061,970.27</u>	<u>775,461.81</u>	<u>3,027,530.94</u>	<u>2,787,434.26</u>	<u>927,077.53</u>
242. TOTAL					<u>\$17,963,536.11</u>

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

$$\underline{7,946,405.06} \times .10 = \underline{3,794,640.51}$$

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$197,937.00
712-724	Fringe Benefits - Shop Employees	307,625.17
721	Drug Testing	0.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	0.00
734	Safety Supplies - Shop	4,829.49
736	Tire Shop Supplies	0.00
737	Shop Supplies	90,168.59
791	Equipment Material/Parts Inventory Adjustment	12,250.30
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	6,211.21
807	Data Processing - Shop	3,308.00
810	Education Expense - Shop	302.54
850-859	Communications - Shop	41,931.79
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	5,416.53
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	293,675.68
883	Insurance - Underground Tank	11,462.16
921-923	Utilities - Shop and Storage Buildings	270,310.38
931	Buildings Repairs and Maintenance	111,187.73
932	Yard and Storage Repairs and Maintenance	5,096.28
933	Shop Equipment Repairs and Maintenance	33,546.22
934	Office Equipment Repairs and Maintenance	2,347.20
941	Equipment Rental - Shop Pickup/Wrecker	9,784.84
944-947	Underground Storage Tank Expense	400.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	344,660.39
968	Depreciation - Storage Building	38,258.44
968	Depreciation - Shop Equipment	31,762.65
968	Depreciation - Stockroom Expense	12,843.38
707	Other:	89,539.14
	243. TOTAL	\$1,924,855.11

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION

(for Compliance with Section 14(4) of Act 51)

Account Number	Account Name	Amount Recorded
703-708	Salaries and Wages	\$711,753.59
709-714	Administrative Leave	0.00
724	Fringe Benefits	1,106,176.84
727	Postage	7,466.66
728	Office Supplies	30,289.85
730	Dues and Subscriptions	24,830.99
801	Contractual Services	18,010.00
803	Legal Services	28,885.70
804	Auditing and Accounting Services	16,000.00
807	Data Processing	139,562.71
810	Education	20.00
850-853	Communications	53,077.59
861	Travel and Mileage	1,668.59
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	199.00
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	2,947.68
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	21,854.65
882	Insurance - General Liability	0.00
920-923	Utilities	109,974.78
931	Building Repair/Maintenance	42,461.95
934	Office Equipment Repair/Maintenance	4,773.59
942	Building Rental	0.00
955-956	Miscellaneous	3,278.38
966-967	Overhead	0.00
968	Depreciation - Buildings	126,325.46
968	Depreciation - Engineering Equipment	331.71
968	Depreciation - Office Equipment and Furniture	183,397.32
	Other:	6,081.44
	244. TOTAL	\$2,639,368.48
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(37,960.79)
629	Overhead - State Trunkline Maintenance	(1,555,987.41)
691	Purchase Discounts	0.00
	Other:	(2,115.22)
	Total Credits to Administrative Expense	\$(1,596,063.42)
	245. Net Administrative Expense	\$1,043,305.06

Year Ended - 2013

Start: 10/01/2012 **End:** 09/30/2013

Forest Road Report

This information is required by Act 231, P.A. of 1987, as amended.

Road Name

Location

Amount Spent (\$)

Project Type

246. Total

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

**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.	\$0.00	0.00 mi.	\$0.00
248. Widening	0.00 mi.	2,321,918.33	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		\$2,321,918.33		\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	1.00 mi.	\$5,873,950.83	0.00 mi.	\$65,337.72
252. Resurfacing	6.15 mi.	6,691,798.06	2.00 mi.	3,244,520.33
253. Gravel Surfacing	0.00 mi.	0.00	18.00 mi.	1,536,190.22
254. Paving Gravel Roads	0.00 mi.	29,292.79	0.00 mi.	644,406.16
SAFETY PROJECTS				
255. Intersection Improvements	8.00 ea.	4,751,644.64	0.00 ea.	118,797.03
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	0.00	0.00 ea.	102,568.58
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	2.00 ea.	878.07	0.00 ea.	52,357.84
260. Subtotals		17,347,564.39		5,764,177.88
BRIDGES				
261. Replacement	1.00 ea.	4,796,534.86	0.00 ea.	116,449.49
262. Recondition or Repair	0.00 ea.	543,407.77	0.00 ea.	8,327.98
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		5,339,942.63		124,777.47
265. TOTAL PRESERVATION - STRUCT IMP		\$22,687,507.02		\$5,888,955.35

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

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Miles Outside Municipalities		Funds Received (\$)	Miles Outside Municipalities		Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
	Total Local (mi)	Local Urban (mi)		Total Primary (mi)	Primary Urban (mi)			
Armada	47.45	1.08	76,127.30	28.08	0.48	44,614.56	5,379	60,029.64
Bruce	59.50	15.83	117,318.30	22.46	3.97	68,167.90	8,700	97,092.00
Chesterfield	127.52	122.06	384,516.99	26.67	26.67	279,821.64	43,381	484,131.96
Clinton	213.82	213.82	658,565.62	56.41	56.41	591,853.72	96,796	1,080,243.36
Harrison	65.95	65.95	203,125.99	22.07	22.07	231,558.44	24,587	274,390.92
Lenox	54.54	7.71	97,269.90	18.16	5.79	78,487.26	10,470	116,845.20
Macomb	241.84	212.76	700,956.39	30.18	27.18	289,474.56	79,580	888,112.80
Ray	49.62	2.15	81,149.90	24.42	0.52	39,728.44	3,739	41,727.24
Richmond	65.53	2.07	106,007.80	18.83	1.28	38,596.46	3,665	40,901.40
Shelby	226.95	226.95	699,005.99	45.42	45.42	476,546.62	73,804	823,652.64
Washington	97.54	71.10	260,498.80	33.73	25.27	277,264.48	25,139	280,551.24
266. Totals	1,250.26	941.48	\$3,384,542.98	326.43	215.06	\$2,416,114.08	375,240	\$4,187,678.40

Local Road Rate Per Mile	<u>1570</u>	Primary Road Rate Per Mile	<u>1434</u>
Local Urban Road Rate Per Mile	<u>1510</u>	Primary Urban Road Rate Per Mile	<u>9058</u>
Population Rate Per Capita	<u>11.16</u>		

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Armada	0.00	315,532.75	315,532.75	19,560.00
Bruce	0.00	443,732.37	443,732.37	19,125.00
Chesterfield	19.72	656,845.46	656,865.18	7,500.00
Clinton	0.00	1,110,921.68	1,110,921.68	215,696.17
Harrison	0.00	761,752.75	761,752.75	168,940.72
Lenox	0.00	550,994.15	550,994.15	48,918.38
Macomb	107,052.79	7,391,857.88	7,498,910.67	1,293,291.15
Ray	0.00	456,943.03	456,943.03	19,560.00
Richmond	0.00	484,630.35	484,630.35	18,720.00
Shelby	1,499,381.24	6,007,651.85	7,507,033.09	1,346,011.98
Washington	716,233.01	1,368,504.69	2,084,737.70	100,946.15
267. Totals	\$2,322,686.76	\$19,549,366.96	\$21,872,053.72	\$3,258,269.55

*The Township Contributions Totals and the Funds expended for Construction and Preservation amount may not balance. The Township Contributions list all funds contributed by each township and will balance back to the amount reported on the Statement of Revenues, Line 74, Township Contributions.

The total funds expended are for Construction and Preservation only. They do not contain funds expended for Routine Preventative Maintenance.

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type:

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