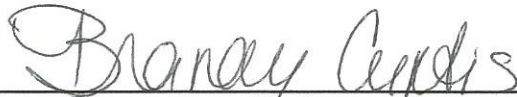


2015
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Ogemaw County
Michigan
Year Ended 2015

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



Date

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ANNUAL FINANCIAL REPORT
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Chief Financial Officer

Chairman

Date

Year Ended - 2015

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

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

1. Cash	\$1,536,436.47
2. Investments	993,970.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	549,230.65
b. State Trunkline Maintenance	185,654.03
c. State Transportation Department - Other	101,514.73
d. Due on County Road Agreement	65,850.00
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	47,708.32

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	282,140.41
6. Equipment Materials and Parts	268,995.25
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00

9. Other

0.00

10. TOTAL ASSETS**\$4,031,499.86**

Year Ended - 2015

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$699,121.20
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	42,040.85
14. Advances	181,740.99
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	4,252.14
17. Deferred Revenue	65,850.00
18. Other	36,313.53

Fund Balances

19. Primary Road Fund	557,780.75
20. Local Road Fund	50,000.00
21. County Road Commission Fund	2,394,400.40
22. Total Fund Balances	3,002,181.15

23. TOTAL LIABILITIES AND FUND BALANCES**\$4,031,499.86**

Year Ended - 2015

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$140,493.00	
25. Land Improvements	\$21,119,160.92		
25 a.Less: Accumulated Depreciation	0.00	21,119,160.92	
26. Depletable Assets	0.00		
26 a.Less: Accumulated Depreciation	0.00	0.00	
27. Buildings	1,463,601.63		
27 a.Less: Accumulated Depreciation	(847,199.82)	616,401.81	
28. Equipment - Road	6,217,681.18		
28 a.Less: Accumulated Depreciation	(5,334,011.97)	883,669.21	
29. Equipment - Shop	178,162.69		
29 a.Less: Accumulated Depreciation	(155,664.06)	22,498.63	
30. Equipment - Engineers	2,242.57		
30 a.Less: Accumulated Depreciation	(2,242.57)	0.00	
31. Yard and Storage Equipment	279,332.55		
31 a.Less: Accumulated Depreciation	(254,262.10)	25,070.45	
32. Office Equipment and Furniture	156,479.66		
32 a.Less: Accumulated Depreciation	(149,729.46)	6,750.20	
33. Infrastructure	24,057,182.49		
33 a.Less: Accumulated Depreciation	(13,256,588.63)	10,800,593.86	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		<u>\$33,614,638.08</u>
 <u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	22,814,044.22	
	37 d.Infrastructure	10,800,593.86	
	38. Total Equities		<u>\$33,614,638.08</u>
 <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		232,210.51	
42. Installment/Lease Purchase Payable		416,553.81	
43. Other		4,208,713.98	
	44. Total Liabilities		<u>\$4,857,478.30</u>
 <u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<u>\$148,095.16</u>

Year Ended - 2015

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
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
Licenses and Permits				
49. Specify	0.00	0.00	19,725.00	19,725.00
Federal Sources				
50. Surface Tran. Program (STP)	384,528.67	0.00	0.00	384,528.67
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	5,935.65	0.00	0.00	5,935.65
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	0.00	0.00	0.00
56. Total Federal Sources	390,464.32	0.00	0.00	390,464.32
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,132.83	3,867.17		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	0.00	0.00		0.00
60. Allocation	1,900,682.37	1,198,509.48		3,099,191.85
61. Total MTF	1,906,815.20	1,202,376.65		3,109,191.85
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	275,466.82	275,466.82
64. Total Other	0.00	0.00	275,466.82	275,466.82
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)	79,770.49	0.00		79,770.49
68. Forest Road (E)	70,000.00	0.00		70,000.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	149,770.49	0.00		149,770.49
72. Total State Sources	\$2,056,585.69	\$1,202,376.65	\$275,466.82	\$3,534,429.16

Year Ended - 2015

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$0.00	\$2,687.49	\$0.00	\$2,687.49
74. Township Contr.	205,321.14	308,847.74	0.00	514,168.88
75. Other	0.00	504,553.85	0.00	504,553.85
76. Total Contributions	205,321.14	816,089.08	0.00	1,021,410.22
Charges for Service				
77. Trunkline Maintenance	0.00		813,112.40	813,112.40
78. Trunkline Non-maintenance	0.00		302,046.83	302,046.83
79. Salvage Sales	0.00	0.00	6,367.69	6,367.69
80. Other	0.00	0.00	4,251.01	4,251.01
81. Total Charges	0.00	0.00	1,125,777.93	1,125,777.93
Interest and Rents				
82. Interest Earned	2,611.72	386.55	8,071.65	11,069.92
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	2,611.72	386.55	8,071.65	11,069.92
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	6,661.68	6,661.68
88. Gain (Loss) Equip. Disp.	0.00	0.00	60,821.51	60,821.51
89. Contributions from Private Sources	15,000.00	0.00	0.00	15,000.00
90. Other	0.00	0.00	29,626.02	29,626.02
91. Total Other	15,000.00	0.00	97,109.21	112,109.21
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	\$2,669,982.87	\$2,018,852.28	\$1,526,150.61	\$6,214,985.76

Year Ended - 2015

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

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	1,209,839.38	261,515.89		1,471,355.27
105. Structures	0.00	397,659.00		397,659.00
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.	1,209,839.38	659,174.89		1,869,014.27
Maintenance				
111. Roads	815,001.35	1,278,600.09		2,093,601.44
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	258,798.10	268,928.68		527,726.78
115. Traffic Control	45,488.06	40,019.65		85,507.71
116. Total Maintenance	1,119,287.51	1,587,548.42		2,706,835.93
117. Total Construction, Preservation And Maintenance.	2,329,126.89	2,246,723.31		4,575,850.20
Other				
118. Trunkline Maintenance	0.00		739,822.40	739,822.40
119. Trunkline Non-maintenance	0.00		302,046.83	302,046.83
120. Administrative Expense	122,113.64	117,793.31		239,906.95
121. Equipment - Net	103,181.66	156,199.89	60,925.95	320,307.50
122. Capital Outlay - Net	0.00	0.00	(143,937.45)	(143,937.45)
123. Debt Principal Payment	0.00	0.00	132,985.19	132,985.19
124. Interest Expense	0.00	0.00	11,971.27	11,971.27
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	28,487.13	28,487.13
127. Total Other	225,295.30	273,993.20	1,132,301.32	1,631,589.82
128. Total Expenditures	\$2,554,422.19	\$2,520,716.51	\$1,132,301.32	\$6,207,440.02

Year Ended - 2015

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

STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	\$2,669,982.87	\$2,018,852.28	\$1,526,150.61	\$6,214,985.76
130. Total Expenditures	2,554,422.19	2,520,716.51	1,132,301.32	6,207,440.02
131. Excess of Revenues Over (Under) Expenditures	115,560.68	(501,864.23)	393,849.29	7,545.74
132. Optional Transfers				
132 a. Primary to Local (50%)	(264,302.34)	264,302.34		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	(264,302.34)	264,302.34		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(148,741.66)	(237,561.89)	393,849.29	7,545.74
136. Beginning Fund	706,522.41	104,569.87	2,183,543.13	2,994,635.41
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	706,522.41	104,569.87	2,183,543.13	2,994,635.41
139. Interfund Transfer(County to Primary and/or Local)	0.00	182,992.02	(182,992.02)	0.00
140. Ending Fund Balance	\$557,780.75	\$50,000.00	\$2,394,400.40	\$3,002,181.15

Year Ended - 2015

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$290,362.43	
142. Depreciation	<u>415,623.55</u>	
143. Other	<u>247,353.47</u>	
144. Total Direct		<u>953,339.45</u>

145. Indirect Equipment Expense		<u>345,500.50</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>231,574.94</u>	
148. Total Operating		<u>\$231,574.94</u>

149. TOTAL EQUIPMENT EXPENSE \$1,530,414.89

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	<u>116,375.99</u>	<u>54,101.33</u>		<u>170,477.32</u>
152. Maintenance	<u>273,439.71</u>	<u>536,014.85</u>		<u>809,454.56</u>
153. Inventory Operations	0.00	0.00	3,830.98	3,830.98
154. MDOT	0.00		<u>199,482.31</u>	<u>199,482.31</u>
155. Other Reimbursable Charges	0.00	0.00	<u>26,862.22</u>	<u>26,862.22</u>
156. All Other Charges	0.00	0.00	0.00	0.00
157. Total Equipment Rental Credits	<u>389,815.70</u>	<u>590,116.18</u>	<u>230,175.51</u>	<u>1,210,107.39</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>320,307.50</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$389,815.70</u>	<u>\$590,116.18</u>	<u>\$230,175.51</u>	<u>\$1,210,107.39</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	32.21 %	48.77 %	19.02 %	100.00 %
161. Prorated Total Equipment Expense	<u>492,997.36</u>	<u>746,316.07</u>	<u>291,101.46</u>	<u>1,530,414.89</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>103,181.66</u>	<u>156,199.89</u>	<u>60,925.95</u>	<u>320,307.50</u>

Year Ended - 2015

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

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct Imp.	80,251.16	79,567.64
165. Primary Maintenance	134,879.29	133,730.49
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	43,091.55	42,724.53
168. Local Maintenance	225,020.43	223,103.88
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	145,802.19	144,560.36
171. Equipment Expense - Indirect	65,382.82	64,825.94
172. Equipment Expense - Operating	0.00	0.00
173. Administration	133,970.49	132,829.43
174. State Trunkline Maintenance	236,298.62	
175. Sundry Account Rec.	4,500.82	
176. Capital Outlay	8,408.51	0.00
177. Other	6,103.37	6,051.39
178. Total Payroll	\$1,083,709.25	
179. Less Applicable Payroll	(249,207.95)	
180. Total Applicable Labor Cost	\$834,501.30	Total Distributive \$827,393.66

	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	\$212,413.36	\$33,769.00	\$503,011.04	\$317,692.65	\$6,814.50	\$0.00	\$1,073,700.55
182. Less: Benefits Recovered	(48,727.62)	(7,746.61)	(115,390.73)	(72,878.69)	(1,563.25)	0.00	(246,306.90)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	163,685.74	26,022.39	387,620.31	244,813.96	5,251.25	0.00	827,393.65
185. Applicable Labor Cost	834,501.30	834,501.30	834,501.30	834,501.30	834,501.30	0.00	
186. Factor	0.196148	0.031183	0.464493	0.293366	0.006293	0.000000	0.991483

Year Ended - 2015

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

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	1,199,645.54	10,220.16
189. Primary Maintenance	1,109,856.44	9,455.22
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	653,617.05	5,568.37
192. Local Maintenance	1,574,171.40	13,410.86
193. Other	0.00	0.00
194. TOTAL	\$4,537,290.43	\$38,654.61

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	158.43	9,009.15	16,890.21	0.00	12,596.82	\$38,654.61
196. Applicable Operation Cost	4,537,290.43	4,537,290.43	4,537,290.43	4,537,290.43	4,537,290.43	
197. Factor	0.000035	0.001986	0.003723	0.000000	0.002776	\$0.008520

Year Ended - 2015

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

ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	423,606.78	185,921.52	786,232.60	473,253.37	1,209,839.38	659,174.89
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	631,919.99	1,222,927.71	487,367.52	364,620.71	1,119,287.51	1,587,548.42
202. Total	<u>\$1,055,526.77</u>	<u>\$1,408,849.23</u>	<u>\$1,273,600.12</u>	<u>\$837,874.08</u>	<u>\$2,329,126.89</u>	<u>\$2,246,723.31</u>

Year Ended - 2015

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

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$155,376.52	\$80,922.10
204. Fringe Benefits	153,705.95	79,787.61
205. Equipment Rental	187,846.01	11,636.30
206. Materials	179,329.10	106,037.89
207. Handling Charges	0.00	0.00
208. Overhead	63,564.82	23,662.93
209. Other	0.00	0.00
210. Total Charges for Current Yea	\$739,822.40	\$302,046.83
211. Beginning Balance	126,483.79	76,511.96
212. Sub-Total	866,306.19	378,558.79
213. Less Credits	(680,652.16)	(277,044.06)
214. Ending Balance	\$185,654.03	\$101,514.73

Year Ended - 2015

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	4,165.98
217. Equipment Road (976, 981)	316,129.63
218. Equipment Shop (977)	5,730.03
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	4,900.00
221. Equipment Office (980)	1,152.87
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$332,078.51</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	332,078.51	332,078.51
225. Less: Equipment Retirements 689	0.00	0.00	(1,532.49)	(1,532.49)
226. Sub-total	0.00	0.00	330,546.02	330,546.02
227. Less: Depreciation and Depletion 968	0.00	0.00	(474,483.47)	(474,483.47)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(143,937.45)</u>	<u>\$(143,937.45)</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	22,395,857.54	22,395,857.54
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>0.00</u>	<u>0.00</u>	<u>60,821.51</u>	<u>60,821.51</u>

Year Ended - 2015

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

MAINTENANCE EXPENDITURES - 90% OF MTF RETURNS

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

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$3,109,191.85</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 5 Expenditures)			<u>239,906.95</u>
234. Total Capital Outlay (from Capital Outlay)			<u>332,078.51</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>132,985.19</u>
236. Interest Expense (from Page 5 Expenditures)			<u>11,971.27</u>
236 a. Total Deductions			<u>716,941.92</u>
236 b. Adjusted MTF Returns			<u>2,392,249.93</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$1,209,839.38</u>	<u>\$659,174.89</u>	<u>1,869,014.27</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>1,119,287.51</u>	<u>1,587,548.42</u>	<u>2,706,835.93</u>
239. Less Federal Aid for Preser - Struct Imp	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>2,329,126.89</u>	<u>2,246,723.31</u>	<u>4,575,850.20</u>
241. 90% of Adjusted MTF Returns			<u>2,153,024.94</u>

Year Ended - 2015

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

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

Fiscal Year	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Expenditures (\$)	<u>697,641.37</u>	<u>281,353.57</u>	<u>160,337.58</u>	<u>132,275.21</u>	<u>262,138.65</u>
Fiscal Year	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Expenditures (\$)	<u>353,151.68</u>	<u>357,900.72</u>	<u>482,706.91</u>	<u>264,340.73</u>	<u>553,298.55</u>
242. TOTAL					<u>\$3,545,144.97</u>

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

$$\underline{3,109,191.85} \times .10 = \underline{310,919.19}$$

Year Ended - 2015

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

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$38,360.49
712-724	Fringe Benefits - Shop Employees	38,033.75
721	Drug Testing	1,909.03
728	Office Supplies - Shop	267.47
731	Janitor Supplies - Shop	1,514.11
733	Welding Supplies	2,699.18
734	Safety Supplies - Shop	3,135.50
736	Tire Shop Supplies	2,591.92
737	Shop Supplies	28,739.78
791	Equipment Material/Parts Inventory Adjustment	421.68
801	Contractual Services - Shop	2,681.25
805	Health Services	321.00
806	Laundry Services	5,904.82
807	Data Processing - Shop	0.00
810	Education Expense - Shop	4,258.71
850-859	Communications - Shop	2,038.98
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	585.03
875	Insurance - Shop Buildings	11,497.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	40,469.59
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	35,255.42
931	Buildings Repairs and Maintenance	27,829.78
932	Yard and Storage Repairs and Maintenance	5,771.51
933	Shop Equipment Repairs and Maintenance	25,017.85
934	Office Equipment Repairs and Maintenance	578.28
941	Equipment Rental - Shop Pickup/Wrecker	9,326.61
944-947	Underground Storage Tank Expense	1,891.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	42,431.43
968	Depreciation - Storage Building	2,859.08
968	Depreciation - Shop Equipment	6,271.78
968	Depreciation - Stockroom Expense	0.00
707	Other:	2,838.47
	243. TOTAL	\$345,500.50

Year Ended - 2015

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

ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION

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

Account Number	Account Name	Amount Recorded
703-708	Salaries and Wages	\$132,328.49
709-714	Administrative Leave	0.00
724	Fringe Benefits	132,412.64
727	Postage	1,766.84
728	Office Supplies	3,024.05
730	Dues and Subscriptions	9,154.86
801	Contractual Services	4,248.03
803	Legal Services	6,537.52
804	Auditing and Accounting Services	8,480.00
807	Data Processing	9,679.53
810	Education	0.00
850-853	Communications	2,387.39
861	Travel and Mileage	1,999.03
862	Freight	91.75
873	Public Relations	0.00
874	Advertising	531.22
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	255.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	3,936.55
882	Insurance - General Liability	0.00
920-923	Utilities	4,268.60
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	1,850.75
942	Building Rental	0.00
955-956	Miscellaneous	887.80
966-967	Overhead	0.00
968	Depreciation - Buildings	5,063.09
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	2,234.54
	Other:	237.18
	244. TOTAL	\$331,374.86
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(687.27)
629	Overhead - State Trunkline Maintenance	(87,132.91)
691	Purchase Discounts	(3,647.73)
	Other:	0.00
	Total Credits to Administrative Expense	\$(91,467.91)
	245. Net Administrative Expense	\$239,906.95

Year Ended - 2015

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

Forest Road Report

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

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
Heath Road	Rose Township	35,000.00	PavingGravelRoads
Sage Lake Road	Klackung Township	35,000.00	Reconstruction
	246. Total	<u>\$70,000.00</u>	

Year Ended - 2015

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

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

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
247. New Construction, New Location	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	1.00 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	4.77 mi.	x \$1,103,801.95	2.00 mi.	\$191,162.32
252. Resurfacing	0.00 mi.	0.00	0.86 mi.	67,419.95
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	1.16 mi.	106,037.43	1.00 mi.	2,933.62
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	0.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	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.	0.00	0.00 ea.	0.00
260. Subtotals		1,209,839.38		261,515.89
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	397,659.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		0.00		397,659.00
265. TOTAL PRESERVATION - STRUCT IMP		\$1,209,839.38		\$659,174.89

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

Year Ended - 2015

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

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Miles Outside Municipalities		Funds Received (\$)	Miles Outside Municipalities		Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
	Total Local (mi)	Local Urban (mi)		Total Primary (mi)	Primary Urban (mi)			
Churchill	33.33	0.00	55,461.12	10.57	0.00	16,066.40	1,713	20,264.79
Cumming	36.75	0.00	61,152.00	5.87	0.00	8,922.40	698	8,257.34
Edwards	32.94	0.00	54,812.16	16.12	0.00	24,502.40	1,413	16,715.79
Foster	142.94	0.00	237,852.16	32.84	0.00	49,916.80	843	9,972.69
Goodar	18.67	0.00	31,066.88	18.92	0.00	28,758.40	398	4,708.34
Hill	38.42	0.00	63,930.88	22.60	0.00	34,352.00	1,361	16,100.63
Horton	17.42	0.00	28,986.88	21.76	0.00	33,075.20	927	10,966.41
Klacking	31.54	0.00	52,482.56	19.66	0.00	29,883.20	614	7,263.62
Logan	25.02	0.00	41,633.28	21.64	0.00	32,892.80	551	6,518.33
Mills	46.98	0.00	78,174.72	14.59	0.00	22,176.80	4,291	50,762.53
Ogemaw	32.11	0.00	53,431.04	2.04	0.00	3,100.80	1,223	14,468.09
Richland	29.79	0.00	49,570.56	28.91	0.00	43,943.20	914	10,812.62
Rose	60.76	0.00	101,104.64	12.11	0.00	18,407.20	1,368	16,183.44
West Branch	41.96	0.00	69,821.44	19.75	0.00	30,020.00	2,593	30,675.19
266. Totals	588.63	0.00	\$979,480.32	247.38	0.00	\$376,017.60	18,907	\$223,669.81
Local Road Rate Per Mile			1664	Primary Road Rate Per Mile		1520		
Local Urban Road Rate Per Mile			1454	Primary Urban Road Rate Per Mile		8725		
Population Rate Per Capita			11.83					

Year Ended - 2015

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

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Churchill	0.00	619,492.78	619,492.78	14,315.62
Cumming	0.00	399,125.81	399,125.81	9,204.54
Edwards	0.00	67,419.95	67,419.95	48,551.88
Foster	0.00	0.00	0.00	9,603.75
Goodar	0.00	0.00	0.00	2,945.34
Hill	0.00	247,482.48	247,482.48	116,821.39
Horton	0.00	0.00	0.00	1,949.72
Klacking	0.00	308,476.94	308,476.94	119,394.51
Logan	0.00	0.00	0.00	7,212.41
Mills	0.00	0.00	0.00	58,462.49
Ogemaw	0.00	0.00	0.00	557.00
Richland	0.00	0.00	0.00	13,261.56
Rose	0.00	227,016.31	227,016.31	104,834.38
West Branch	0.00	0.00	0.00	7,054.29
267. Totals	\$0.00	\$1,869,014.27	\$1,869,014.27	\$514,168.88

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

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

Year Ended - 2015

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

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Reconstruct Non Freeway

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
215302	200,893.68	07/28/2015	

Work Type: Drn Correct, Culv Repl

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
215390	92,239.14	08/05/2015	Asphalt
214493	29,381.95	06/01/2015	
214393	52,131.40	11/03/2014	Asphalt
214392	48,056.78	11/03/2014	Asphalt

Work Type: Bituminous Overlay (< 40mm)

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
215301	604,273.26	08/11/2015	Asphalt

Year Ended - 2015

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

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	Accts Receivable	47,084.15
071	Due From City & Village	624.17

Line: 18 Other (Identify)

Account	Description	Amount (\$)
226 013	DUE TO ROSE TWP	0.00
228 000	DUE TO STATE OF MI	36,313.53
230	Due to Other Gov Units	0.00

Line: 33 Infrastructure - A

Account	Description	Amount (\$)
156	Bridges-Concrete	2,361,648.66
159	Roads	21,695,533.83

Line: 33 Less Accumulated Depreciation - A

Account	Description	Amount (\$)
157	Bridge Deprec-Concrete	(960,429.31)
160	Road Deprec-Gravel	(12,296,159.32)

Line: 41 Vested Vacation and Sick Leave - B

Account	Description	Amount (\$)
343 100	Accrued Sick-Current	0.00
343 200	Accrued Sick-Long Term	232,210.51

Line: 43 Other - B

Account	Description	Amount (\$)
350	OPEB	534,617.98
351	Interest Exp on MERS	3,674,096.00

Line: 49 Specify - County

Account	Description	Amount (\$)
451	Trucking Permits	17,170.00
452	ROW Permits	2,555.00

Line: 55 FS-Other - County

Account	Description	Amount (\$)
521 003	Fed Homeland Security	0.00

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
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Year Ended - 2015

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

510 160	ARRA	0.00
523 000	Fish & Wildlife Grant	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
-	ARRA	0.00

Line: 63 OTH-Other - County

Account	Description	Amount (\$)
548	Special Winter Maintenance	275,466.82

Line: 75 CFL-Other - Local

Account	Description	Amount (\$)
583	Other Government	504,553.85

Line: 80 SC-Other - County

Account	Description	Amount (\$)
642 000	Sale of Materials	4,251.01

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
626	Charges for Services Rendered	(373.98)
648	Depletion & Restoration Costs	30,000.00
676 000	Reimbursements	0.00

Line: 109 Other - Local

Account	Description	Amount (\$)
-	Culvert	0.00

Line: 126 Other - County

Account	Description	Amount (\$)
505	Sundry A/Rec Charges	28,487.13

Line: 143 Other - Primary

Account	Description	Amount (\$)
-	Parts	0.00
510	Parts	247,353.47

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
.	Distributive	6,051.39

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
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Year Ended - 2015

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

514	DISTRIBUTIVE	6,103.37
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Line: 179 Less Applicable Payroll - Total Labor Charge

Account	Description	Amount (\$)
109	Inventory-Road	0.00
110	Inventory-Parts	0.00
505	Sundry Receivable	(4,500.82)
517	State Maintenance	(155,376.52)
518	Non Maintenance State	(80,922.10)
975	Capital Outlay	(734.64)
976	Road Equipment	(7,673.87)
979	Yard & Storage Equipment	0.00

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
720	Unemployment	0.00

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
720	Unemployment	0.00

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
734 000	Safety Supplies	751.29
768 000	Signs	0.00
810 000	Education	11,567.77
935 001	Salt Shed Repair	40.70
941 000	Equipment Rental	237.06

Line: 242 Expenditure10

Account	Description	Amount (\$)
2015	Non-Motorized	553,298.55

Line: 243 707 Other

Account	Description	Amount (\$)
866 000	Reimbursements	2,762.50
935 000	Salt/Sand Shed Repairs	75.97

Line: 243 728 Office Supplies - Shop

Account	Description	Amount (\$)
728 000	Office Supplies	0.00
730 000	Dues, Fees	267.47

Line: 243 731 Janitor Supplies - Shop

Account	Description	Amount (\$)
731 000	Janitor Supplies	1,514.11

Year Ended - 2015

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

937 002	Oil run	0.00
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Line: 243 736 Tire Shop Supplies

Account	Description	Amount (\$)
736 000	Tire repair	155.87
747 000	Tires & Tubes	2,436.05

Line: 243 737 Shop Supplies

Account	Description	Amount (\$)
737 000	Shop Supplies	28,739.78
768 000	Signs	0.00
789 000	Adopt a Road Program	0.00

Line: 243 850-859 Communications - Shop

Account	Description	Amount (\$)
851 000	Telephone	675.68
852 000	Radio Tower	1,363.30

Line: 243 878 Insurance - Fleet

Account	Description	Amount (\$)
878 000	Insurance Fleet	31,298.59
879 000	Insurance Contractor Eq	9,171.00

Line: 243 921-923 Utilities - Shop and Storage Buildings

Account	Description	Amount (\$)
921 000	Electricity	21,486.43
922 000	Heat	13,768.99

Line: 243 931 Buildings Repairs and Maintenance

Account	Description	Amount (\$)
931 000	Garage Repair	1,648.63
931 002	Waste Water	3,019.73
931 100	Front Garage Repair	5,387.00
937 000	Shop Building Repair	7,494.37
937 001	Shop Building Repair	8,650.15
938 000	Quanset Repair	696.65
939 000	Sign Shop Repair	933.25

Line: 243 932 Yard and Storage Repairs and Maintenance

Account	Description	Amount (\$)
931 003	Radio Tower Repair	0.00
932 000	Yard Repair	5,771.51

Line: 244 244 Other

Account	Description	Amount (\$)
890 001	Insurance Claims	0.00

Ogemaw

Year Ended - 2015

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

941 000	Equip Rental	200.35
960 000	County Drain Assessment	36.83