

Year Ended - 2014

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

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

1. Cash	<u>\$9,927,053.29</u>
2. Investments	<u>55,015,868.47</u>
3. Accounts Receivable :	
a. Michigan Transportation Fund	<u>6,748,831.27</u>
b. State Trunkline Maintenance	<u>1,942,441.30</u>
c. State Transportation Department - Other	<u>297,605.34</u>
d. Due on County Road Agreement	<u>578.75</u>
e. Due on Special Assessment	<u>0.00</u>
f. Sundry Accounts Receivable	<u>1,629,372.15</u>

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	<u>0.00</u>
5. Road Materials	<u>2,076,101.67</u>
6. Equipment Materials and Parts	<u>832,710.86</u>
7. Prepaid Insurance	<u>400,390.05</u>
8. Deferred Expense - Federal Aid	<u>0.00</u>

9. Other

174,213.44

10. TOTAL ASSETS\$79,045,166.59

Year Ended - 2014

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$6,780,516.41
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	395,249.16
14. Advances	6,168,150.38
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	402,721.78
18. Other	1,835,480.78

Fund Balances

19. Primary Road Fund	14,748,411.87
20. Local Road Fund	6,056,825.68
21. County Road Commission Fund	42,657,810.53
22. Total Fund Balances	63,463,048.08

23. TOTAL LIABILITIES AND FUND BALANCES**\$79,045,166.59**

Year Ended - 2014

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		<u>\$226,267,060.00</u>
25. Land Improvements	\$1,358,233.74	
25 a.Less: Accumulated Depreciation	<u>(1,196,400.05)</u>	<u>161,833.69</u>
26. Depletable Assets	<u>0.00</u>	
26 a.Less: Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>
27. Buildings	<u>28,611,566.76</u>	
27 a.Less: Accumulated Depreciation	<u>(9,118,292.35)</u>	<u>19,493,274.41</u>
28. Equipment - Road	<u>7,635,674.63</u>	
28 a.Less: Accumulated Depreciation	<u>(5,485,359.53)</u>	<u>2,150,315.10</u>
29. Equipment - Shop	<u>641,209.31</u>	
29 a.Less: Accumulated Depreciation	<u>(443,441.96)</u>	<u>197,767.35</u>
30. Equipment - Engineers	<u>169,604.38</u>	
30 a.Less: Accumulated Depreciation	<u>(66,155.54)</u>	<u>103,448.84</u>
31. Yard and Storage Equipment	<u>1,074,738.50</u>	
31 a.Less: Accumulated Depreciation	<u>(520,423.72)</u>	<u>554,314.78</u>
32. Office Equipment and Furniture	<u>3,439,049.88</u>	
32 a.Less: Accumulated Depreciation	<u>(3,005,971.17)</u>	<u>433,078.71</u>
33. Infrastructure	<u>1,145,704,030.00</u>	
33 a.Less: Accumulated Depreciation	<u>(609,418,131.00)</u>	<u>536,285,899.00</u>
34. Vehicles	<u>20,254,324.28</u>	
34 a.Less: Accumulated Depreciation	<u>(17,571,786.94)</u>	<u>2,682,537.34</u>
35. Construction Work in Progress		<u>0.00</u>
	36. Total Assets	<u>\$788,329,529.22</u>
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	<u>9,168,333.87</u>
	37 b.Local	<u>7,483,785.05</u>
	37 c.Co. Road Comm.	<u>235,391,511.30</u>
	37 d.Infrastructure	<u>536,285,899.00</u>
	38. Total Equities	<u>\$788,329,529.22</u>
<u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		<u>0.00</u>
40. Notes Payable (Act 143)		<u>1,311,510.47</u>
41. Vested Vacation and Sick Leave Payable		<u>0.00</u>
42. Installment/Lease Purchase Payable		<u>0.00</u>
43. Other		<u>0.00</u>
	44. Total Liabilities	<u>\$1,311,510.47</u>
<u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<u>\$0.00</u>

Year Ended - 2014

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
46. County Wide Millage	\$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	189,012.94	283,247.06	7,262.60	479,522.60
Federal Sources				
50. Surface Tran. Program (STP)	10,321,360.51	43.97	39.02	10,321,443.50
51. C Funds - Federal	2,152,902.29	0.00	0.00	2,152,902.29
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	20,388.59	2,374,611.36	0.00	2,394,999.95
54. High Priority	0.00	0.00	1,771.73	1,771.73
55. Other	2,674,565.23	1,519,898.04	2,379,680.15	6,574,143.42
56. Total Federal Sources	15,169,216.62	3,894,553.37	2,381,490.90	21,445,260.89
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	8,209.43	1,790.57		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	2,954,990.40	1,471,634.78		4,426,625.18
60. Allocation	28,446,407.15	6,204,466.17		34,650,873.32
61. Total MTF	31,409,606.98	7,677,891.52		39,087,498.50
Other				
62. Local Bridge	2,192.21	446,870.26		449,062.47
63. Other	2,214,949.65	1,212,416.31	0.00	3,427,365.96
64. Total Other	2,217,141.86	1,659,286.57	0.00	3,876,428.43
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)	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	146,536.76	0.00		146,536.76
71. Total EDF	146,536.76	0.00		146,536.76
72. Total State Sources	\$33,773,285.60	\$9,337,178.09	\$0.00	\$43,110,463.69

Year Ended - 2014

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$377,144.50	\$37,997.55	\$35.58	\$415,177.63
74. Township Contr.	1,497,544.29	2,064,230.33	147,008.52	3,708,783.14
75. Other	22,079.97	70,296.82	(554.06)	91,822.73
76. Total Contributions	1,896,768.76	2,172,524.70	146,490.04	4,215,783.50
Charges for Service				
77. Trunkline Maintenance	0.00		9,825,149.85	9,825,149.85
78. Trunkline Non-maintenance	0.00		365,081.73	365,081.73
79. Salvage Sales	0.00	0.00	30,967.54	30,967.54
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	10,221,199.12	10,221,199.12
Interest and Rents				
82. Interest Earned	31,331.70	14,014.49	93,169.72	138,515.91
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	31,331.70	14,014.49	93,169.72	138,515.91
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.	64,554.22	51,656.43	74,917.91	191,128.56
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	266,629.77	174,975.81	2,560,799.12	3,002,404.70
91. Total Other	331,183.99	226,632.24	2,635,717.03	3,193,533.26
Other Financing Sources				
92. County Appropriation	3,188.51	0.00	9,203.26	12,391.77
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	3,188.51	0.00	9,203.26	12,391.77
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$51,393,988.12	\$15,928,149.95	\$15,494,532.67	\$82,816,670.74

Year Ended - 2014

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

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$4,637,255.67	\$0.00		\$4,637,255.67
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.	4,637,255.67	0.00		4,637,255.67
Preservation - Structural Improvements				
104. Roads	20,430,493.77	7,410,801.36		27,841,295.13
105. Structures	1,065,022.00	3,849,013.78		4,914,035.78
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	13,742.68	54,590.74		68,333.42
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	21,509,258.45	11,314,405.88		32,823,664.33
Maintenance				
111. Roads	4,805,128.56	5,335,085.03		10,140,213.59
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	4,088,020.56	2,346,120.83		6,434,141.39
115. Traffic Control	5,030,141.23	599,019.94		5,629,161.17
116. Total Maintenance	13,923,290.35	8,280,225.80		22,203,516.15
117. Total Construction, Preservation And Maintenance.	40,069,804.47	19,594,631.68		59,664,436.15
Other				
118. Trunkline Maintenance	0.00		7,681,672.32	7,681,672.32
119. Trunkline Non-maintenance	0.00		353,926.28	353,926.28
120. Administrative Expense	273,165.50	133,581.32		406,746.82
121. Equipment - Net	101,939.53	90,048.89	83,896.65	275,885.07
122. Capital Outlay - Net	759,689.64	755,168.92	283,877.67	1,798,736.23
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	15,278.20	0.00	0.00	15,278.20
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	2,067,716.60	1,360,619.59	2,864,712.27	6,293,048.46
127. Total Other	3,217,789.47	2,339,418.72	11,268,085.19	16,825,293.38
128. Total Expenditures	\$43,287,593.94	\$21,934,050.40	\$11,268,085.19	\$76,489,729.53

Year Ended - 2014

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

STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	\$51,393,988.12	\$15,928,149.95	\$15,494,532.67	\$82,816,670.74
130. Total Expenditures	43,287,593.94	21,934,050.40	11,268,085.19	76,489,729.53
131. Excess of Revenues Over (Under) Expenditures	8,106,394.18	(6,005,900.45)	4,226,447.48	6,326,941.21
132. Optional Transfers				
132 a. Primary to Local (50%)	(6,281,921.40)	6,281,921.40		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	(6,281,921.40)	6,281,921.40		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,824,472.78	276,020.95	4,226,447.48	6,326,941.21
136. Beginning Fund	12,923,939.09	5,780,804.73	38,431,363.05	57,136,106.87
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	12,923,939.09	5,780,804.73	38,431,363.05	57,136,106.87
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$14,748,411.87	\$6,056,825.68	\$42,657,810.53	\$63,463,048.08

Year Ended - 2014

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,491,381.00	
142. Depreciation	<u>2,046,122.00</u>	
143. Other	<u>1,193,596.30</u>	
144. Total Direct		<u>4,731,099.30</u>

145. Indirect Equipment Expense		<u>1,925,594.32</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>1,295,108.86</u>	
148. Total Operating		<u>\$1,295,108.86</u>

149. TOTAL EQUIPMENT EXPENSE \$7,951,802.48

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	24,798.05	0.00		24,798.05
151. Preservation - Structural Improvement	123,306.09	128,095.78		251,401.87
152. Maintenance	2,688,230.45	2,377,242.25		5,065,472.70
153. Inventory Operations	0.00	0.00	338,859.47	338,859.47
154. MDOT	0.00		1,684,996.66	1,684,996.66
155. Other Reimbursable Charges	0.00	0.00	207,820.40	207,820.40
156. All Other Charges	(83.11)	81.41	102,569.96	102,568.26
157. Total Equipment Rental Credits	<u>2,836,251.48</u>	<u>2,505,419.44</u>	<u>2,334,246.49</u>	<u>7,675,917.41</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>275,885.07</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>2,836,251.48</u>	<u>2,505,419.44</u>	<u>2,334,246.49</u>	<u>7,675,917.41</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	36.95 %	32.64 %	30.41 %	100.00 %
161. Prorated Total Equipment Expense	<u>2,938,191.01</u>	<u>2,595,468.33</u>	<u>2,418,143.14</u>	<u>7,951,802.48</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>101,939.53</u>	<u>90,048.89</u>	<u>83,896.65</u>	<u>275,885.07</u>

Year Ended - 2014

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

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$172,385.46	\$218,447.49
164. Primary Preservation - Struct Imp.	830,180.55	1,052,008.94
165. Primary Maintenance	1,993,268.89	2,525,880.16
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	365,216.36	462,804.02
168. Local Maintenance	1,393,503.23	1,765,854.36
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	657,806.22	833,574.78
171. Equipment Expense - Indirect	217,472.43	275,582.16
172. Equipment Expense - Operating	0.00	0.00
173. Administration	721,224.33	913,939.09
174. State Trunkline Maintenance	1,200,422.65	
175. Sundry Account Rec.	555,074.68	
176. Capital Outlay	2,385.98	0.00
177. Other	5,084,638.05	3,955,001.27
178. Total Payroll	\$13,193,578.83	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$13,193,578.83	Total Distributive \$12,003,092.27

	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	\$1,843,556.78	\$41,535.31	\$4,104,699.47	\$8,797,659.25	\$68,089.98	\$42,155.72	14,897,696.51
182. Less: Benefits Recovered	(343,930.73)	(7,748.65)	(765,765.44)	(1,641,275.50)	(12,702.73)	(7,864.55)	(2,779,287.60)
183. Less: Refunds	(1,147.26)	(9,790.76)	0.00	(104,378.61)	0.00	0.00	(115,316.63)
184. Benefits to be Distributed	1,498,478.79	23,995.90	3,338,934.03	7,052,005.14	55,387.25	34,291.17	12,003,092.28
185. Applicable Labor Cost	9,474,474.99	9,474,474.99	9,474,474.99	9,474,474.99	9,474,474.99	9,474,474.99	
186. Factor	0.158160	0.002533	0.352414	0.744316	0.005846	0.003619	1.266888

Year Ended - 2014

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

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$4,637,255.67	\$464,177.36
188. Primary Preservation - Struct Imp.	21,509,258.45	2,087,343.58
189. Primary Maintenance	13,923,290.35	1,317,092.03
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	11,314,405.88	1,082,380.96
192. Local Maintenance	8,280,225.80	787,480.06
193. Other	2,749,668.62	260,174.14
194. TOTAL	\$62,414,104.77	\$5,998,648.13

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	35,339.36	(90,463.11)	0.00	0.00	6,053,771.88	\$5,998,648.13
196. Applicable Operation Cost	62,414,104.77	62,414,104.77	62,414,104.77	62,414,104.77	62,414,104.77	
197. Factor	0.000566	(0.001449)	0.000000	0.000000	0.096994	\$0.096111

Year Ended - 2014

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

ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>
198. Constr/Cap. Imp.	<u>\$1,432,067.91</u>	<u>\$0.00</u>	<u>\$3,205,187.76</u>	<u>\$0.00</u>	<u>\$4,637,255.67</u>	<u>\$0.00</u>
199. Preser - Struct. Imp.	<u>4,152,429.70</u>	<u>3,258,950.75</u>	<u>17,343,086.07</u>	<u>8,000,864.39</u>	<u>21,495,515.77</u>	<u>11,259,815.14</u>
200. Special Assessment	<u>1,312.68</u>	<u>5,214.43</u>	<u>12,430.00</u>	<u>49,376.31</u>	<u>13,742.68</u>	<u>54,590.74</u>
201. Maintenance	<u>11,214,350.97</u>	<u>7,578,623.71</u>	<u>2,708,939.38</u>	<u>701,602.09</u>	<u>13,923,290.35</u>	<u>8,280,225.80</u>
202. Total	<u>\$16,800,161.26</u>	<u>\$10,842,788.89</u>	<u>\$23,269,643.21</u>	<u>\$8,751,842.79</u>	<u>\$40,069,804.47</u>	<u>\$19,594,631.68</u>

Year Ended - 2014

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

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	<u>\$1,132,607.56</u>	<u>\$67,815.09</u>
204. Fringe Benefits	<u>1,792,307.18</u>	<u>107,105.48</u>
205. Equipment Rental	<u>1,610,240.24</u>	<u>74,756.42</u>
206. Materials	<u>1,607,035.97</u>	<u>37,734.38</u>
207. Handling Charges	<u>0.00</u>	<u>0.00</u>
208. Overhead	<u>2,648,757.37</u>	<u>66,514.91</u>
209. Other	<u>0.00</u>	<u>0.00</u>
210. Total Charges for Current Yea	<u>\$8,790,948.32</u>	<u>\$353,926.28</u>
211. Beginning Balance	<u>842,302.49</u>	<u>15,101.12</u>
212. Sub-Total	<u>9,633,250.81</u>	<u>369,027.40</u>
213. Less Credits	<u>(7,690,809.51)</u>	<u>(71,422.06)</u>
214. Ending Balance	<u>\$1,942,441.30</u>	<u>\$297,605.34</u>

Year Ended - 2014

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	<u>2,753,945.69</u>
217. Equipment Road (976, 981)	<u>1,684,544.26</u>
218. Equipment Shop (977)	<u>32,400.00</u>
219. Equipment Engineers (978)	<u>67,912.00</u>
220. Yard and Storage Equipment (979)	<u>37,979.00</u>
221. Equipment Office (980)	<u>216,133.78</u>
222. Depletable Assets (987)	<u>0.00</u>
223. Total Capital Outlay:	<u>\$4,792,914.73</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	<u>1,770,981.99</u>	<u>1,564,407.37</u>	<u>1,457,525.37</u>	<u>4,792,914.73</u>
225. Less: Equipment Retirements 689	<u>(9,981.21)</u>	<u>(7,986.99)</u>	<u>(11,583.62)</u>	<u>(29,551.82)</u>
226. Sub-total	<u>1,761,000.78</u>	<u>1,556,420.38</u>	<u>1,445,941.75</u>	<u>4,763,362.91</u>
227. Less: Depreciation and Depletion 968	<u>(1,001,311.14)</u>	<u>(801,251.46)</u>	<u>(1,162,064.08)</u>	<u>(2,964,626.68)</u>
228. Net Capital Outlay Expenditure	<u>\$759,689.64</u>	<u>\$755,168.92</u>	<u>\$283,877.67</u>	<u>\$1,798,736.23</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)	<u>8,408,644.25</u>	<u>6,728,616.12</u>	<u>9,758,588.36</u>	<u>24,895,848.73</u>
230. Percentage of Total	<u>33.78 %</u>	<u>27.03 %</u>	<u>39.20 %</u>	<u>100.00 %</u>
231. Gain or (loss) on disposal of assets 693	<u>64,554.22</u>	<u>51,656.43</u>	<u>74,917.91</u>	<u>191,128.56</u>

Year Ended - 2014

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

MAINTENANCE EXPENDITURES - 90% OF MTF RETURNS

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

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$39,087,498.50</u>
DEDUCTIONS			
233. Administrative Expense (from Page 5 Expenditures)			<u>406,746.82</u>
234. Total Capital Outlay (from Capital Outlay)			<u>4,792,914.73</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 5 Expenditures)			<u>15,278.20</u>
236 a. Total Deductions			<u>5,214,939.75</u>
236 b. Adjusted MTF Returns			<u>33,872,558.75</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$21,509,258.45</u>	<u>\$11,314,405.88</u>	<u>32,823,664.33</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>13,923,290.35</u>	<u>8,280,225.80</u>	<u>22,203,516.15</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(12,504,797.40)</u>	<u>(1,361,772.76)</u>	<u>(13,866,570.16)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>22,927,751.40</u>	<u>18,232,858.92</u>	<u>41,160,610.32</u>
241. 90% of Adjusted MTF Returns			<u>30,485,302.88</u>

Year Ended - 2014

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

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

Fiscal Year	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Expenditures (\$)	<u>73,498.92</u>	<u>289,289.92</u>	<u>4,792,283.38</u>	<u>1,309,322.99</u>	<u>2,061,970.27</u>
Fiscal Year	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Expenditures (\$)	<u>775,461.81</u>	<u>3,027,530.94</u>	<u>2,787,434.26</u>	<u>927,077.53</u>	<u>367,364.91</u>
242. TOTAL					<u>\$16,411,234.93</u>

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

$$\underline{9,087,498.50} \times .10 = \underline{3,908,749.85}$$

Year Ended - 2014

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

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$217,472.43
712-724	Fringe Benefits - Shop Employees	275,582.16
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	8,615.88
736	Tire Shop Supplies	0.00
737	Shop Supplies	99,047.43
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	6,610.64
807	Data Processing - Shop	3,408.00
810	Education Expense - Shop	309.43
850-859	Communications - Shop	30,933.02
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	6,156.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	313,855.19
883	Insurance - Underground Tank	12,376.70
921-923	Utilities - Shop and Storage Buildings	294,564.19
931	Buildings Repairs and Maintenance	94,631.86
932	Yard and Storage Repairs and Maintenance	7,966.35
933	Shop Equipment Repairs and Maintenance	41,517.45
934	Office Equipment Repairs and Maintenance	2,056.27
941	Equipment Rental - Shop Pickup/Wrecker	8,175.18
944-947	Underground Storage Tank Expense	1,016.95
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	343,388.46
968	Depreciation - Storage Building	36,435.14
968	Depreciation - Shop Equipment	32,938.84
968	Depreciation - Stockroom Expense	18,839.52
707	Other:	69,697.23
	243. TOTAL	\$1,925,594.32

Year Ended - 2014

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

ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION

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

Account Number	Account Name	Amount Recorded
703-708	Salaries and Wages	\$721,224.33
709-714	Administrative Leave	0.00
724	Fringe Benefits	913,939.09
727	Postage	6,001.74
728	Office Supplies	12,534.35
730	Dues and Subscriptions	25,304.03
801	Contractual Services	18,960.00
803	Legal Services	18,851.90
804	Auditing and Accounting Services	21,500.00
807	Data Processing	183,089.21
810	Education	0.00
850-853	Communications	53,131.78
861	Travel and Mileage	1,516.69
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	0.00
875	Insurance - Building and Contents	5,128.99
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	2,984.10
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	12,533.97
882	Insurance - General Liability	0.00
920-923	Utilities	113,224.95
931	Building Repair/Maintenance	55,647.26
934	Office Equipment Repair/Maintenance	3,197.21
942	Building Rental	0.00
955-956	Miscellaneous	684.51
966-967	Overhead	0.00
968	Depreciation - Buildings	126,824.60
968	Depreciation - Engineering Equipment	442.27
968	Depreciation - Office Equipment and Furniture	180,227.99
	Other:	5,420.99
	244. TOTAL	\$2,482,369.96

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	(61,908.09)
629	Overhead - State Trunkline Maintenance	(2,012,722.05)
691	Purchase Discounts	0.00
	Other:	(993.00)
	Total Credits to Administrative Expense	\$(2,075,623.14)
	245. Net Administrative Expense	\$406,746.82

Year Ended - 2014

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

Forest Road Report

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

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
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246. Total

Year Ended - 2014

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

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

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
247. New Construction, New Location	0.00 mi.	\$0.00	0.00 mi.	\$0.00
248. Widening	0.70 mi.	4,637,255.67	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		\$4,637,255.67		\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.00 mi.	\$5,312,914.58	0.10 mi.	\$365,390.27
252. Resurfacing	12.80 mi.	9,256,417.51	3.30 mi.	3,270,630.19
253. Gravel Surfacing	0.00 mi.	0.00	18.00 mi.	1,546,295.22
254. Paving Gravel Roads	1.00 mi.	1,689,840.30	2.50 mi.	2,100,679.97
SAFETY PROJECTS				
255. Intersection Improvements	4.00 ea.	4,168,646.07	0.00 ea.	14,326.22
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	0.00	0.00 ea.	113,479.49
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	2.00 ea.	16,417.99	1.00 ea.	54,590.74
260. Subtotals		20,444,236.45		7,465,392.10
BRIDGES				
261. Replacement	1.00 ea.	233,856.12	4.00 ea.	3,841,285.59
262. Recondition or Repair	1.00 ea.	831,165.88	0.00 ea.	7,728.19
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		1,065,022.00		3,849,013.78
265. TOTAL PRESERVATION - STRUCT IMP		\$21,509,258.45		\$11,314,405.88

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

Year Ended - 2014

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

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Armada	48.36	3.64	82,936.36	28.19	2.48	62,418.53	5,379	61,535.76
Bruce	60.29	35.28	146,680.85	22.42	13.82	149,731.18	8,700	99,528.00
Chesterfield	130.26	130.26	392,994.40	22.09	22.09	219,110.71	43,381	496,278.64
Clinton	217.53	217.53	656,288.01	56.22	56.22	557,646.19	96,796	1,107,346.24
Harrison	68.00	68.00	205,156.00	21.90	21.90	217,226.10	24,587	281,275.28
Lenox	55.56	14.03	109,150.28	19.03	8.61	100,730.41	10,470	119,776.80
Macomb	250.71	250.71	756,392.09	30.27	30.27	300,248.13	79,580	910,395.20
Ray	49.94	9.98	94,405.30	24.85	9.55	117,232.75	3,739	42,774.16
Richmond	66.44	9.12	119,742.92	19.03	3.57	58,152.49	3,665	41,927.60
Shelby	230.37	230.37	695,026.28	45.66	45.66	452,901.54	73,804	844,317.76
Washington	100.15	100.15	302,152.55	33.70	33.70	334,270.31	25,139	287,590.16
266. Totals	1,277.61	1,069.07	\$3,560,925.04	323.36	247.87	\$2,569,668.34	375,240	\$4,292,745.60

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

Year Ended - 2014

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

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Armada	0.00	2,041,765.87	2,041,765.87	19,560.00
Bruce	0.00	666,605.00	666,605.00	56,226.94
Chesterfield	25,912.46	1,225,028.83	1,250,941.29	0.00
Clinton	17,265.82	2,076,631.81	2,093,897.63	2,583.24
Harrison	0.00	945,317.40	945,317.40	33,902.22
Lenox	0.00	1,308,653.27	1,308,653.27	39,528.00
Macomb	1,107,433.06	4,724,942.95	5,832,376.01	1,858,586.03
Ray	0.00	1,131,770.64	1,131,770.64	56,519.86
Richmond	0.00	1,581,315.82	1,581,315.82	18,720.00
Shelby	2,800,483.69	6,496,567.33	9,297,051.02	1,305,409.50
Washington	686,160.65	2,772,168.09	3,458,328.74	317,747.35
267. Totals	\$4,637,255.68	\$24,970,767.01	\$29,608,022.69	\$3,708,783.14

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

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

Year Ended - 2014

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

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type:

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