

2012
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS

Ogemaw 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

11/21/2012

Date

Year Ended - 2012

Start: 10/01/2011 End: 09/30/2012

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

1. Cash	\$395,699.83
2. Investments	673,224.73
3. Accounts Receivable	
a. Michigan Transportation Fund	504,229.69
b. State Trunkline Maintenance	32,374.56
c. State Transportation Department - Other	18,239.59
d. Due on County Road Agreement	188,676.00
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	18,025.39

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	222,787.96
6. Equipment Materials and Parts	259,089.57
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00

9. Other

0.00

10. TOTAL ASSETS**\$2,312,347.32**

Year Ended - 2012

Start: 10/01/2011 End: 09/30/2012

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$23,519.76
12. Notes Payable (Short Term	0.00
13. Accrued Liability	24,228.48
14. Advances	85,969.99
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	16,358.87
17. Deferred Revenue	0.00
18. Other	20,199.91

Fund Balances

19. Primary Road Fund	182,538.89
20. Local Road Fund	142,423.26
21. County Road Commission Fund	1,817,108.16
22. Total Fund Balances	2,142,070.31

23. TOTAL LIABILITIES AND FUND BALANCES**\$2,312,347.32**

Year Ended - 2012

Start: 10/01/2011 End: 09/30/2012

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$140,493.00	
25. Land Improvements	\$19,228,011.59		
25 a.Less: Accumulated Depreciation	0.00	19,228,011.59	
26. Depletable Assets	0.00		
26 a.Less: Accumulated Depreciation	0.00	0.00	
27. Buildings	1,432,326.00		
27 a.Less: Accumulated Depreciation	(704,557.39)	727,768.61	
28. Equipment - Road	5,516,887.88		
28 a.Less: Accumulated Depreciation	(4,876,346.20)	640,541.68	
29. Equipment - Shop	166,756.16		
29 a.Less: Accumulated Depreciation	(135,592.69)	31,163.47	
30. Equipment - Engineers	3,250.76		
30 a.Less: Accumulated Depreciation	(3,250.76)	0.00	
31. Yard and Storage Equipment	274,432.55		
31 a.Less: Accumulated Depreciation	(245,551.80)	28,880.75	
32. Office Equipment and Furniture	176,503.22		
32 a.Less: Accumulated Depreciation	(166,169.62)	10,333.60	
33. Infrastructure	24,969,974.06		
33 a.Less: Accumulated Depreciation	(13,274,556.30)	11,695,417.76	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		\$32,502,610.46
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	1,579,181.11	
	37 d.Infrastructure	32,502,610.46	
	38. Total Equities		\$34,081,791.57
<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		221,984.86	
42. Installment/Lease Purchase Payable		0.00	
43. Other		358,396.43	
	44. Total Liabilities		\$580,381.29
<u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			\$111,077.03

Year Ended - 2012

Start: 10/01/2011 End: 09/30/2012

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	0.00	0.00	21,695.00	21,695.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	232,349.06	0.00	0.00	232,349.06
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	62,433.18	0.00	0.00	62,433.18
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	3,041.85	0.00	3,041.85
56. Total Federal Sources	294,782.24	3,041.85	0.00	297,824.09
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	6,144.89	3,855.11		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	0.00	0.00		0.00
60. Allocation	1,765,573.85	1,107,665.08		2,873,238.93
61. Total MTF	1,771,718.74	1,111,520.19		2,883,238.93
<u>Other</u>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	0.00	0.00	0.00	0.00
<u>Economic Development Fund</u>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	62,433.19	0.00		62,433.19
68. Forest Road (E)	36,044.00	63,956.00		100,000.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	98,477.19	63,956.00		162,433.19
72. Total State Sources	\$1,870,195.93	\$1,175,476.19	\$0.00	\$3,045,672.12

Year Ended - 2012

Start: 10/01/2011 End: 09/30/2012

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	\$0.00	\$0.00	\$0.00
74. Township Contr.	8,683.12	577,049.56	0.00	585,732.68
75. Other	0.00	1,494.33	0.00	1,494.33
76. Total Contributions	8,683.12	578,543.89	0.00	587,227.01
Charges for Service				
77. Trunkline Maintenance	0.00		504,000.12	504,000.12
78. Trunkline Non-maintenance	0.00		39,890.77	39,890.77
79. Salvage Sales	0.00	0.00	11,119.40	11,119.40
80. Other	0.00	0.00	5,238.79	5,238.79
81. Total Charges	0.00	0.00	560,249.08	560,249.08
Interest and Rents				
82. Interest Earned	266.75	1,057.08	2,471.97	3,795.80
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	266.75	1,057.08	2,471.97	3,795.80
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	1,045.23	1,045.23
88. Gain (Loss) Equip. Disp.	0.00	0.00	4,307.50	4,307.50
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	2,487.55	2,487.55
91. Total Other	0.00	0.00	7,840.28	7,840.28
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	\$2,173,928.04	\$1,758,119.01	\$592,256.33	\$4,524,303.38

Year Ended - 2012

Start: 10/01/2011 End: 09/30/2012

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	537,631.71	853,034.26		1,390,665.97
105. Structures	0.00	0.00		0.00
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.	537,631.71	853,034.26		1,390,665.97
Maintenance				
111. Roads	584,698.75	1,357,802.49		1,942,501.24
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	294,780.28	290,519.52		585,299.80
115. Traffic Control	56,547.88	29,578.70		86,126.58
116. Total Maintenance	936,026.91	1,677,900.71		2,613,927.62
117. Total Construction, Preservation And Maintenance.	1,473,658.62	2,530,934.97		4,004,593.59
Other				
118. Trunkline Maintenance	0.00		511,945.12	511,945.12
119. Trunkline Non-maintenance	0.00		39,914.68	39,914.68
120. Administrative Expense	114,459.45	196,578.38		311,037.83
121. Equipment - Net	47,963.28	110,442.07	27,540.74	185,946.09
122. Capital Outlay - Net	0.00	0.00	(194,127.90)	(194,127.90)
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	8,714.71	8,714.71
127. Total Other	162,422.73	307,020.45	393,987.35	863,430.53
128. Total Expenditures	\$1,636,081.35	\$2,837,955.42	\$393,987.35	\$4,868,024.12

Year Ended - 2012

Start: 10/01/2011 End: 09/30/2012

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	\$2,173,928.04	\$1,758,119.01	\$592,256.33	\$4,524,303.38
130. Total Expenditures	1,636,081.35	2,837,955.42	393,987.35	4,868,024.12
131. Excess of Revenues Over (Under) Expenditures	537,846.69	(1,079,836.41)	198,268.98	(343,720.74)
132. Optional Transfers				
132 a. Primary to Local (50%)	(530,000.00)	530,000.00		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	(530,000.00)	530,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	7,846.69	(549,836.41)	198,268.98	(343,720.74)
136. Beginning Fund	174,692.20	692,259.67	1,618,839.18	2,485,791.05
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	174,692.20	692,259.67	1,618,839.18	2,485,791.05
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$182,538.89	\$142,423.26	\$1,817,108.16	\$2,142,070.31

Year Ended - 2012

Start: 10/01/2011 End: 09/30/2012

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$269,817.10	
142. Depreciation	<u>311,030.02</u>	
143. Other	<u>243,266.45</u>	
144. Total Direct		<u>824,113.57</u>

145. Indirect Equipment Expense		<u>328,759.10</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>362,892.24</u>	
148. Total Operating		<u>\$362,892.24</u>

149. TOTAL EQUIPMENT EXPENSE \$1,515,764.91**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>13,245.41</u>	<u>176,990.58</u>		<u>190,235.99</u>
152. Maintenance	<u>329,770.50</u>	<u>612,850.96</u>		<u>942,621.46</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	5,428.09	<u>5,428.09</u>
154. MDOT	<u>0.00</u>		<u>173,171.09</u>	<u>173,171.09</u>
155. Other Reimbursable Charges	<u>0.00</u>	<u>0.00</u>	<u>18,362.19</u>	<u>18,362.19</u>
156. All Other Charges	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
157. Total Equipment Rental Credits	<u>343,015.91</u>	<u>789,841.54</u>	<u>196,961.37</u>	<u>1,329,818.82</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>185,946.09</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$343,015.91</u>	<u>\$789,841.54</u>	<u>\$196,961.37</u>	<u>\$1,329,818.82</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	25.79 %	59.39 %	14.81 %	100.00 %
161. Prorated Total Equipment Expense	<u>390,979.19</u>	<u>900,283.61</u>	<u>224,502.11</u>	<u>1,515,764.91</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>47,963.28</u>	<u>110,442.07</u>	<u>27,540.74</u>	<u>185,946.09</u>

Year Ended - 2012

Start: 10/01/2011 End: 09/30/2012

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct Imp.	18,018.12	17,435.99
165. Primary Maintenance	150,141.85	145,291.04
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	85,330.26	82,573.40
168. Local Maintenance	259,988.32	251,588.58
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	137,123.74	132,693.52
171. Equipment Expense - Indirect	60,396.58	58,445.28
172. Equipment Expense - Operating	0.00	0.00
173. Administration	143,951.99	139,301.17
174. State Trunkline Maintenance	147,806.27	
175. Sundry Account Rec.	635.88	
176. Capital Outlay	14,533.91	0.00
177. Other	3,948.35	3,820.78
178. Total Payroll	\$1,021,875.27	
179. Less Applicable Payroll	(162,976.06)	
180. Total Applicable Labor Cost	\$858,899.21	Total Distributive \$831,149.76

	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	\$190,078.59	\$34,634.00	\$394,230.91	\$362,187.24	\$3,894.56	\$1,020.39	\$986,045.69
182. Less: Benefits Recovered	(27,294.95)	(4,973.38)	(56,610.87)	(52,009.45)	(559.25)	(146.53)	(141,594.43)
183. Less: Refunds	(25.00)	(13,213.00)	0.00	(63.50)	0.00	0.00	(13,301.50)
184. Benefits to be Distributed	162,758.64	16,447.62	337,620.04	310,114.29	3,335.31	873.86	831,149.76
185. Applicable Labor Cost	858,899.21	858,899.21	858,899.21	858,899.21	858,899.21	858,899.21	
186. Factor	0.189497	0.019150	0.393085	0.361060	0.003883	0.001017	0.967692

Year Ended - 2012

Start: 10/01/2011 End: 09/30/2012

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.	523,962.96	13,668.75
189. Primary Maintenance	912,230.26	23,796.65
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	831,347.72	21,686.54
192. Local Maintenance	1,635,243.78	42,656.93
193. Other	0.00	0.00
194. TOTAL	\$3,902,784.72	\$101,808.87

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	101.76	47,117.07	45,831.99	0.00	8,758.05	\$101,808.87
196. Applicable Operation Cost	3,902,784.72	3,902,784.72	3,902,784.72	3,902,784.72	3,902,784.72	
197. Factor	0.000026	0.012073	0.011743	0.000000	0.002244	\$0.026086

Year Ended - 2012

Start: 10/01/2011 End: 09/30/2012

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.	50,563.52	461,501.36	487,068.19	391,532.90	537,631.71	853,034.26
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	749,049.25	1,395,506.95	186,977.66	282,393.76	936,026.91	1,677,900.71
202. Total	<u>\$799,612.77</u>	<u>\$1,857,008.31</u>	<u>\$674,045.85</u>	<u>\$673,926.66</u>	<u>\$1,473,658.62</u>	<u>\$2,530,934.97</u>

Year Ended - 2012

Start: 10/01/2011 End: 09/30/2012

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$142,108.80	\$5,697.47
204. Fringe Benefits	123,465.07	4,949.95
205. Equipment Rental	159,784.15	13,386.94
206. Materials	37,664.10	12,753.28
207. Handling Charges	0.00	0.00
208. Overhead	48,923.00	3,127.04
209. Other	0.00	0.00
210. Total Charges for Current Yea	\$511,945.12	\$39,914.68
211. Beginning Balance	21,950.94	337.78
212. Sub-Total	533,896.06	40,252.46
213. Less Credits	(501,521.50)	(22,012.87)
214. Ending Balance	\$32,374.56	\$18,239.59

Year Ended - 2012

Start: 10/01/2011 End: 09/30/2012

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	15,496.00
217. Equipment Road (976, 981)	159,928.37
218. Equipment Shop (977)	3,733.31
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	4,054.20
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$183,211.88</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	183,211.88	183,211.88
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	183,211.88	183,211.88
227. Less: Depreciation and Depletion 968	0.00	0.00	(377,339.78)	(377,339.78)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(194,127.90)</u>	<u>\$(194,127.90)</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	1,773,387.01	1,773,387.01
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	4,307.50	4,307.50

Year Ended - 2012

Start: 10/01/2011 End: 09/30/2012

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			<u>\$2,883,238.93</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 5 Expenditures)			<u>311,037.83</u>
234. Total Capital Outlay (from Capital Outlay)			<u>183,211.88</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 5 Expenditures)			<u>0.00</u>
236 a. Total Deductions			<u>494,249.71</u>
236 b. Adjusted MTF Returns			<u>2,388,989.22</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$537,631.71</u>	<u>\$853,034.26</u>	<u>1,390,665.97</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>936,026.91</u>	<u>1,677,900.71</u>	<u>2,613,927.62</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(360,257.29)</u>	<u>0.00</u>	<u>(360,257.29)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>1,113,401.33</u>	<u>2,530,934.97</u>	<u>3,644,336.30</u>
241. 90% of Adjusted MTF Returns			<u>2,150,090.30</u>

Year Ended - 2012

Start: 10/01/2011 End: 09/30/2012

**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>537,770.99</u>	<u>840,095.08</u>	<u>485,621.90</u>	<u>697,641.37</u>	<u>281,353.57</u>
Fiscal Year	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Expenditures (\$)	<u>160,337.58</u>	<u>132,275.21</u>	<u>262,138.65</u>	<u>353,151.68</u>	<u>357,900.72</u>
242. TOTAL					<u>\$4,108,286.75</u>

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

$$\underline{2,883,238.93} \times .10 = \underline{288,323.89}$$

Year Ended - 2012

Start: 10/01/2011 End: 09/30/2012

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$38,108.08
712-724	Fringe Benefits - Shop Employees	36,876.87
721	Drug Testing	2,148.74
728	Office Supplies - Shop	753.49
731	Janitor Supplies - Shop	1,180.87
733	Welding Supplies	2,712.37
734	Safety Supplies - Shop	3,122.19
736	Tire Shop Supplies	5,411.12
737	Shop Supplies	22,949.07
791	Equipment Material/Parts Inventory Adjustment	718.07
801	Contractual Services - Shop	2,944.00
805	Health Services	236.07
806	Laundry Services	5,763.21
807	Data Processing - Shop	0.00
810	Education Expense - Shop	3,657.86
850-859	Communications - Shop	1,281.44
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	790.25
875	Insurance - Shop Buildings	8,855.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	44,496.11
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	27,337.95
931	Buildings Repairs and Maintenance	22,126.75
932	Yard and Storage Repairs and Maintenance	13,887.43
933	Shop Equipment Repairs and Maintenance	18,745.59
934	Office Equipment Repairs and Maintenance	250.18
941	Equipment Rental - Shop Pickup/Wrecker	9,978.26
944-947	Underground Storage Tank Expense	1,466.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	41,547.75
968	Depreciation - Storage Building	2,840.26
968	Depreciation - Shop Equipment	7,007.50
968	Depreciation - Stockroom Expense	0.00
707	Other:	1,566.62
	243. TOTAL	\$328,759.10

Year Ended - 2012

Start: 10/01/2011 End: 09/30/2012

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	\$143,297.93
709-714	Administrative Leave	0.00
724	Fringe Benefits	139,263.87
727	Postage	1,566.55
728	Office Supplies	3,386.33
730	Dues and Subscriptions	6,205.97
801	Contractual Services	7,704.64
803	Legal Services	6,319.18
804	Auditing and Accounting Services	8,065.00
807	Data Processing	10,427.89
810	Education	0.00
850-853	Communications	2,404.17
861	Travel and Mileage	4,206.74
862	Freight	57.27
873	Public Relations	0.00
874	Advertising	1,264.28
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	355.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	10,242.32
882	Insurance - General Liability	0.00
920-923	Utilities	3,309.98
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	835.52
942	Building Rental	0.00
955-956	Miscellaneous	811.79
966-967	Overhead	0.00
968	Depreciation - Buildings	5,063.08
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	9,851.17
	Other:	633.93
	244. TOTAL	\$365,272.61
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(435.89)
629	Overhead - State Trunkline Maintenance	(52,048.18)
691	Purchase Discounts	(1,750.71)
	Other:	0.00
	Total Credits to Administrative Expense	\$(54,234.78)
	245. Net Administrative Expense	\$311,037.83

Year Ended - 2012

Start: 10/01/2011 End: 09/30/2012

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>
Sage Lake Road	Fairview Rd East 1 mile	36,044.00	Reconstruction
Wiltse Road	1.5 mi N of Sage Lake N 1 mi	63,956.00	Reconstruction
	246. Total	<u>\$100,000.00</u>	

Year Ended - 2012

Start: 10/01/2011 End: 09/30/2012

**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.	0.00	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 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	1.00 mi.	\$372,114.58	4.07 mi.	\$643,976.83
252. Resurfacing	0.00 mi.	0.00	0.00 mi.	0.00
253. Gravel Surfacing	1.00 mi.	165,517.13	2.40 mi.	209,057.43
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
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		537,631.71		853,034.26
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.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		0.00		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$537,631.71		\$853,034.26

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

Year Ended - 2012

Start: 10/01/2011 End: 09/30/2012

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	51,328.20	10.57	0.00	14,871.99	1,713	18,757.35
Cumming	36.75	0.00	56,595.00	5.87	0.00	8,259.09	698	7,643.10
Edwards	32.94	0.00	50,727.60	16.12	0.00	22,680.84	1,413	15,472.35
Foster	142.94	0.00	220,127.60	32.84	0.00	46,205.88	843	9,230.85
Goodar	18.67	0.00	28,751.80	18.92	0.00	26,620.44	398	4,358.10
Hill	38.36	0.00	59,074.40	22.60	0.00	31,798.20	1,361	14,902.95
Horton	17.42	0.00	26,826.80	21.76	0.00	30,616.32	927	10,150.65
Klacking	30.63	0.00	47,170.20	19.66	0.00	27,661.62	614	6,723.30
Logan	25.02	0.00	38,530.80	21.64	0.00	30,447.48	551	6,033.45
Mills	46.98	0.00	72,349.20	14.59	0.00	20,528.13	4,291	46,986.45
Ogemaw	32.11	0.00	49,449.40	2.04	0.00	2,870.28	1,223	13,391.85
Richland	29.79	0.00	45,876.60	28.91	0.00	40,676.37	648	7,095.60
Rose	60.48	0.00	93,139.20	12.11	0.00	17,038.77	1,368	14,979.60
West Branch	41.83	0.00	64,418.20	19.75	0.00	27,788.25	2,593	28,393.35
266. Totals	587.25	0.00	\$904,365.00	247.38	0.00	\$348,063.66	18,641	\$204,118.95
Local Road Rate Per Mile			1540	Primary Road Rate Per Mile			1407	
Local Urban Road Rate Per Mile			1480	Primary Urban Road Rate Per Mile			8882	
Population Rate Per Capita			10.95					

Year Ended - 2012

Start: 10/01/2011 End: 09/30/2012

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Churchill	0.00	795,809.74	795,809.74	235,759.53
Cumming	0.00	101,090.69	101,090.69	70,638.10
Edwards	0.00	0.00	0.00	13,834.16
Foster	0.00	0.00	0.00	8,032.10
Goodar	0.00	0.00	0.00	2,800.00
Hill	0.00	198,135.76	198,135.76	135,067.83
Horton	0.00	0.00	0.00	2,031.40
Klackung	0.00	82,334.27	82,334.27	47,995.98
Logan	0.00	167,005.30	167,005.30	5,283.84
Mills	0.00	0.00	0.00	26,779.86
Ogemaw	0.00	0.00	0.00	620.00
Richland	0.00	0.00	0.00	5,720.88
Rose	0.00	0.00	0.00	0.00
West Branch	0.00	46,290.21	46,290.21	39,971.13
267. Totals	\$0.00	\$1,390,665.97	\$1,390,665.97	\$594,534.81

*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: 10/01/2011 End: 09/30/2012

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Single Course Chip Seal

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			
11044	212301	2	10	1,007,707	6.043	7.115	07/15/2012	Asphalt	
11045	212330	2	10	1,007,707	15.080	16.151	07/15/2012	Asphalt	