

CHEBOYGAN COUNTY ROAD
COMMISSION

Annual Report
2013

Cheboygan County Road Commission
5302 South Straits Highway
Indian River, Michigan 49749

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

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

1. Cash	\$1,063,598.00
2. Investments	0.00
3. Accounts Receivable	
a. Michigan Transportation Fund	566,855.67
b. State Trunkline Maintenance	440,867.00
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	100,243.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	16,569.00

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	565,329.00
5. Road Materials	307,785.00
6. Equipment Materials and Parts	176,996.00
7. Prepaid Insurance	68.00
8. Deferred Expense - Federal Aid	

9. Other

28,942.00

10. TOTAL ASSETS**\$3,267,252.67**

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$71,362.00
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	93,529.00
14. Advances	171,388.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	35,448.00

Fund Balances

19. Primary Road Fund	580,669.95
20. Local Road Fund	475,539.31
21. County Road Commission Fund	1,839,316.41
22. Total Fund Balances	2,895,525.67

23. TOTAL LIABILITIES AND FUND BALANCES**\$3,267,252.67**

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$259,255.00	
25. Land Improvements	\$0.00		
25 a.Less: Accumulated Depreciation	0.00	0.00	
26. Depletable Assets	27,086.00		
26 a.Less: Accumulated Depreciation	(15,332.00)	11,754.00	
27. Buildings	4,096,797.00		
27 a.Less: Accumulated Depreciation	(2,097,845.00)	1,998,952.00	
28. Equipment - Road	7,419,858.00		
28 a.Less: Accumulated Depreciation	(6,952,556.00)	467,302.00	
29. Equipment - Shop	243,364.00		
29 a.Less: Accumulated Depreciation	(227,509.00)	15,855.00	
30. Equipment - Engineers	59,605.00		
30 a.Less: Accumulated Depreciation	(59,024.00)	581.00	
31. Yard and Storage Equipment	291,958.00		
31 a.Less: Accumulated Depreciation	(221,925.00)	70,033.00	
32. Office Equipment and Furniture	72,183.00		
32 a.Less: Accumulated Depreciation	(57,537.00)	14,646.00	
33. Infrastructure	35,953,166.00		
33 a.Less: Accumulated Depreciation	(9,937,491.00)	26,015,675.00	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		<u>\$28,854,053.00</u>
 <u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	2,838,378.00	
	37 d.Infrastructure	26,015,675.00	
	38. Total Equities		<u>\$28,854,053.00</u>
 <u>Long Term Debt</u>			
39. Bonds Payable (Act 51)		2,390,000.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		225,707.00	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		<u>\$2,615,707.00</u>
 <u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<u>\$0.00</u>

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

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	300.00	35,085.00	35,385.00
Federal Sources				
50. Surface Tran. Program (STP)	529,552.00	0.00	0.00	529,552.00
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	0.00	(1,088.00)	0.00	(1,088.00)
54. High Priority	0.00	0.00	0.00	0.00
55. Other	88,382.00	0.00	11,985.00	100,367.00
56. Total Federal Sources	617,934.00	(1,088.00)	11,985.00	628,831.00
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,287.89	4,712.11		10,000.00
58. Snow Removal	69,775.00	62,174.00		131,949.00
59. Urban Road	0.00	0.00		0.00
60. Allocation	1,870,487.00	1,666,813.00		3,537,300.00
61. Total MTF	1,945,549.89	1,733,699.11		3,679,249.00
Other				
62. Local Bridge	43,509.00	(204.00)		43,305.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	43,509.00	(204.00)	0.00	43,305.00
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)	35,181.00	84,454.00		119,635.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	35,181.00	84,454.00		119,635.00
72. Total State Sources	\$2,024,239.89	\$1,817,949.11	\$0.00	\$3,842,189.00

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

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	\$12,193.00	\$0.00	\$0.00	\$12,193.00
74. Township Contr.	239,023.00	732,758.00	0.00	971,781.00
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	251,216.00	732,758.00	0.00	983,974.00
Charges for Service				
77. Trunkline Maintenance	0.00		1,800,421.00	1,800,421.00
78. Trunkline Non-maintenance	0.00		305,546.00	305,546.00
79. Salvage Sales	0.00	0.00	9,946.00	9,946.00
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	2,115,913.00	2,115,913.00
Interest and Rents				
82. Interest Earned	0.00	0.00	1,047.00	1,047.00
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	0.00	0.00	1,047.00	1,047.00
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	228.00	228.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	95,073.00	95,073.00
89. Contributions from Private Sources	4,007.00	1,516.00	4,941.00	10,464.00
90. Other	0.00	0.00	0.00	0.00
91. Total Other	4,007.00	1,516.00	100,242.00	105,765.00
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	2,293,843.00	2,293,843.00
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	2,293,843.00	2,293,843.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$2,897,396.89	\$2,551,435.11	\$4,558,115.00	\$10,006,947.00

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

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	759,875.00	0.00		759,875.00
103. Total Construction/Cap. Imp.	759,875.00	0.00		759,875.00
Preservation - Structural Improvements				
104. Roads	37,650.00	665,148.00		702,798.00
105. Structures	54,087.00	26,755.00		80,842.00
106. Safety Projects	140,056.00	5,188.00		145,244.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	0.00	4,946.00		4,946.00
110. Total Preservation - Struct. Imp.	231,793.00	702,037.00		933,830.00
Maintenance				
111. Roads	651,009.00	1,019,479.00		1,670,488.00
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	738,048.00	666,390.00		1,404,438.00
115. Traffic Control	24,765.00	26,156.00		50,921.00
116. Total Maintenance	1,413,822.00	1,712,025.00		3,125,847.00
117. Total Construction., Preservation And Maintenance.	2,405,490.00	2,414,062.00		4,819,552.00
Other				
118. Trunkline Maintenance	0.00		1,695,293.00	1,695,293.00
119. Trunkline Non-maintenance	0.00		306,455.00	306,455.00
120. Administrative Expense	161,898.54	162,475.46		324,374.00
121. Equipment - Net	119,972.43	203,146.69	152,433.88	475,553.00
122. Capital Outlay - Net	0.00	0.00	42,331.00	42,331.00
123. Debt Principal Payment	0.00	0.00	100,000.00	100,000.00
124. Interest Expense	0.00	0.00	103,150.00	103,150.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	2,280,462.00	2,280,462.00
127. Total Other	281,870.97	365,622.15	4,680,124.88	5,327,618.00
128. Total Expenditures	\$2,687,360.97	\$2,779,684.15	\$4,680,124.88	\$10,147,170.00

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

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	\$2,897,396.89	\$2,551,435.11	\$4,558,115.00	\$10,006,947.00
130. Total Expenditures	2,687,360.97	2,779,684.15	4,680,124.88	10,147,170.00
131. Excess of Revenues Over (Under) Expenditures	210,035.92	(228,249.04)	(122,009.88)	(140,223.00)
132. Optional Transfers				
132 a. Primary to Local (50%)	(230,000.00)	230,000.00		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	(230,000.00)	230,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(19,964.08)	1,750.96	(122,009.88)	(140,223.00)
136. Beginning Fund	600,634.03	473,788.35	1,961,325.53	3,035,747.91
137. Adjustment	0.00	0.00	0.76	0.76
138. Beginning Fund Balance Restated	600,634.03	473,788.35	1,961,326.29	3,035,748.67
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$580,669.95	\$475,539.31	\$1,839,316.41	\$2,895,525.67

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$516,810.00
142. Depreciation	134,296.00
143. Other	563,690.00
144. Total Direct	1,214,796.00

145. Indirect Equipment Expense	795,727.00
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	557,516.00
148. Total Operating	\$557,516.00

149. TOTAL EQUIPMENT EXPENSE \$2,568,039.00

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	283.00	0.00		283.00
151. Preservation - Structural Improvement	14,727.00	45,301.00		60,028.00
152. Maintenance	512,882.00	848,567.00		1,361,449.00
153. Inventory Operations	0.00	0.00	49,639.00	49,639.00
154. MDOT	0.00		564,882.00	564,882.00
155. Other Reimbursable Charges	0.00	0.00	10,080.00	10,080.00
156. All Other Charges	0.00	0.00	46,125.00	46,125.00
157. Total Equipment Rental Credits	527,892.00	893,868.00	670,726.00	2,092,486.00
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				475,553.00

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$527,892.00	\$893,868.00	\$670,726.00	\$2,092,486.00
	(A)	(B)	(C)	(D)
160. Percent of Total	25.23 %	42.72 %	32.05 %	100.00 %
161. Prorated Total Equipment Expense	647,864.43	1,097,014.69	823,159.88	2,568,039.00
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	119,972.43	203,146.69	152,433.88	475,553.00

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$704.00	\$0.00
164. Primary Preservation - Struct Imp.	9,539.00	0.00
165. Primary Maintenance	194,205.00	0.00
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	20,961.00	0.00
168. Local Maintenance	272,512.00	0.00
169. Inventory	12,920.00	0.00
170. Equipment Expense - Direct	210,316.00	0.00
171. Equipment Expense - Indirect	128,675.00	0.00
172. Equipment Expense - Operating	0.00	0.00
173. Administration	197,862.00	0.00
174. State Trunkline Maintenance	424,463.00	
175. Sundry Account Rec.	80.00	
176. Capital Outlay	537.00	0.00
177. Other	0.00	0.00
178. Total Payroll	\$1,472,774.00	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$1,472,774.00	Total Distributive \$0.00

	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	\$360,115.00	\$41,725.00	\$662,533.00	\$940,771.00	\$13,840.00	\$36,184.00	\$2,055,168.00
182. Less: Benefits Recovered	(97,698.00)	(11,320.00)	(179,743.00)	(255,229.00)	(3,755.00)	(9,817.00)	(557,562.00)
183. Less: Refunds	0.00	(42,977.00)	(636.00)	(14,285.00)	0.00	0.00	(57,898.00)
184. Benefits to be Distributed	262,417.00	(12,572.00)	482,154.00	671,257.00	10,085.00	26,367.00	1,439,708.00
185. Applicable Labor Cost	836,912.00	1,034,774.00	1,034,774.00	1,034,774.00	1,034,774.00	836,912.00	
186. Factor	0.313554	(0.012150)	0.465951	0.648699	0.009746	0.031505	1.457305

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$758,843.00	\$0.00
188. Primary Preservation - Struct Imp.	231,478.00	0.00
189. Primary Maintenance	1,411,901.00	0.00
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	701,083.00	0.00
192. Local Maintenance	1,709,698.00	0.00
193. Other	0.00	0.00
194. TOTAL	\$4,813,003.00	\$0.00

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	580.00	(22,514.00)	(15,141.00)	0.00	43,625.00	\$6,550.00
196. Applicable Operation Cost	4,813,003.00	4,813,003.00	4,813,003.00	4,813,003.00	4,813,003.00	
197. Factor	0.000121	(0.004678)	(0.003146)	0.000000	0.009064	\$0.001361

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

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.	\$0.00	\$0.00	\$759,875.00	\$0.00	\$759,875.00	\$0.00
199. Preser - Struct. Imp.	26,482.00	98,388.00	205,311.00	603,649.00	231,793.00	702,037.00
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,413,822.00	1,712,025.00	0.00	0.00	1,413,822.00	1,712,025.00
202. Total	\$1,440,304.00	\$1,810,413.00	\$965,186.00	\$603,649.00	\$2,405,490.00	\$2,414,062.00

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$424,463.00	\$0.00
204. Fringe Benefits	540,245.00	0.00
205. Equipment Rental	574,963.00	0.00
206. Materials	259,669.00	0.00
207. Handling Charges	0.00	0.00
208. Overhead	199,880.00	0.00
209. Other	106,748.00	0.00
210. Total Charges for Current Yea	\$2,105,968.00	\$0.00
211. Beginning Balance	405,069.00	0.00
212. Sub-Total	2,511,037.00	0.00
213. Less Credits	(2,070,170.00)	0.00
214. Ending Balance	\$440,867.00	\$0.00

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	369,068.00
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	1,918.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$370,986.00</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	370,986.00	370,986.00
225. Less: Equipment Retirements 689	0.00	0.00	(282.00)	(282.00)
226. Sub-total	0.00	0.00	370,704.00	370,704.00
227. Less: Depreciation and Depletion 968	0.00	0.00	(328,373.00)	(328,373.00)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$42,331.00</u>	<u>\$42,331.00</u>

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 2)	0.00	0.00	2,818,331.00	2,818,331.00
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	95,073.00	95,073.00

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

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			\$3,679,249.00
DEDUCTIONS			
233. Administrative Expense (from Page 5 Expenditures)			324,374.00
234. Total Capital Outlay (from Capital Outlay)			370,986.00
235. Debt Principal Payment (from Page 5 Expenditures)			100,000.00
236. Interest Expense (from Page 5 Expenditures)			103,150.00
236 a. Total Deductions			898,510.00
236 b. Adjusted MTF Returns			2,780,739.00
237. Preser - Struct Imp (from Page 5 Expenditures)	\$231,793.00	\$702,037.00	933,830.00
238. Routine Maintenance (from Page 5 Expenditures)	1,413,822.00	1,712,025.00	3,125,847.00
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	1,645,615.00	2,414,062.00	4,059,677.00
241. 90% of Adjusted MTF Returns			2,502,665.10

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

**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>2,184,373.00</u>	<u>1,703,196.00</u>	<u>1,851,270.00</u>	<u>2,157,014.00</u>	<u>0.00</u>
Fiscal Year	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Expenditures (\$)	<u>0.00</u>	<u>139,224.15</u>	<u>742,139.00</u>	<u>545,045.00</u>	<u>885,419.00</u>
242. TOTAL					<u>\$10,207,680.15</u>

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

$$\underline{3,679,249.00} \times .10 = \underline{367,924.90}$$

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$128,676.00
712-724	Fringe Benefits - Shop Employees	187,519.00
721	Drug Testing	3,588.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	5,531.00
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	56,497.00
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	6,084.00
861	Travel and Mileage - Shop Employees	1,824.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	6,785.00
878	Insurance - Fleet	66,381.00
883	Insurance - Underground Tank	6,785.00
921-923	Utilities - Shop and Storage Buildings	69,064.00
931	Buildings Repairs and Maintenance	0.00
932	Yard and Storage Repairs and Maintenance	17,131.00
933	Shop Equipment Repairs and Maintenance	27,814.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	28,790.00
944-947	Underground Storage Tank Expense	100.00
956	Safety Expense - Shop	2,095.00
968	Depreciation - Shop Building	145,991.00
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	34,375.00
968	Depreciation - Stockroom Expense	0.00
707	Other:	697.00
	243. TOTAL	\$795,727.00

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

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	\$198,565.00
709-714	Administrative Leave	0.00
724	Fringe Benefits	220,072.00
727	Postage	1,783.00
728	Office Supplies	5,220.00
730	Dues and Subscriptions	9,904.00
801	Contractual Services	0.00
803	Legal Services	59,813.00
804	Auditing and Accounting Services	8,800.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	764.00
861	Travel and Mileage	5,866.00
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,476.00
875	Insurance - Building and Contents	875.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	2,601.00
920-923	Utilities	3,287.00
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	7,747.00
968	Depreciation - Engineering Equipment	559.00
968	Depreciation - Office Equipment and Furniture	5,405.00
	Other:	4,509.00
	244. TOTAL	\$537,246.00

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(199,880.00)
691	Purchase Discounts	(12,795.00)
	Other:	(197.00)

Total Credits to Administrative Expense	\$(212,872.00)
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245. Net Administrative Expense	\$324,374.00
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Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

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>
Mann Road	Aloha/Grant Township	8,699.00	Reconstruction
Wildwood Road	Mentor Township	26,482.00	Gravel Surfacing
Brudy Road	Ellis Township	84,454.00	Paving Gravel Roads
	246. Total	\$119,635.00	

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

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

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
247. New Construction, New Location	4.97 mi.	x \$759,875.00	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		\$759,875.00		\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.00 mi.	x \$11,168.00	0.34 mi.	\$70,132.00
252. Resurfacing	0.00 mi.	0.00	1.90 mi.	54,036.00
253. Gravel Surfacing	0.10 mi.	26,482.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	5.73 mi.	540,980.00
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	1.00 ea.	140,056.00	0.00 ea.	5,188.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	0.00 ea.	4,946.00
260. Subtotals		177,706.00		675,282.00
BRIDGES				
261. Replacement	0.00 ea.	54,087.00	0.00 ea.	26,755.00
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		54,087.00		26,755.00
265. TOTAL PRESERVATION - STRUCT IMP		\$231,793.00		\$702,037.00

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

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Miles Outside Municipalities			Miles Outside Municipalities				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Aloha	26.37	0.00	41,690.97	7.65	0.00	11,046.60	1,041	11,700.84
Beaugrand	25.84	0.00	40,853.04	9.22	0.00	13,313.68	1,157	13,004.68
Benton	83.91	0.00	132,661.72	18.02	0.00	26,020.88	3,080	34,619.20
Burt	37.77	0.00	59,714.37	12.78	0.00	18,454.32	654	7,350.96
Ellis	42.96	0.00	67,919.76	9.14	0.00	13,198.16	519	5,833.56
Forest	58.60	0.00	92,646.60	12.84	0.00	18,540.96	1,080	12,139.20
Grant	61.54	0.00	97,294.74	19.77	0.00	28,547.88	947	10,644.28
Hebron	30.76	0.00	48,631.56	11.44	0.00	16,519.36	303	3,405.72
Inverness	63.54	0.00	100,456.74	15.40	0.00	22,237.60	2,278	25,604.72
Koehler	55.54	0.00	87,808.74	15.75	0.00	22,743.00	1,168	13,128.32
Mackinaw	10.26	0.00	16,221.06	0.00	0.00	0.00	576	6,474.24
Mentor	44.89	0.00	70,971.09	17.39	0.00	25,111.16	781	8,778.44
Mullett	34.33	0.00	54,275.73	12.10	0.00	17,472.40	1,284	14,432.16
Munro	48.75	0.00	77,073.75	12.11	0.00	17,486.84	679	7,631.96
Nunda	75.42	0.00	119,239.02	14.39	0.00	20,779.16	925	10,397.00
Tuscarora	68.73	0.00	108,662.14	10.66	0.00	15,393.04	3,091	34,742.84
Walker	22.66	0.00	35,825.46	6.72	0.00	9,703.68	292	3,282.08
Waverly	57.24	0.00	90,496.44	7.91	0.00	11,422.04	472	5,305.28
WIlmot	57.88	0.00	91,508.28	9.42	0.00	13,602.48	826	9,284.24
266. Totals	906.99	0.00	\$1,433,951.21	222.71	0.00	\$321,593.24	21,153	\$237,759.72

Local Road Rate Per Mile	1581	Primary Road Rate Per Mile	1444
Local Urban Road Rate Per Mile	1521	Primary Urban Road Rate Per Mile	9125
Population Rate Per Capita	11.24		

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Aloha	0.00	25,620.00	25,620.00	14,370.00
Benton	0.00	215,416.00	215,416.00	213,037.00
Burt	0.00	154,721.00	154,721.00	323,533.00
Ellis	0.00	135,356.00	135,356.00	132,083.00
Grant	0.00	0.00	0.00	114.00
Hebron	0.00	0.00	0.00	4,800.00
Inverness	0.00	5,188.00	5,188.00	34,386.00
Koehler	0.00	0.00	0.00	900.00
Mackinaw	0.00	41,978.00	41,978.00	40,946.00
Mentor	0.00	0.00	0.00	2,500.00
Mullett	0.00	0.00	0.00	2,586.00
Munro	0.00	0.00	0.00	972.00
Nunda	0.00	88,163.00	88,163.00	104,110.00
Tuscarora	0.00	30,649.00	30,649.00	95,290.00
Walker	0.00	2,300.00	2,300.00	0.00
Waverly	0.00	2,646.00	2,646.00	2,154.00
Wilmot				
267. Totals	\$0.00	\$702,037.00	\$702,037.00	\$971,781.00

*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: 01/01/2013 End: 12/31/2013

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Guardrails & Attenuator

MDOT Job #	Agency Job ID	Number of Lanes Treated	PR Version	PR Number	Location		Date Open to Traffic	Pavement Type
					Begin Mile Point	End Mile Point		
117389	459-265	2	7	3,161,016	3.806	3.963	10/24/2013	Asphalt