

Year Ended - 2012

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

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$14,286,410.85
2. Investments	33,892,837.57
3. Accounts Receivable	
a. Michigan Transportation Fund	6,505,253.10
b. State Trunkline Maintenance	1,358,085.45
c. State Transportation Department - Other	48,017.12
d. Due on County Road Agreement	649.18
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	1,604,639.86

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	4,157,458.71
6. Equipment Materials and Parts	862,135.14
7. Prepaid Insurance	1,092,433.77
8. Deferred Expense - Federal Aid	0.00

9. Other

152,106.70

10. TOTAL ASSETS

\$63,960,027.45

Year Ended - 2012

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	<u>\$4,394,417.25</u>
12. Notes Payable (Short Term)	<u>0.00</u>
13. Accrued Liability	<u>617,403.34</u>
14. Advances	<u>3,973,165.50</u>
15. Deferred Revenue - Special Assessment District	<u>0.00</u>
16. Deferred Revenue - EDF Forest Rd.(E)	<u>0.00</u>
17. Deferred Revenue	<u>228,345.71</u>
18. Other	<u>718,625.45</u>

Fund Balances

19. Primary Road Fund	<u>8,065,891.98</u>
20. Local Road Fund	<u>9,544,987.43</u>
21. County Road Commission Fund	<u>36,417,190.79</u>
22. Total Fund Balances	<u>54,028,070.20</u>

23. TOTAL LIABILITIES AND FUND BALANCES

\$63,960,027.45

Year Ended - 2012

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		<u>\$204,440,871.00</u>	
25. Land Improvements	<u>\$1,358,233.74</u>		
25 a.Less: Accumulated Depreciation	<u>(1,101,301.29)</u>	<u>256,932.45</u>	
26. Depletable Assets	<u>0.00</u>		
26 a.Less: Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	
27. Buildings	<u>25,234,118.43</u>		
27 a.Less: Accumulated Depreciation	<u>(8,166,684.11)</u>	<u>17,067,434.32</u>	
28. Equipment - Road	<u>5,814,516.04</u>		
28 a.Less: Accumulated Depreciation	<u>(5,024,189.00)</u>	<u>790,327.04</u>	
29. Equipment - Shop	<u>564,466.03</u>		
29 a.Less: Accumulated Depreciation	<u>(407,544.47)</u>	<u>156,921.56</u>	
30. Equipment - Engineers	<u>159,696.13</u>		
30 a.Less: Accumulated Depreciation	<u>(100,819.05)</u>	<u>58,877.08</u>	
31. Yard and Storage Equipment	<u>1,036,759.50</u>		
31 a.Less: Accumulated Depreciation	<u>(445,730.14)</u>	<u>591,029.36</u>	
32. Office Equipment and Furniture	<u>3,096,846.90</u>		
32 a.Less: Accumulated Depreciation	<u>(2,593,368.86)</u>	<u>503,478.04</u>	
33. Infrastructure	<u>1,051,158,299.00</u>		
33 a.Less: Accumulated Depreciation	<u>(534,178,304.00)</u>	<u>516,979,995.00</u>	
34. Vehicles	<u>20,332,279.48</u>		
34 a.Less: Accumulated Depreciation	<u>(16,649,347.30)</u>	<u>3,682,932.18</u>	
35. Construction Work in Progress		<u>0.00</u>	
	36. Total Assets		<u>\$744,528,798.03</u>
Equities			
37. Plant and Equipment Equity			
	37 a.Primary	<u>8,115,870.96</u>	
	37 b.Local	<u>6,076,496.55</u>	
	37 c.Co. Road Comm.	<u>9,833,579.26</u>	
	37 d.Infrastructure	<u>720,502,851.26</u>	
	38. Total Equities		<u>\$744,528,798.03</u>
Long Term Debt			
39. Bonds Payable (Act 51)		<u>0.00</u>	
40. Notes Payable (Act 143)		<u>1,091,595.43</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>\$1,091,595.43</u>
Fiduciary Fund			
45. Deferred Compensation (Pension) Plan			<u>\$0.00</u>

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)
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	84,273.43	319,657.84	0.00	403,931.27
Federal Sources				
50. Surface Tran. Program (STP)	5,473,608.58	689,409.85	54,348.87	6,217,367.30
51. C Funds - Federal	1,353,992.30	0.00	0.00	1,353,992.30
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	170,519.40	1,019.68	0.00	171,539.08
54. High Priority	336,254.39	(85.72)	1,394,532.66	1,730,701.33
55. Other	7,802,668.28	154,362.53	129,866.84	8,086,897.65
56. Total Federal Sources	15,137,042.95	844,706.34	1,578,748.37	17,560,497.66
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	8,202.76	1,797.24		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	2,840,772.90	1,391,774.57		4,232,547.47
60. Allocation	26,979,935.86	5,911,360.71		32,891,296.57
61. Total MTF	29,828,911.52	7,304,932.52		37,133,844.04
Other				
62. Local Bridge	729,086.26	457.17		729,543.43
63. Other	0.00	0.00	0.00	0.00
64. Total Other	729,086.26	457.17	0.00	729,543.43
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	1,789,221.68	0.00		1,789,221.68
71. Total EDF	1,789,221.68	0.00		1,789,221.68
72. Total State Sources	\$32,347,219.46	\$7,305,389.69	\$0.00	\$39,652,609.15

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	\$295,416.80	\$979.41	\$4,379.98	\$300,776.19
74. Township Contr.	829,744.45	1,174,284.16	288,748.58	2,292,777.19
75. Other	60,777.25	68,693.12	431.78	129,902.15
76. Total Contributions	<u>1,185,938.50</u>	<u>1,243,956.69</u>	<u>293,560.34</u>	<u>2,723,455.53</u>
Charges for Service				
77. Trunkline Maintenance	0.00		8,358,361.87	8,358,361.87
78. Trunkline Non-maintenance	0.00		71,571.43	71,571.43
79. Salvage Sales	0.00	0.00	34,899.54	34,899.54
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	<u>0.00</u>	<u>0.00</u>	<u>8,464,832.84</u>	<u>8,464,832.84</u>
Interest and Rents				
82. Interest Earned	21,115.12	31,049.76	107,066.33	159,231.21
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	<u>21,115.12</u>	<u>31,049.76</u>	<u>107,066.33</u>	<u>159,231.21</u>
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	51,640.27	51,640.27
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	59,618.06	41,229.51	72,591.69	173,439.26
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	198,236.99	138,776.01	1,146,321.28	1,483,334.28
91. Total Other	<u>257,855.05</u>	<u>180,005.52</u>	<u>1,270,553.24</u>	<u>1,708,413.81</u>
Other Financing Sources				
92. County Appropriation	5,552.04	3,841.06	214,295.95	223,689.05
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	<u>5,552.04</u>	<u>3,841.06</u>	<u>214,295.95</u>	<u>223,689.05</u>
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>\$49,038,996.55</u>	<u>\$9,928,606.90</u>	<u>\$11,929,057.07</u>	<u>\$70,896,660.52</u>

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	\$5,917,916.20	\$0.00		\$5,917,916.20
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.	5,917,916.20	0.00		5,917,916.20
Preservation - Structural Improvements				
104. Roads	19,344,734.87	5,914,127.59		25,258,862.46
105. Structures	3,046,972.51	73,328.23		3,120,300.74
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	73,027.52		73,027.52
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	22,391,707.38	6,060,483.34		28,452,190.72
Maintenance				
111. Roads	4,336,045.47	7,094,517.77		11,430,563.24
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,326,664.96	353,820.34		1,680,485.30
115. Traffic Control	4,060,452.64	528,957.21		4,589,409.85
116. Total Maintenance	9,723,163.07	7,977,295.32		17,700,458.39
117. Total Construction, Preservation And Maintenance.	38,032,786.65	14,037,778.66		52,070,565.31
Other				
118. Trunkline Maintenance	0.00		7,028,731.87	7,028,731.87
119. Trunkline Non-maintenance	0.00		69,216.61	69,216.61
120. Administrative Expense	1,121,425.82	413,914.65		1,535,340.47
121. Equipment - Net	455,405.12	556,691.90	529,558.75	1,541,655.77
122. Capital Outlay - Net	14,210.50	473,992.72	(30,597.93)	457,605.29
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	15,717.32	0.00	0.00	15,717.32
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	2,384,643.56	1,185,317.53	3,494,679.43	7,064,640.52
127. Total Other	3,991,402.32	2,629,916.80	11,091,588.73	17,712,907.85
128. Total Expenditures	\$42,024,188.97	\$16,667,695.46	\$11,091,588.73	\$69,783,473.16

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	<u>\$49,038,996.55</u>	<u>\$9,928,606.90</u>	<u>\$11,929,057.07</u>	<u>\$70,896,660.52</u>
130. Total Expenditures	<u>42,024,188.97</u>	<u>16,667,695.46</u>	<u>11,091,588.73</u>	<u>69,783,473.16</u>
131. Excess of Revenues Over (Under) Expenditures	<u>7,014,807.58</u>	<u>(6,739,088.56)</u>	<u>837,468.34</u>	<u>1,113,187.36</u>
132. Optional Transfers				
132 a. Primary to Local (50%)	<u>(5,965,782.30)</u>	<u>5,965,782.30</u>		<u>0.00</u>
132 b. Local to Primary (15%)	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
133. Emergency Transfers (Local to Primary)	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
134. Total Optional Transfers	<u>(5,965,782.30)</u>	<u>5,965,782.30</u>		<u>0.00</u>
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>1,049,025.28</u>	<u>(773,306.26)</u>	<u>837,468.34</u>	<u>1,113,187.36</u>
136. Beginning Fund	<u>7,016,866.70</u>	<u>10,318,293.69</u>	<u>35,579,722.45</u>	<u>52,914,882.84</u>
137. Adjustment	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
138. Beginning Fund Balance Restated	<u>7,016,866.70</u>	<u>10,318,293.69</u>	<u>35,579,722.45</u>	<u>52,914,882.84</u>
139. Interfund Transfer(County to Primary and/or Local)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
140. Ending Fund Balance	<u>\$8,065,891.98</u>	<u>\$9,544,987.43</u>	<u>\$36,417,190.79</u>	<u>\$54,028,070.20</u>

Year Ended - 2012

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,558,995.06
142. Depreciation	1,547,118.50
143. Other	1,018,939.45
144. Total Direct	4,125,053.01

145. Indirect Equipment Expense	1,891,861.71
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	997,087.08
148. Total Operating	\$997,087.08

149. TOTAL EQUIPMENT EXPENSE \$7,014,001.80

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	25,132.53	0.00		25,132.53
151. Preservation - Structural Improvement	103,838.99	99,715.45		203,554.44
152. Maintenance	1,487,449.04	1,876,447.25		3,363,896.29
153. Inventory Operations	0.00	0.00	342,021.19	342,021.19
154. MDOT	0.00		1,261,406.84	1,261,406.84
155. Other Reimbursable Charges	0.00	0.00	169,286.01	169,286.01
156. All Other Charges	110.46	(98.55)	107,036.82	107,048.73
157. Total Equipment Rental Credits	<u>1,616,531.02</u>	<u>1,976,064.15</u>	<u>1,879,750.86</u>	<u>5,472,346.03</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>1,541,655.77</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$1,616,531.02</u>	<u>\$1,976,064.15</u>	<u>\$1,879,750.86</u>	<u>\$5,472,346.03</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	29.54 %	36.11 %	34.35 %	100.00 %
161. Prorated Total Equipment Expense	<u>2,071,936.14</u>	<u>2,532,756.05</u>	<u>2,409,309.61</u>	<u>7,014,001.80</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>455,405.12</u>	<u>556,691.90</u>	<u>529,558.75</u>	<u>1,541,655.77</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.	\$213,007.19	\$355,226.19
164. Primary Preservation - Struct Imp.	862,932.15	1,439,097.31
165. Primary Maintenance	1,599,398.30	2,667,290.55
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	204,832.91	341,596.42
168. Local Maintenance	1,384,473.19	2,308,863.04
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	584,400.83	974,594.23
171. Equipment Expense - Indirect	214,784.01	358,191.64
172. Equipment Expense - Operating	0.00	0.00
173. Administration	758,971.75	1,265,724.26
174. State Trunkline Maintenance	1,248,383.52	
175. Sundry Account Rec.	395,744.31	
176. Capital Outlay	0.00	0.00
177. Other	5,724,869.69	4,941,195.98
178. Total Payroll	\$13,191,797.85	
179. Less Applicable Payroll	(4,398,267.06)	
180. Total Applicable Labor Cost	\$8,793,530.79	Total Distributive \$14,651,779.62

	709-714 Vacation Holiday Sick Leave Longevity	719 Workers Comp. Insurance	715 - 718 Soc. Sec. Retirement	716 Health Insurance	717 Life and Disability Insurance	720 - 725 Other	Distributive Total Calc.
181. Total Fringe Benefits	\$2,681,790.68	\$47,547.72	\$3,432,993.01	10,718,208.64	\$163,240.70	\$41,643.37	17,085,424.12
182. Less: Benefits Recovered	(356,313.90)	(6,317.39)	(456,121.78)	(1,424,065.94)	(21,688.84)	(5,532.91)	(2,270,040.76)
183. Less: Refunds	(1,578.20)	(33,941.75)	0.00	(128,083.79)	0.00	0.00	(163,603.74)
184. Benefits to be Distributed	2,323,898.58	7,288.58	2,976,871.23	9,166,058.91	141,551.86	36,110.46	14,651,779.62
185. Applicable Labor Cost	8,793,530.79	8,793,530.79	8,793,530.79	8,793,530.79	8,793,530.79	8,793,530.79	
186. Factor	0.264274	0.000829	0.338530	1.042364	0.016097	0.004106	1.666200

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.	\$5,917,916.20	\$600,293.69
188. Primary Preservation - Struct Imp.	22,391,707.38	2,657,959.61
189. Primary Maintenance	9,723,163.07	1,156,351.70
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	6,060,483.34	721,983.87
192. Local Maintenance	7,977,295.32	946,570.00
193. Other	5,242,970.75	568,037.81
194. TOTAL	\$57,313,536.06	\$6,651,196.68

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	30,734.34	(84,982.20)	0.00	0.00	6,705,444.54	\$6,651,196.68
196. Applicable Operation Cost	57,313,536.06	57,313,536.06	57,313,536.06	57,313,536.06	57,313,536.06	
197. Factor	0.000536	(0.001483)	0.000000	0.000000	0.116996	\$0.116049

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.	<u>\$2,507,295.07</u>	<u>\$0.00</u>	<u>\$3,410,621.13</u>	<u>\$0.00</u>	<u>\$5,917,916.20</u>	<u>\$0.00</u>
199. Preser - Struct. Imp.	<u>5,173,101.12</u>	<u>2,440,334.90</u>	<u>17,218,606.26</u>	<u>3,547,120.92</u>	<u>22,391,707.38</u>	<u>5,987,455.82</u>
200. Special Assessment	<u>0.00</u>	<u>8,699.80</u>	<u>0.00</u>	<u>64,327.72</u>	<u>0.00</u>	<u>73,027.52</u>
201. Maintenance	<u>8,584,041.47</u>	<u>7,503,330.94</u>	<u>1,139,121.60</u>	<u>473,964.38</u>	<u>9,723,163.07</u>	<u>7,977,295.32</u>
202. Total	<u>\$16,264,437.66</u>	<u>\$9,952,365.64</u>	<u>\$21,768,348.99</u>	<u>\$4,085,413.02</u>	<u>\$38,032,786.65</u>	<u>\$14,037,778.66</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	\$1,242,206.09	\$6,177.43
204. Fringe Benefits	1,716,583.07	8,501.63
205. Equipment Rental	1,257,630.01	3,776.83
206. Materials	1,896,173.42	48,148.74
207. Handling Charges	0.00	0.00
208. Overhead	1,365,564.28	2,611.98
209. Other	0.00	0.00
210. Total Charges for Current Yea	\$7,478,156.87	\$69,216.61
211. Beginning Balance	1,099,992.82	2,354.82
212. Sub-Total	8,578,149.69	71,571.43
213. Less Credits	(7,220,064.24)	(23,554.31)
214. Ending Balance	\$1,358,085.45	\$48,017.12

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)	101,909.18
217. Equipment Road (976, 981)	2,689,030.03
218. Equipment Shop (977)	5,151.35
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	15,092.00
221. Equipment Office (980)	148,811.25
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$2,959,993.81</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	874,382.17	1,068,853.77	1,016,757.87	2,959,993.81
225. Less: Equipment Retirements 689	(17,306.73)	(11,968.65)	(21,072.89)	(50,348.27)
226. Sub-total	857,075.44	1,056,885.12	995,684.98	2,909,645.54
227. Less: Depreciation and Depletion 968	(842,864.94)	(582,892.40)	(1,026,282.91)	(2,452,040.25)
228. Net Capital Outlay Expenditure	<u>\$14,210.50</u>	<u>\$473,992.72</u>	<u>\$(30,597.93)</u>	<u>\$457,605.29</u>

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
229. Beginning Capital Asset Balance Prior Year's Report (Pg. 2)	8,101,244.81	5,602,503.83	9,864,177.19	23,567,925.83
230. Percentage of Total	34.37 %	23.77 %	41.85 %	100.00 %
231. Gain or (loss) on disposal of assets 693	59,618.06	41,229.51	72,591.69	173,439.26

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>\$37,133,844.04</u>
DEDUCTIONS			
233. Administrative Expense (from Page 5 Expenditures)			<u>1,535,340.47</u>
234. Total Capital Outlay (from Capital Outlay)			<u>2,959,993.81</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 5 Expenditures)			<u>15,717.32</u>
236 a. Total Deductions			<u>4,511,051.60</u>
236 b. Adjusted MTF Returns			<u>32,622,792.44</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$22,391,707.38</u>	<u>\$6,060,483.34</u>	<u>28,452,190.72</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>9,723,163.07</u>	<u>7,977,295.32</u>	<u>17,700,458.39</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(12,982,258.31)</u>	<u>(739,954.64)</u>	<u>(13,722,212.95)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>19,132,612.14</u>	<u>13,297,824.02</u>	<u>32,430,436.16</u>
241. 90% of Adjusted MTF Returns			<u>29,360,513.20</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>1,160,873.00</u>	<u>1,919,666.09</u>	<u>73,498.92</u>	<u>289,289.92</u>	<u>4,792,283.38</u>
Fiscal Year	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Expenditures (\$)	<u>1,309,322.99</u>	<u>2,061,970.27</u>	<u>775,461.81</u>	<u>3,027,530.94</u>	<u>2,787,434.26</u>
				242. TOTAL	<u>\$18,197,331.58</u>

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

7,133,844.04 x .10 = 3,713,384.40

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	\$214,784.01
712-724	Fringe Benefits - Shop Employees	358,191.64
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	5,467.30
736	Tire Shop Supplies	0.00
737	Shop Supplies	101,091.36
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	9,009.46
807	Data Processing - Shop	3,309.80
810	Education Expense - Shop	220.87
850-859	Communications - Shop	31,557.61
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	5,668.98
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	256,926.99
883	Insurance - Underground Tank	11,230.55
921-923	Utilities - Shop and Storage Buildings	270,899.49
931	Buildings Repairs and Maintenance	57,361.26
932	Yard and Storage Repairs and Maintenance	4,959.43
933	Shop Equipment Repairs and Maintenance	30,280.78
934	Office Equipment Repairs and Maintenance	2,347.20
941	Equipment Rental - Shop Pickup/Wrecker	11,773.25
944-947	Underground Storage Tank Expense	1,000.00
956	Safety Expense - Shop	4,597.90
968	Depreciation - Shop Building	333,267.76
968	Depreciation - Storage Building	30,371.47
968	Depreciation - Shop Equipment	35,056.22
968	Depreciation - Stockroom Expense	8,539.59
707	Other:	103,948.79
	243. TOTAL	\$1,891,861.71

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	\$758,971.75
709-714	Administrative Leave	0.00
724	Fringe Benefits	1,265,724.26
727	Postage	6,683.86
728	Office Supplies	25,651.08
730	Dues and Subscriptions	24,599.48
801	Contractual Services	33,686.30
803	Legal Services	37,740.00
804	Auditing and Accounting Services	58,900.00
807	Data Processing	143,922.54
810	Education	0.00
850-853	Communications	52,869.95
861	Travel and Mileage	507.06
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	0.00
875	Insurance - Building and Contents	10,000.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	2,842.47
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	10,718.19
882	Insurance - General Liability	0.00
920-923	Utilities	121,798.99
931	Building Repair/Maintenance	40,410.33
934	Office Equipment Repair/Maintenance	2,910.28
942	Building Rental	0.00
955-956	Miscellaneous	7,431.76
966-967	Overhead	0.00
968	Depreciation - Buildings	138,798.96
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	226,752.49
	Other:	6,645.31
	244. TOTAL	\$2,977,565.06
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(26,860.76)
629	Overhead - State Trunkline Maintenance	(1,414,765.74)
691	Purchase Discounts	0.00
	Other:	(598.09)
	Total Credits to Administrative Expense	\$(1,442,224.59)
	245. Net Administrative Expense	\$1,535,340.47

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>
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246. Total

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.	x \$0.00	0.00 mi.	\$0.00
248. Widening	1.00 mi.	5,917,916.20	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		5,917,916.20		0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.90 mi.	x \$3,974,971.96	0.00 mi.	\$250,398.58
252. Resurfacing	12.00 mi.	7,130,520.11	0.80 mi.	1,831,498.16
253. Gravel Surfacing	0.00 mi.	0.00	17.00 mi.	1,466,748.30
254. Paving Gravel Roads	0.00 mi.	0.00	1.58 mi.	2,085,386.16
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	7,748,630.70	2.00 ea.	278,122.39
256. Railroad Crossing Improvements	0.00 ea.	56,315.64	0.00 ea.	0.00
257. Other	0.00 ea.	428,512.83	0.00 ea.	1,974.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	5,783.63	0.00 ea.	73,027.52
260. Subtotals		19,344,734.87		5,987,155.11
BRIDGES				
261. Replacement	2.00 ea.	2,524,250.52	0.00 ea.	51,534.51
262. Recondition or Repair	1.00 ea.	7,662.90	0.00 ea.	21,793.72
263. Replace with Culvert	0.00 ea.	515,059.09	0.00 ea.	0.00
264. Bridge Subtotals		3,046,972.51		73,328.23
265. TOTAL PRESERVATION - STRUCT IMP		22,391,707.38		6,060,483.34

*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			Miles Outside Municipalities				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Armada	47.45	1.08	74,671.40	28.08	0.48	43,771.92	5,379	58,900.05
Bruce	59.50	15.83	115,058.40	22.46	3.97	66,862.76	8,700	95,265.00
Chesterfield	127.52	122.06	377,029.59	26.67	26.67	274,407.63	43,381	475,021.95
Clinton	213.82	213.82	645,736.42	56.41	56.41	580,402.49	96,796	1,059,916.20
Harrison	65.95	65.95	199,168.99	22.07	22.07	227,078.23	24,587	269,227.65
Lenox	54.54	7.71	95,402.40	18.16	5.79	76,977.90	10,470	114,646.50
Macomb	239.93	212.76	684,376.98	30.18	27.18	283,876.02	79,580	871,401.00
Ray	49.62	2.15	79,596.80	24.42	0.52	38,977.58	3,739	40,942.05
Richmond	65.53	2.07	103,979.80	18.83	1.28	37,862.77	3,665	40,131.75
Shelby	226.95	226.95	685,388.99	45.42	45.42	467,326.36	73,804	808,153.80
Washington	97.54	71.10	255,439.60	33.73	25.27	271,906.25	25,139	275,272.05
266. Totals	1,248.35	941.48	\$3,315,849.37	326.43	215.06	\$2,369,449.91	375,240	\$4,108,878.00

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* (\$)
Armada	0.00	433,558.11	433,558.11	19,083.84
Bruce	0.00	352,466.64	352,466.64	20,173.36
Chesterfield	335.40	1,319,514.68	1,319,850.08	0.00
Clinton	172,843.07	1,782,514.35	1,955,357.42	51,757.55
Harrison	0.00	1,373,753.62	1,373,753.62	242,393.08
Lenox	0.00	878,311.81	878,311.81	47,623.72
Macomb	232,237.62	2,231,482.24	2,463,719.86	571,193.46
Ray	0.00	788,400.01	788,400.01	19,213.87
Richmond	0.00	354,347.81	354,347.81	12,050.00
Shelby	4,891,296.28	4,460,804.73	9,352,101.01	1,134,150.94
Washington	621,203.83	2,179,311.50	2,800,515.33	175,137.37
267. Totals	\$5,917,916.20	\$16,154,465.50	\$22,072,381.70	\$2,292,777.19

*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:

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