

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

The financial report accurately reflects the Revenues and Expenditures of all road work and funds by systems, and conforms with the requirements of Act 51, Public Acts of 1951, as amended

ATTEST

Chief Financial Officer

Chairman

Date

Year Ended - 2015

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

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

1. Cash	\$7,565,511.04
2. Investments	52,695,493.78
3. Accounts Receivable :	
a. Michigan Transportation Fund	7,246,636.56
b. State Trunkline Maintenance	685,554.79
c. State Transportation Department - Other	33,640.09
d. Due on County Road Agreement	15.00
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	4,172,994.73

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	4,334,529.46
5. Road Materials	775,856.44
6. Equipment Materials and Parts	887,438.90
7. Prepaid Insurance	571,700.00
8. Deferred Expense - Federal Aid	179,796.75

9. Other

	179,796.75
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10. TOTAL ASSETS**\$79,149,167.54**

Year Ended - 2015

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$5,330,929.85
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	423,255.27
14. Advances	4,171,849.53
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,241,507.46
18. Other	2,170,921.32

Fund Balances

19. Primary Road Fund	15,196,240.12
20. Local Road Fund	6,258,396.74
21. County Road Commission Fund	44,356,067.25
22. Total Fund Balances	65,810,704.11

23. TOTAL LIABILITIES AND FUND BALANCES**\$79,149,167.54**

Year Ended - 2015

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$229,814,289.94	
25. Land Improvements	\$1,358,233.74		
25 a.Less: Accumulated Depreciation	(1,229,420.60)	128,813.14	
26. Depletable Assets	0.00		
26 a.Less: Accumulated Depreciation	0.00	0.00	
27. Buildings	28,916,278.30		
27 a.Less: Accumulated Depreciation	(9,690,711.19)	19,225,567.11	
28. Equipment - Road	7,088,120.19		
28 a.Less: Accumulated Depreciation	(5,418,628.12)	1,669,492.07	
29. Equipment - Shop	680,845.81		
29 a.Less: Accumulated Depreciation	(476,017.75)	204,828.06	
30. Equipment - Engineers	204,509.93		
30 a.Less: Accumulated Depreciation	(83,192.86)	121,317.07	
31. Yard and Storage Equipment	1,074,738.50		
31 a.Less: Accumulated Depreciation	(555,700.52)	519,037.98	
32. Office Equipment and Furniture	3,784,054.96		
32 a.Less: Accumulated Depreciation	(3,148,830.88)	635,224.08	
33. Infrastructure	1,186,022,035.00		
33 a.Less: Accumulated Depreciation	(661,593,873.00)	524,428,162.00	
34. Vehicles	21,944,074.49		
34 a.Less: Accumulated Depreciation	(18,131,112.97)	3,812,961.52	
35. Construction Work in Progress		26,129.87	
	36. Total Assets		<u>\$780,585,822.84</u>
 <u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	9,382,924.61	
	37 b.Local	7,663,744.26	
	37 c.Co. Road Comm.	239,110,991.97	
	37 d.Infrastructure	524,428,162.00	
	38. Total Equities		<u>\$780,585,822.84</u>
 <u>Long Term Debt</u>			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		1,149,314.44	
41. Vested Vacation and Sick Leave Payable		0.00	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		<u>\$1,149,314.44</u>
 <u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<u>\$0.00</u>

Year Ended - 2015

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
46. County Wide Millage	\$0.00	\$0.00	\$0.00	\$0.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	0.00	0.00
Licenses and Permits				
49. Specify	139,213.75	461,696.25	17,727.20	618,637.20
Federal Sources				
50. Surface Tran. Program (STP)	14,245,564.00	0.00	0.00	14,245,564.00
51. C Funds - Federal	1,210,999.08	0.00	0.00	1,210,999.08
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	0.00	543,926.04	0.00	543,926.04
54. High Priority	31,477.17	0.00	0.00	31,477.17
55. Other	3,286,422.83	0.00	2,093,874.36	5,380,297.19
56. Total Federal Sources	18,774,463.08	543,926.04	2,093,874.36	21,412,263.48
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	8,216.07	1,783.93		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	3,062,197.96	1,559,189.65		4,621,387.61
60. Allocation	29,709,078.68	6,450,629.49		36,159,708.17
61. Total MTF	32,779,492.71	8,011,603.07		40,791,095.78
Other				
62. Local Bridge	0.00	101,986.31		101,986.31
63. Other	3,043,858.11	1,126,780.06	0.00	4,170,638.17
64. Total Other	3,043,858.11	1,228,766.37	0.00	4,272,624.48
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	438,642.81	0.00		438,642.81
71. Total EDF	438,642.81	0.00		438,642.81
72. Total State Sources	\$36,261,993.63	\$9,240,369.44	\$0.00	\$45,502,363.07

Year Ended - 2015

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$671,914.87	\$0.00	\$230,847.21	\$902,762.08
74. Township Contr.	2,463,639.18	3,576,634.07	169,863.64	6,210,136.89
75. Other	15,682.61	152,088.72	0.00	167,771.33
76. Total Contributions	3,151,236.66	3,728,722.79	400,710.85	7,280,670.30
Charges for Service				
77. Trunkline Maintenance	0.00		6,676,374.54	6,676,374.54
78. Trunkline Non-maintenance	0.00		89,313.44	89,313.44
79. Salvage Sales	0.00	0.00	20,301.88	20,301.88
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	6,785,989.86	6,785,989.86
Interest and Rents				
82. Interest Earned	43,267.40	17,768.91	125,145.18	186,181.49
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	43,267.40	17,768.91	125,145.18	186,181.49
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.	5,865.53	4,787.83	150,594.11	161,247.47
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	172,146.39	283,636.48	2,172,353.92	2,628,136.79
91. Total Other	178,011.92	288,424.31	2,322,948.03	2,789,384.26
Other Financing Sources				
92. County Appropriation	147,325.22	0.00	0.00	147,325.22
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	147,325.22	0.00	0.00	147,325.22
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$58,695,511.66	\$14,280,907.74	\$11,746,395.48	\$84,722,814.88

Year Ended - 2015

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

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$10,202,625.80	\$0.00		\$10,202,625.80
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.	10,202,625.80	0.00		10,202,625.80
Preservation - Structural Improvements				
104. Roads	21,433,507.18	10,225,962.05		31,659,469.23
105. Structures	40,466.63	1,024,508.18		1,064,974.81
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	54,029.04		54,029.04
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	21,473,973.81	11,304,499.27		32,778,473.08
Maintenance				
111. Roads	5,676,300.62	5,957,876.53		11,634,177.15
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	3,365,973.57	1,559,988.93		4,925,962.50
115. Traffic Control	5,378,577.35	650,440.92		6,029,018.27
116. Total Maintenance	14,420,851.54	8,168,306.38		22,589,157.92
117. Total Construction, Preservation And Maintenance.	46,097,451.15	19,472,805.65		65,570,256.80
Other				
118. Trunkline Maintenance	0.00		6,676,256.07	6,676,256.07
119. Trunkline Non-maintenance	0.00		87,572.58	87,572.58
120. Administrative Expense	364,538.55	153,990.91		518,529.46
121. Equipment - Net	(84,320.63)	(70,712.63)	(67,683.67)	(222,716.93)
122. Capital Outlay - Net	1,232,914.68	1,036,366.00	(1,707,765.00)	561,515.68
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	24,444.70	0.00	0.00	24,444.70
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	2,417,781.78	1,681,759.93	5,059,758.78	9,159,300.49
127. Total Other	3,955,359.08	2,801,404.21	10,048,138.76	16,804,902.05
128. Total Expenditures	\$50,052,810.23	\$22,274,209.86	\$10,048,138.76	\$82,375,158.85

Year Ended - 2015

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

STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	\$58,695,511.66	\$14,280,907.74	\$11,746,395.48	\$84,722,814.88
130. Total Expenditures	50,052,810.23	22,274,209.86	10,048,138.76	82,375,158.85
131. Excess of Revenues Over (Under) Expenditures	8,642,701.43	(7,993,302.12)	1,698,256.72	2,347,656.03
132. Optional Transfers				
132 a. Primary to Local (50%)	(8,194,873.18)	8,194,873.18		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	(8,194,873.18)	8,194,873.18		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	447,828.25	201,571.06	1,698,256.72	2,347,656.03
136. Beginning Fund	14,748,411.87	6,056,825.68	42,657,810.53	63,463,048.08
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	14,748,411.87	6,056,825.68	42,657,810.53	63,463,048.08
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$15,196,240.12	\$6,258,396.74	\$44,356,067.25	\$65,810,704.11

Year Ended - 2015

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,382,960.64	
142. Depreciation	<u>2,055,105.53</u>	
143. Other	<u>995,746.34</u>	
144. Total Direct		<u>4,433,812.51</u>

145. Indirect Equipment Expense		<u>1,966,619.84</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>811,263.10</u>	
148. Total Operating		<u>\$811,263.10</u>

149. TOTAL EQUIPMENT EXPENSE \$7,211,695.45**Equipment Rental Credits:**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	40,869.29	0.00		40,869.29
151. Preservation - Structural Improvement	99,102.75	118,277.38		217,380.13
152. Maintenance	<u>2,674,269.07</u>	<u>2,242,353.06</u>		<u>4,916,622.13</u>
153. Inventory Operations	0.00	0.00	379,585.35	379,585.35
154. MDOT	0.00		<u>1,570,627.98</u>	<u>1,570,627.98</u>
155. Other Reimbursable Charges	0.00	0.00	<u>212,897.98</u>	<u>212,897.98</u>
156. All Other Charges	427.42	(204.51)	<u>96,206.61</u>	<u>96,429.52</u>
157. Total Equipment Rental Credits	<u>2,814,668.53</u>	<u>2,360,425.93</u>	<u>2,259,317.92</u>	<u>7,434,412.38</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(222,716.93)</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$2,814,668.53</u>	<u>\$2,360,425.93</u>	<u>\$2,259,317.92</u>	<u>\$7,434,412.38</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	37.86 %	31.75 %	30.39 %	100.00 %
161. Prorated Total Equipment Expense	<u>2,730,347.90</u>	<u>2,289,713.30</u>	<u>2,191,634.25</u>	<u>7,211,695.45</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(84,320.63)</u>	<u>(70,712.63)</u>	<u>(67,683.67)</u>	<u>(222,716.93)</u>

Year Ended - 2015

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

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$279,325.20	\$374,115.14
164. Primary Preservation - Struct Imp.	763,604.07	1,022,728.44
165. Primary Maintenance	1,997,874.19	2,675,840.59
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	403,606.71	540,568.30
168. Local Maintenance	1,354,087.84	1,813,589.36
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	591,174.53	791,786.11
171. Equipment Expense - Indirect	237,971.28	318,725.38
172. Equipment Expense - Operating	0.00	0.00
173. Administration	717,492.33	960,969.05
174. State Trunkline Maintenance	1,068,852.45	
175. Sundry Account Rec.	643,221.86	
176. Capital Outlay	0.00	0.00
177. Other	6,439,350.00	5,180,959.44
178. Total Payroll	\$14,496,560.46	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$14,496,560.46	Total Distributive \$13,679,281.81

	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	\$2,577,818.29	\$191,015.14	\$4,114,409.04	\$9,095,610.66	\$73,238.29	\$55,307.57	16,107,398.99
182. Less: Benefits Recovered	(372,671.19)	(27,614.76)	(594,813.72)	(1,314,938.30)	(10,587.94)	(7,995.74)	(2,328,621.65)
183. Less: Refunds	(218.58)	0.00	0.00	(99,276.95)	0.00	0.00	(99,495.53)
184. Benefits to be Distributed	2,204,928.52	163,400.38	3,519,595.32	7,681,395.41	62,650.35	47,311.83	13,679,281.81
185. Applicable Labor Cost	10,213,188.81	10,213,188.81	10,213,188.81	10,213,188.81	10,213,188.81	10,213,188.81	
186. Factor	0.215890	0.015999	0.344613	0.752105	0.006134	0.004632	1.339373

Year Ended - 2015

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

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$10,202,625.80	\$1,204,447.33
188. Primary Preservation - Struct Imp.	21,473,973.81	2,448,386.58
189. Primary Maintenance	14,420,851.54	1,605,811.70
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	11,304,499.27	1,275,002.50
192. Local Maintenance	8,168,306.38	922,032.16
193. Other	5,801,222.22	432,714.77
194. TOTAL	\$71,371,479.02	\$7,888,395.04

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	46,610.68	(69,167.54)	0.00	0.00	7,910,951.90	\$7,888,395.04
196. Applicable Operation Cost	71,371,479.02	71,371,479.02	71,371,479.02	71,371,479.02	71,371,479.02	
197. Factor	0.000653	(0.000969)	0.000000	0.000000	0.110842	\$0.110526

Year Ended - 2015

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

ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>
198. Constr/Cap. Imp.	\$2,035,278.46	\$0.00	\$8,167,347.34	\$0.00	\$10,202,625.80	\$0.00
199. Preser - Struct. Imp.	4,342,901.77	3,698,537.24	17,131,072.04	7,551,932.99	21,473,973.81	11,250,470.23
200. Special Assessment	0.00	6,100.75	0.00	47,928.29	0.00	54,029.04
201. Maintenance	11,543,868.19	7,555,902.31	2,876,983.35	612,404.07	14,420,851.54	8,168,306.38
202. Total	<u>\$17,922,048.42</u>	<u>\$11,260,540.30</u>	<u>\$28,175,402.73</u>	<u>\$8,212,265.35</u>	<u>\$46,097,451.15</u>	<u>\$19,472,805.65</u>

Year Ended - 2015

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

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$1,048,161.99	\$20,690.46
204. Fringe Benefits	1,422,868.85	27,624.82
205. Equipment Rental	1,559,965.42	10,662.56
206. Materials	1,309,899.68	11,079.72
207. Handling Charges	0.00	0.00
208. Overhead	1,688,311.13	17,515.02
209. Other	0.00	0.00
210. Total Charges for Current Yea	\$7,029,207.07	\$87,572.58
211. Beginning Balance	1,942,441.30	297,605.34
212. Sub-Total	8,971,648.37	385,177.92
213. Less Credits	(8,286,093.58)	(351,537.83)
214. Ending Balance	\$685,554.79	\$33,640.09

Year Ended - 2015

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$9,802.37
216. Buildings (975)	321,039.04
217. Equipment Road (976, 981)	2,734,092.41
218. Equipment Shop (977)	39,636.50
219. Equipment Engineers (978)	34,905.55
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	403,492.83
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	\$3,542,968.70

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	1,341,367.95	1,124,892.56	1,076,708.19	3,542,968.70
225. Less: Equipment Retirements 689	(1,261.18)	(1,029.46)	(32,380.09)	(34,670.73)
226. Sub-total	1,340,106.77	1,123,863.10	1,044,328.10	3,508,297.97
227. Less: Depreciation and Depletion 968	(107,192.09)	(87,497.10)	(2,752,093.10)	(2,946,782.29)
228. Net Capital Outlay Expenditure	\$1,232,914.68	\$1,036,366.00	\$(1,707,765.00)	\$561,515.68

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)	9,168,333.87	7,483,785.05	235,391,511.30	252,043,630.22
230. Percentage of Total	3.64 %	2.97 %	93.39 %	100.00 %
231. Gain or (loss) on disposal of assets 693	5,865.53	4,787.83	150,594.11	161,247.47

Year Ended - 2015

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

MAINTENANCE EXPENDITURES - 90% OF MTF RETURNS

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

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$40,791,095.78</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 5 Expenditures)			<u>518,529.46</u>
234. Total Capital Outlay (from Capital Outlay)			<u>3,542,968.70</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 5 Expenditures)			<u>24,444.70</u>
236 a. Total Deductions			<u>4,085,942.86</u>
236 b. Adjusted MTF Returns			<u>36,705,152.92</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$21,473,973.81</u>	<u>\$11,304,499.27</u>	<u>32,778,473.08</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>14,420,851.54</u>	<u>8,168,306.38</u>	<u>22,589,157.92</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(16,988,366.18)</u>	<u>(543,426.04)</u>	<u>(17,531,792.22)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>18,906,459.17</u>	<u>18,929,379.61</u>	<u>37,835,838.78</u>
241. 90% of Adjusted MTF Returns			<u>33,034,637.63</u>

Year Ended - 2015

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

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

Fiscal Year	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Expenditures (\$)	<u>289,289.92</u>	<u>4,792,283.38</u>	<u>1,309,322.99</u>	<u>2,061,970.27</u>	<u>775,461.81</u>
Fiscal Year	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Expenditures (\$)	<u>3,027,530.94</u>	<u>2,787,434.26</u>	<u>927,077.53</u>	<u>367,364.91</u>	<u>2,991,565.88</u>
242. TOTAL					<u>\$19,329,301.89</u>

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

$$\underline{0,791,095.78} \times .10 = \underline{4,079,109.58}$$

Year Ended - 2015

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

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$237,971.28
712-724	Fringe Benefits - Shop Employees	318,725.38
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	9,094.13
736	Tire Shop Supplies	0.00
737	Shop Supplies	78,801.23
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	6,579.04
807	Data Processing - Shop	10,306.55
810	Education Expense - Shop	337.93
850-859	Communications - Shop	43,900.56
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	6,603.86
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	329,998.80
883	Insurance - Underground Tank	14,368.22
921-923	Utilities - Shop and Storage Buildings	279,004.63
931	Buildings Repairs and Maintenance	91,816.13
932	Yard and Storage Repairs and Maintenance	4,629.37
933	Shop Equipment Repairs and Maintenance	13,359.62
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	11,726.52
944-947	Underground Storage Tank Expense	1,105.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	343,708.59
968	Depreciation - Storage Building	35,276.80
968	Depreciation - Shop Equipment	32,133.51
968	Depreciation - Stockroom Expense	22,182.53
707	Other:	74,990.16
	243. TOTAL	\$1,966,619.84

Year Ended - 2015

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

ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION

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

Account Number	Account Name	Amount Recorded
703-708	Salaries and Wages	\$717,492.33
709-714	Administrative Leave	0.00
724	Fringe Benefits	960,969.05
727	Postage	6,002.36
728	Office Supplies	12,414.94
730	Dues and Subscriptions	31,264.40
801	Contractual Services	29,602.34
803	Legal Services	7,013.75
804	Auditing and Accounting Services	15,000.00
807	Data Processing	157,400.09
810	Education	95.00
850-853	Communications	54,866.87
861	Travel and Mileage	1,906.72
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	99.00
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	3,021.75
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	12,494.01
882	Insurance - General Liability	0.00
920-923	Utilities	123,298.25
931	Building Repair/Maintenance	35,596.69
934	Office Equipment Repair/Maintenance	5,880.27
942	Building Rental	0.00
955-956	Miscellaneous	1,781.81
966-967	Overhead	0.00
968	Depreciation - Buildings	126,896.38
968	Depreciation - Engineering Equipment	442.28
968	Depreciation - Office Equipment and Furniture	104,257.56
	Other:	6,492.72
	244. TOTAL	\$2,414,288.57
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(56,599.04)
629	Overhead - State Trunkline Maintenance	(1,839,160.07)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(1,895,759.11)
	245. Net Administrative Expense	\$518,529.46

Year Ended - 2015

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

Forest Road Report

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

Road Name

Location

Amount Spent (\$)

Project Type

246. Total

Year Ended - 2015

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

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

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
247. New Construction, New Location	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
248. Widening	3.07 mi.	10,202,625.80	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		<u>\$10,202,625.80</u>		<u>\$0.00</u>

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	1.00 mi.	x \$6,864,728.18	1.50 mi.	\$574,930.08
252. Resurfacing	9.50 mi.	7,117,926.59	3.00 mi.	3,118,293.17
253. Gravel Surfacing	0.00 mi.	0.00	18.00 mi.	1,625,593.58
254. Paving Gravel Roads	1.80 mi.	2,718,606.21	2.13 mi.	4,432,181.82
SAFETY PROJECTS				
255. Intersection Improvements	4.00 ea.	4,727,197.46	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	1.00 ea.	5,048.74	1.00 ea.	528,992.44
260. Subtotals		<u>21,433,507.18</u>		<u>10,279,991.09</u>
BRIDGES				
261. Replacement	0.00 ea.	30,158.44	2.00 ea.	1,001,830.66
262. Recondition or Repair	0.00 ea.	10,308.19	0.00 ea.	8,956.30
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	13,721.22
264. Bridge Subtotals		<u>40,466.63</u>		<u>1,024,508.18</u>
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$21,473,973.81</u>		<u>\$11,304,499.27</u>

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

Year Ended - 2015

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

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Armada	48.63	3.64	86,212.88	28.19	2.48	64,486.80	5,379	63,633.57
Bruce	60.29	35.28	151,619.68	22.42	13.82	154,657.90	8,700	102,921.00
Chesterfield	130.83	130.83	407,927.95	22.09	22.09	226,312.05	43,381	513,197.23
Clinton	217.77	217.77	679,006.87	56.22	56.22	575,973.91	96,796	1,145,096.68
Harrison	68.00	68.00	212,024.00	21.90	21.90	224,365.50	24,587	290,864.21
Lenox	55.56	14.03	112,851.46	19.03	8.61	104,047.85	10,470	123,860.10
Macomb	251.92	251.92	785,486.55	30.27	30.27	310,116.15	79,580	941,431.40
Ray	49.52	9.98	96,912.20	24.85	9.55	121,095.75	3,739	44,232.37
Richmond	66.44	9.12	123,816.64	19.03	3.57	60,073.85	3,665	43,356.95
Shelby	230.43	230.43	718,480.72	45.66	45.66	467,786.70	73,804	873,101.32
Washington	100.64	100.64	313,795.52	33.70	33.70	345,256.51	25,139	297,394.37
266. Totals	1,280.03	1,071.64	\$3,688,134.47	323.36	247.87	\$2,654,172.97	375,240	\$4,439,089.20
Local Road Rate Per Mile			1664	Primary Road Rate Per Mile			1520	
Local Urban Road Rate Per Mile			1454	Primary Urban Road Rate Per Mile			8725	
Population Rate Per Capita			11.83					

Year Ended - 2015

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

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Armada	0.00	895,615.62	895,615.62	79,503.34
Bruce	0.00	3,267,827.30	3,267,827.30	354,018.93
Chesterfield	153,065.13	973,162.87	1,126,228.00	0.00
Clinton	3,380,055.78	2,967,504.43	6,347,560.21	2,580.00
Harrison	0.00	1,171,869.48	1,171,869.48	25,973.34
Lenox	0.00	273,835.70	273,835.70	42,535.50
Macomb	2,927,983.52	8,177,552.86	11,105,536.38	3,554,689.12
Ray	0.00	1,535,646.41	1,535,646.41	116,055.57
Richmond	0.00	473,144.00	473,144.00	21,345.00
Shelby	3,735,486.36	4,760,154.34	8,495,640.70	1,477,966.15
Washington	6,035.01	1,394,849.52	1,400,884.53	535,469.94
267. Totals	\$10,202,625.80	\$25,891,162.53	\$36,093,788.33	\$6,210,136.89

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

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

Year Ended - 2015

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

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Asphalt Overlay (=1 1/2 inches)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
15745	165,438.60	08/28/2015	Asphalt
1575	297,545.53	08/28/2015	Asphalt
1578	212,550.60	08/28/2015	Asphalt
1583	187,412.19	08/28/2015	Asphalt
15713	178.71	08/21/2015	Asphalt
15711	45,692.05	07/24/2015	Asphalt
15712	119,770.40	07/17/2015	Asphalt

Work Type: Full Depth Concrete Pavement Repair

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
1560	751,404.16	08/21/2015	Concrete
1564	22,772.40	08/21/2015	Concrete
1559	44,901.29	07/24/2015	Concrete
1561	344,539.86	07/24/2015	Concrete
1562	185,506.58	07/24/2015	Concrete
1537	2,334,579.15	06/30/2015	Concrete
1556	166,077.26	05/22/2015	Concrete

Work Type: Hot Mixed Asphalt Resurfacing (One Course)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
1576	150,693.12	08/28/2015	Asphalt
1577	118,555.82	08/28/2015	Asphalt
1579	185,367.88	08/28/2015	Asphalt
1580	41,678.75	08/28/2015	Asphalt