



2010  
FISCAL YEAR  
ANNUAL FINANCIAL REPORT  
BOARD OF COUNTY ROAD COMMISSIONERS  
OAKLAND COUNTY  
MICHIGAN  
YEAR ENDED 2010

**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  
JUL 21 2011  
\_\_\_\_\_  
DATE



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

Cash	5,495,459.79
Investments	27,611,673.77
Accounts Receivable :	
Michigan Transportation Fund	10,067,854.65
State Trunkline Maintenance	38,080.71
State Transportation Department - Other	3,399,752.82
Due on County Road Agreement	2,459,707.85
Due on Special Assessment	7,698,122.28
Sundry Accounts Receivable	2,518,515.02
Employees Retirees	2,454.04
Due From Retirement System	166,801.86
	.00

**Inventories**

Deferred Expense - State Aid	
Road Materials	
Equipment Materials and Parts	4,468,917.61
Prepaid Insurance	558,675.44
Deferred Expense - Federal Aid	

**Other (Identify)**

Prepaid Expense	470,559.58
Advance Construction	95,517.59
Prepaid Federal Project	1,005,343.00

**TOTAL ASSETS****66,057,436.01****Liabilities and  
Fund Balances****Liabilities**

Accounts Payable	7,257,018.30
Notes Payable (Short Term)	
Accrued Liability	709,381.10
Advances	3,362,463.32
Deferred Revenue - Special Assessment District	7,082,152.08
Deferred Revenue - EDF Forest Rd. (E)	
Deferred Revenue	4,501,169.11
Other (Identify) :	
Escrow	547,646.30
Self Insurance	899,999.84
Trunkline Adv	2,108,035.00

**Fund Balances**

Primary Road Fund	32,964,824.59
Local Road Fund	663,621.09
County Road Commission Fund	5,961,125.28
<b>Total Fund Balances</b>	<b>39,589,570.96</b>

**TOTAL LIABILITIES AND FUND BALANCES****66,057,436.01**

**CAPITAL ASSETS ACCOUNT GROUP**

<u>Assets</u>	(A)	(B)
Land		<u>1,514,524.72</u>
Land Improvements	<u>372,934.21</u>	
Less: Accumulated Depreciation		<u>372,934.21</u>
Depletable Assets	<u>1,389,027.97</u>	
Less: Accumulated Depletion	<u>1,170,342.43</u>	<u>218,685.54</u>
Buildings	<u>13,032,404.23</u>	
Less: Accumulated Depreciation	<u>4,637,689.37</u>	<u>8,394,714.86</u>
Equipment - Road	<u>47,483,301.40</u>	
Less: Accumulated Depreciation	<u>44,517,649.54</u>	<u>2,965,651.86</u>
Equipment Shop	<u>1,368,356.43</u>	
Less: Accumulated Depreciation	<u>1,203,781.55</u>	<u>164,574.88</u>
Equipment - Engineers	<u>479,609.07</u>	
Less: Accumulated Depreciation	<u>299,386.56</u>	<u>180,222.51</u>
Yard and Storage Equipment	<u>5,665,948.49</u>	
Less: Accumulated Depreciation	<u>5,154,632.73</u>	<u>511,315.76</u>
Office Equipment and Furniture	<u>3,510,411.30</u>	
Less: Accumulated Depreciation	<u>3,195,160.71</u>	<u>315,250.59</u>
Infrastructure	<u>672,459,308.00</u>	
Less: Accumulated Depreciation		<u>672,459,308.00</u>
Vehicles		
Less: Accumulated Depreciation		<u>.00</u>
Construction Work in Progress		<u>148,927.65</u>
	<b>Total Assets</b>	<b><u><u>687,246,110.58</u></u></b>
 <b>Equities</b>		
Plant and Equipment Equity:	Primary	<u>6,259,253.53</u>
	Local	<u>4,277,821.99</u>
	Co. Road Comm.	<u>4,249,727.06</u>
Infrastructure		<u>672,459,308.00</u>
	<b>Total Equities</b>	<b><u><u>687,246,110.58</u></u></b>
 <b>Long Term Debt</b>		
Bonds Payable (Act 51)		
Notes Payable (Act 143)		<u>4,000,000.00</u>
Vested Vacation and Sick Leave Payable		<u>3,014,092.00</u>
Installment/Lease Purchase Payable		
Other		<u>3,328,109.00</u>
	<b>Total Liabilities</b>	<b><u><u>10,342,201.00</u></u></b>
 <b>Fiduciary Fund</b>		
Deferred Compensation (Pension) Plan		<u>.00</u>

Year Ended - 9/30/2010

**STATEMENT OF REVENUES**

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. fund (C)	Total (T)
<b><u>Taxes</u></b>				
County Wide Millage				.00
Other				.00
Total Taxes	.00	.00	.00	.00
<b><u>Licenses and Permits</u></b>				
Specify Permits Fees/Ins Chg	572,398.91	152,156.67		724,555.58
<b><u>Federal Sources</u></b>				
Surface Tran. Program (STP)	4,600,995.38			4,600,995.38
C Funds - Federal	86,840.82			86,840.82
D Funds - Federal	495,797.07			495,797.07
Congestion/Air Quality				.00
Bridge	11,402.22			11,402.22
High Priority				.00
Other Urban,CMAQ,ITS, MEAP	16,416,657.77			16,416,657.77
Total Federal Sources	21,611,693.26	.00	.00	21,611,693.26
<b>STATE SOURCES</b>				
<b><u>Michigan Transportation Fund</u></b>				
Engineering	8,500.00	1,500.00		10,000.00
Snow Removal				.00
Urban Road	6,033,796.82	2,227,703.84		8,261,500.66
Allocation	41,477,676.90	7,675,801.92		49,153,478.82
Total MTF	47,519,973.72	9,905,005.76		57,424,979.48
<b><u>Other</u></b>				
State Critical Bridge	543,797.99			543,797.99
Other Special Projects	1,092,587.72			1,092,587.72
Total Other	1,636,385.71	.00	.00	1,636,385.71
<b><u>Economic Development Fund</u></b>				
Target Industries (A)				.00
Urban Congestion (C)	1,184,461.70			1,184,461.70
Rural Primary (D)				.00
Forest Road (E)				.00
Urban Area (F)				.00
Other				.00
Total EDF	1,184,461.70	.00		1,184,461.70
<b>Total State Sources</b>	<b>50,340,821.13</b>	<b>9,905,005.76</b>	<b>.00</b>	<b>60,245,826.89</b>

**ROAD COMMISSION FOR OAKLAND COUNTY  
STATEMENT OF REVENUES  
YEAR ENDED SEPTEMBER 30, 2010**

**PAGE 3 OF 6**

FEDERAL SOURCES

LINE - Other

		<u>Revenue</u>
CMAQ	A/C 51111	2,247,276.15
FED HWY	A/C 51116	13,279,548.40
FED HRRR	A/C 51117	175,679.75
ITS	A/C 51120	47,633.07
SEMSIM	A/C 51122	248,223.57
MFAP	A/C 51500	107,085.54
F-M PART D	A/C 52101	311,211.29
TOTAL		<u>16,416,657.77</u>

**ROAD COMMISSION FOR OAKLAND COUNTY  
STATEMENT OF REVENUES  
YEAR ENDED SEPTEMBER 30, 2010**

**PAGE 3 OF 6**

<b><u>LICENSES &amp; PERMITS</u></b>	<b>PRIMARY</b>	<b>LOCAL</b>	<b>TOTAL</b>
Permit Fees	220,598.87	58,640.20	279,239.07
Inspection Charges	351,800.04	93,516.47	445,316.51
	<u>572,398.91</u>	<u>152,156.67</u>	<u>724,555.58</u>

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<b><u>CHARGES FOR SERVICE</u></b>	<b>PRIMARY</b>	<b>LOCAL</b>	<b>TOTAL</b>
Work Orders	807,486.18	214,648.23	1,022,134.41
Calcium Chloride	618,756.51	164,479.58	783,236.09
Rd Maint & Traf Signals	434,985.45	106,852.41	541,837.86
	<u>1,861,228.15</u>	<u>485,980.22</u>	<u>2,347,208.36</u>

**STATEMENT OF REVENUES**

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b><u>Contributions From Local Units</u></b>				
City and Village	3,624,356.42			3,624,356.42
Township Contr.	1,378,976.38	316,369.50		1,695,345.88
Other Country	1,864,782.69	439,337.63		2,304,120.32
Total Contributions	6,868,115.49	755,707.13	.00	7,623,822.62
<b><u>Charges for Service</u></b>				
Trunkline Maintenance			6,891,391.50	6,891,391.50
Trunkline Non-maintenance			254,623.99	254,623.99
Salvage Sales	45,639.90	12,132.12		57,772.02
Other WO, Traffic Sig	1,861,228.15	485,980.22		2,347,208.37
Total Charges	1,906,868.05	498,112.34	7,146,015.49	9,550,995.88
<b><u>Interest and Rents</u></b>				
Interest Earned	430,870.04	114,535.08		545,405.12
Property Rentals	.00	.00		.00
Total Interest /Rents	430,870.04	114,535.08	.00	545,405.12
<b><u>Other</u></b>				
Special Assessments		2,626,089.28		2,626,089.28
Land and Bldg. Sales				.00
Sundry Refunds	8,538.00	2,269.60		10,807.60
Gain (Loss) Equip. Disp.	(284.73)	(172.60)	(177.94)	(635.27)
Contributions from Private Sources				.00
Other				.00
Other				.00
Total Other	8,253.27	2,628,186.28	(177.94)	2,636,261.61
<b><u>Other Financing Sources</u></b>				
County Appropriation				.00
Bond Proceeds				.00
Note Proceeds				.00
Inst. Purch./Leases				.00
Total Other Fin. Sources	.00	.00	.00	.00
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>81,739,020.15</b>	<b>14,053,703.26</b>	<b>7,145,837.55</b>	<b>102,938,560.96</b>



**STATEMENT OF EXPENDITURES**

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Construction/Capacity Improvement</b>				
Roads	1,946,872.05	59,106.67		2,005,978.72
Structures				.00
Roadside Parks				.00
Special Assessments				.00
Other				.00
<b>Total Construction/Cap Imp</b>	<b>1,946,872.05</b>	<b>59,106.67</b>		<b>2,005,978.72</b>
<b>Preservation - Structural Improvements</b>				
Roads	37,937,709.79	3,720,240.36		41,657,950.15
Structures	1,925,838.22			1,925,838.22
Safety Projects				.00
Roadside Parks				.00
Special Assessments		607,892.24		607,892.24
Other				.00
<b>Total Preservation - Struct Imp</b>	<b>39,863,548.01</b>	<b>4,328,132.60</b>		<b>44,191,680.61</b>
<b>Maintenance</b>				
Roads	9,371,337.95	9,941,506.34		19,312,844.29
Structures				.00
Roadside Parks				.00
Winter Maintenance	4,831,992.90	2,318,373.08		7,150,365.98
Traffic Control	11,383,739.32	1,165,598.83		12,549,338.15
<b>Total Maintenance</b>	<b>25,587,070.17</b>	<b>13,425,478.25</b>		<b>39,012,548.42</b>
<b>Total Constr. and Maint.</b>	<b>67,397,490.23</b>	<b>17,812,717.52</b>		<b>85,210,207.75</b>
<b>Other</b>				
Trunkline Maintenance			9,431,815.61	9,431,815.61
Trunkline Nonmaintenance			229,059.87	229,059.87
Administrative Expense	4,806,478.76	1,270,321.02		6,076,799.78
Equipment Expense - Net	(641,807.44)	(438,740.30)	(436,010.49)	(1,516,558.23)
Capital Outlay - Net	(1,288,673.65)	(773,695.80)	(800,103.83)	(2,862,473.28)
Debt Principal Payment	1,000,000.00	500,000.00		1,500,000.00
Interest Expense	80,000.00	134,846.50		214,846.50
Drain Assessment				.00
Other ITS	310,655.73			310,655.73
Other				.00
<b>Total Other</b>	<b>4,266,653.40</b>	<b>692,731.42</b>	<b>8,424,761.16</b>	<b>13,384,145.98</b>
<b>Total Expenditures</b>	<b>71,664,143.63</b>	<b>18,505,448.94</b>	<b>8,424,761.16</b>	<b>98,594,353.73</b>

**STATEMENT OF CHANGES IN FUND BALANCES**

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Total Revenues And Other Financing Sources	<u>81,739,020.15</u>	<u>14,053,703.26</u>	<u>7,145,837.55</u>	<u>102,938,560.96</u>
Total Expenditures	<u>71,664,143.63</u>	<u>18,505,448.94</u>	<u>8,424,761.16</u>	<u>98,594,353.73</u>
Excess of Revenues Over (Under) Expenditures	<u>10,074,876.52</u>	<u>(4,451,745.68)</u>	<u>(1,278,923.61)</u>	<u>4,344,207.23</u>
Optional Transfers	<u>(4,500,000.00)</u>	<u>4,500,000.00</u>		
Optional Transfers (Emer. Local to Primary)		<u>.00</u>		
Total Optional Transfers	<u>(4,500,000.00)</u>	<u>4,500,000.00</u>		
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>5,574,876.52</u>	<u>48,254.32</u>	<u>(1,278,923.61)</u>	<u>4,344,207.23</u>
Beginning Fund Balance	<u>27,389,948.07</u>	<u>615,366.77</u>	<u>7,240,048.89</u>	<u>35,245,363.73</u>
*Adjustment	<u>.00</u>			<u>.00</u>
Beginning Fund Balance Restated	<u>27,389,948.07</u>	<u>615,366.77</u>	<u>7,240,048.89</u>	<u>35,245,363.73</u>
Interfund Adjustment				
Ending Fund Balance	<u>32,964,824.59</u>	<u>663,621.09</u>	<u>5,961,125.28</u>	<u>39,589,570.96</u>

**EQUIPMENT EXPENSE**

## Direct Equipment Expense

Labor and Fringe Benefits	<u>2,505,511.15</u>	
Depreciation	<u>2,416,531.88</u>	
Other Materials	<u>2,296,150.51</u>	
<b>Total Direct</b>		<b><u>7,218,193.54</u></b>

## Indirect Equipment Expense

	<u>4,131,702.89</u>
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## Operating Equipment Expense

Labor and Fringe Benefits		
Operating Expenses	<u>1,477,559.10</u>	
<b>Total Operating</b>		<b><u>1,477,559.10</u></b>

**TOTAL EQUIPMENT EXPENSE**

	<b><u>12,827,455.53</u></b>
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## Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Construction/Capacity Improvement	<u>7,699.86</u>			<u>7,699.86</u>
Preservation - Structural Improvement	<u>665,656.81</u>	<u>29,413.69</u>		<u>695,070.50</u>
Maintenance	<u>5,397,425.70</u>	<u>4,119,964.20</u>		<u>9,517,389.90</u>
Inventory Operations				<u>.00</u>
MDOT			<u>3,115,393.54</u>	<u>3,115,393.54</u>
Other Reimbursable Charges				<u>.00</u>
All Other Charges			<u>1,008,459.96</u>	<u>1,008,459.96</u>
Total Equipment Rental Credits	<u>6,070,782.37</u>	<u>4,149,377.89</u>	<u>4,123,853.50</u>	<u>14,344,013.76</u>
	(A)	(B)	(C)	(D)
(Gain) or Loss on Usage of Equipment				<u>(1,516,558.23)</u>
				(E)

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

Equipment Rental Credits	<u>6,070,782.37</u>	<u>4,149,377.89</u>	<u>4,123,853.50</u>	<u>14,344,013.76</u>
	(A)	(B)	(C)	(D)
Percent of Total	<u>42.32%</u>	<u>28.93%</u>	<u>28.75%</u>	<u>100.00%</u>
Prorated Total Equipment Expense	<u>5,428,579.18</u>	<u>3,710,982.88</u>	<u>3,687,893.46</u>	<u>12,827,455.52</u>
Prorated Gain / Loss on Usage (Net Equipment Expense)	<u>(641,807.44)</u>	<u>(438,740.30)</u>	<u>(436,010.49)</u>	<u>(1,516,558.23)</u>
				(E)

*The amounts for A - E must agree*

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

Override Calculation

	Total Labor Charge	Distributive Total Calc.
Primary Construction/Cap. Imp.	329,190.88	354,310.12
Primary Preservation - Struct. Imp.	2,183,039.39	2,349,618.39
Primary Maintenance	4,533,884.54	4,879,847.13
Local Construction/Cap. Imp.		
Local Preservation - Struct. Imp.	205,313.15	220,979.78
Local Maintenance	2,626,035.37	2,826,417.62
Inventory		
Equipment Expense - Direct	1,072,208.86	1,154,024.83
Equipment Expense - Indirect	401,345.15	431,970.19
Equipment Expense - Operating		
Administration	7,219,447.08	7,770,334.21
State Trunkline Maintenance	2,163,974.02	
Sundry Account Rec.		
Capital Outlay	10,147.43	10,921.74
*Other Distributive	1,686,544.44	1,815,237.90
*Other SAD Hvy Maint	147,043.68	158,264.00
*Other		.00
*Other		
*Other		
*Identify		
<b>A. Total Payroll</b>	<b>22,578,173.99</b>	

	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.
<b>B. Total Fringe Benefits</b>	4,484,569.90	1,597,254.73	6,525,338.28	10,623,610.22	95,638.82	1,084,029.56	24,410,441.51
<b>C. Less: Benefits Recovered</b>	447,992.24	159,559.95	556,092.89	1,061,776.15	105,318.67	107,774.53	2,438,514.43
<b>D. Less: Refunds</b>							.00
<b>E. Benefits to be Distributed</b>	4,036,577.66	1,437,694.78	5,969,245.39	9,561,834.07	(9,679.85)	976,255.03	21,971,927.08
<b>F. Applicable Labor Cost</b>	20,414,199.97	20,414,199.97	20,414,199.97	20,414,199.97	20,414,199.97	20,414,199.97	
<b>G. Factor</b>	0.197734	0.070426	0.292407	0.468391	(0.000474)	0.047822	1.076306

\*\*Identify -  
Other - (720-725) Medical Claims

**DISTRIBUTIVE EXPENSE - OVERHEAD**

Account No. 705 - 957

Override Calculation:

	Cost of Operations	Distributed Total
Primary Construction/Cap. Imp.	2,005,978.72	156,081.19
Primary Preservation - Struct. Imp.	39,863,548.01	3,101,702.94
Primary Maintenance	25,587,070.17	1,990,878.76
Local Construction/Cap. Imp.		.00
Local Preservation - Struct. Imp.	3,720,240.36	289,464.46
Local Maintenance	13,425,478.25	1,044,609.61
*Other Local SAD	607,892.24	47,298.88
*Other		.00
*Other		.00
*Other		.00
*Identify		
<b>A. Total Operations</b>	<b><u>85,210,207.75</u></b>	

	790 Small Road Tools	791 Inventory Adjustment	882 Liability Insurance	**Other (1)	**Other (2)	**Other (3)	Total
<b>B. Expenses Distributed</b>	102,755.09	(205,038.83)		217,132.53	1,398,128.29	1,544,131.74	3,057,108.82
<b>C. Applicable Operation Cost</b>	39,290,028.74	39,290,028.74		39,290,028.74	39,290,028.74	39,290,028.74	
<b>D. Factor</b>	0.002615	(0.005219)	0.00	0.005526	0.035585	0.039301	0.077808

**\*\*Identify**

- Other (1) Building \_\_\_\_\_
- Other (2) Material Handling \_\_\_\_\_
- Other (3) Distributive \_\_\_\_\_

**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>
Constr/Cap. Imp.	1,690,355.79	15,560.67	256,516.26	43,546.00	1,946,872.05	59,106.67
Preser - Struct. Imp.	17,224,604.85	1,258,366.26	22,638,943.16	2,461,874.10	39,863,548.01	3,720,240.36
Special Assessment		373,712.02		234,180.22	.00	607,892.24
Maintenance	23,048,316.67	12,635,371.90	2,538,753.50	790,106.35	25,587,070.17	13,425,478.25
<b>Total</b>	<u>41,963,277.31</u>	<u>14,283,010.85</u>	<u>25,434,212.92</u>	<u>3,529,706.67</u>	<u>67,397,490.23</u>	<u>17,812,717.52</u>

Totals should agree with expenditures reported on Page 5 of AFR.

Report Date: 6/28/2011

Year Ended - 9/30/2010

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
Labor	<u>2,093,573.95</u>	<u>                    </u>
Fringe Benefits	<u>2,379,137.43</u>	<u>                    </u>
Equipment Rental	<u>3,088,990.63</u>	<u>                    </u>
Materials	<u>1,644,280.89</u>	<u>                    </u>
Handling Charges	<u>                    </u>	<u>                    </u>
Overhead	<u>1,657,076.94</u>	<u>                    </u>
Other Charges	<u>                    </u>	<u>6,407,893.92</u>
<b>Total Charges for Current Year</b>	<b><u>10,863,059.84</u></b>	<b><u>6,407,893.92</u></b>
Beginning Balance	<u>1,699,928.41</u>	<u>3,291,851.78</u>
Sub-Total	<u>12,562,988.25</u>	<u>9,699,745.70</u>
Less Credits	<u>12,524,907.54</u>	<u>6,299,992.88</u>
<b>Ending Balance</b>	<b><u><u>38,080.71</u></u></b>	<b><u><u>3,399,752.82</u></u></b>

**SCHEDULE OF CAPITAL OUTLAY**

**Override Calculations**

Land and Improvements (971 - 974)	_____
Buildings (975)	_____
Equipment Road (976, 981)	<u>106,343.52</u>
Equipment Shop (977)	_____
Equipment Engineers (978)	_____
Yard and Storage Equipment (979)	<u>116,104.35</u>
Equipment Office (980)	<u>6,995.00</u>
Depletable Assets (987)	_____
Total Capital Outlay:	<u><u>229,442.87</u></u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Total Capital Outlay:	<u>97,123.17</u>	<u>66,377.82</u>	<u>65,941.88</u>	<u>229,442.87</u>
* Less : Equipment Retirements 689	<u>284.73</u>	<u>172.60</u>	<u>177.94</u>	<u>635.27</u>
Sub-total	<u>96,838.44</u>	<u>66,205.22</u>	<u>65,763.94</u>	<u>228,807.60</u>
* Less : Depreciation and Depletion 968	<u>1,385,512.09</u>	<u>839,901.02</u>	<u>865,867.77</u>	<u>3,091,280.88</u>
Net Capital Outlay Expenditure	<u>(1,288,673.65)</u>	<u>(773,695.80)</u>	<u>(800,103.83)</u>	<u>(2,862,473.28)</u>

**NOTE :** Equipment Retirement and Depreciation is prorated in the same ratio as Beginning Fixed Asset Balance

**DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF EQUIPMENT**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
**Beginning Capital Asset Balances Prior Year's Report (Pg. 2)	<u>7,885,062.87</u>	<u>4,779,945.52</u>	<u>4,927,724.47</u>	<u>17,592,732.86</u>
Percentage of Total	<u>44.82%</u>	<u>27.17%</u>	<u>28.01%</u>	<u>100 %</u>
* Gain or (loss) on disposal 693	<u>(284.73)</u>	<u>(172.60)</u>	<u>(177.94)</u>	<u>(635.27)</u>

\*Overridable Fields

\*\* Do Not Include Infrastructure Balance



Year Ended - 9/30/2010

**MAINTENANCE EXPENDITURES - 90% OF MTF RETURNS**

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

 **Override Calculations**

	Primary Road Fund	Local Road Fund	Total
Michigan Transportation Fund (MTF) Returns (From Revenue Page 3)			<u>57,424,979.48</u>
<b>DEDUCTIONS</b>			
Administrative Expense (from Page 5 Expenditures)			<u>6,076,799.78</u>
Total Capital Outlay (from Capital Outlay)			<u>229,442.87</u>
Debt Principal Payment (from Page 5 Expenditures)			<u>1,500,000.00</u>
Interest Expense (from Page 5 Expenditures)			<u>214,846.50</u>
Total Deductions			<u>8,021,089.15</u>
Adjusted MTF Returns			<u>49,403,890.33</u>
Preser - Struct Imp (from Page 5 Expenditures)	<u>39,863,548.01</u>	<u>4,328,132.60</u>	<u>44,191,680.61</u>
Routine Maintenance (from Page 5 Expenditures)	<u>25,587,070.17</u>	<u>13,425,478.25</u>	<u>39,012,548.42</u>
<b>Less</b> Federal Aid for Preser - Struct Imp	<u>19,605,714.54</u>	<u>.00</u>	<u>19,605,714.54</u>
TOTAL RD EXPENSE (Excluding Fed Aid)	<u>45,844,903.64</u>	<u>17,753,610.85</u>	<u>63,598,514.49</u>
90% of Adjusted MTF Returns			<u>44,463,501.30</u>

**TEN YEARS OF QUALIFIED EXPENDITURES**

**FOR NONMOTORIZED IMPROVEMENTS**

(for Compliance with Section 10K of Act51)

Fiscal Year	2001	2002	2003	2004	2005
Expenditures	787,958.00	783,890.00	1,724,673.00	2,356,495.00	1,754,075.00

Fiscal Year	2006	2007	2008	2009	2010
Expenditures	1,244,285.00	1,749,685.00	1,315,370.00	1,185,616.00	1,191,715.00

TOTAL 14,093,762.00

\*Total must equal or exceed 1% of MTF Returns, page 3, multiplied by 10.

$$\underline{57,424,979.48} \times .10 = \underline{5,742,497.95}$$

**INDIRECT EQUIPMENT AND STORAGE EXPENSE**

## Activity 511

<u>Account Number</u>	<u>Account Name</u>	<u>Amount Recorded</u>
707	Wages - Shop and Garage	243,340.02
712-724	Fringe Benefits - Shop Employees	835,183.20
721	Drug Testing	56.02
728	Office Supplies - Shop	9,973.48
731	Janitor Supplies - Shop	20,653.09
733	Welding Supplies	
734	Safety Supplies - Shop	
736	Tire Shop Supplies	
737	Shop Supplies	
791	Equipment Material/Parts Inventory Adjustment	66,718.19
801	Contractual Services - Shop	28,467.10
805	Health Services	
806	Laundry Services	10,765.90
807	Data Processing - Shop	
810	Education Expense - Shop	54,565.17
850-859	Communications - Shop	23,119.96
861	Travel and Mileage - Shop Employees	
862	Freight Costs	2,140.01
875	Insurance - Shop Buildings	
876	Insurance - Boiler and Machine	
878	Insurance - Fleet	136,870.96
883	Insurance - Underground Tank	
921-923	Utilities - Shop and Storage Buildings	355,476.00
931	Buildings Repairs and Maintenance	1,399,999.03
932	Yard and Storage Repairs and Maintenance	
933	Shop Equipment Repairs and Maintenance	84,040.78
934	Office Equipment Repairs and Maintenance	
941	Equipment Rental - Shop Pickup/Wrecker	482,226.78
944-947	Underground Storage Tank Expense	
956	Safety Expense - Shop	9,889.31
968	Depreciation - Shop Building	175,958.98
968	Depreciation - Storage Building	98,584.31
968	Depreciation - Shop Equipment	
968	Depreciation - Stockroom Expense	
	Other:	
	Stock Handling-Misc	72,636.57
	Fuel Handling Charges	21,038.03
	<b>TOTAL (Transfer to Equipment Expenses)</b>	<b>4,131,702.89</b>

Year Ended - 9/30/2010

**ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION**

(for Compliance with Section 14(4) of Act51)

<u>Account Number</u>	<u>Account Name</u>	<u>Amount Recorded</u>
703-708	Salaries and Wages	3,402,644.24
709-714	Administrative Leave	.00
724	Fringe Benefits	1,903,871.19
727	Postage	30,632.18
728	Office Supplies	51,532.58
730	Dues and Subscriptions	73,954.80
801	Contractual Services	63,381.86
803	Legal Services	
804	Auditing and Accounting Services	
807	Data Processing	302,160.88
810	Education	52,710.07
850-853	Communications	
861	Travel and Mileage	38,468.46
862	Freight	
873	Public Relations	
874	Advertising	21,368.91
875	Insurance - Building and Contents	147,461.00
876	Insurance - Boiler and Machinery	
877	Insurance - Bonds	12,150.00
880	Insurance - Umbrella	
881	Insurance - Errors and Omissions	123,970.00
882	Insurance - General Liability	319,404.92
920-923	Utilities	
931	Building Repair/Maintenance	350,098.50
934	Office Equipment Repair/Maintenance	86,398.12
942	Building Rental	
955-956	Miscellaneous	95.86
966-967	Overhead	
968	Depreciation - Buildings	216,804.59
968	Depreciation - Engineering Equipment	.00
968	Depreciation - Office Equipment and Furniture	
	Other: Bond Payment Fees	9,697.02
	Safety Control Awards	22,259.23
	Other Professional Services	579,737.19
	Broker Fees	23,763.78
	Loss Control Serv GIL	5,250.64
	<b>TOTAL</b>	<b>7,837,816.02</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	70,840.88
629	Overhead - State Trunkline Maintenance	1,687,018.30
691	Purchase Discounts	
	Other	3,157.06
	<b>Total Credits to Administrative Expense</b>	<b>1,761,016.24</b>
	<b>Net Administrative Expense</b>	<b>6,076,799.78</b>

**FOREST ROAD PROJECTS**

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

\*NOTE: Insert Type of Project by Number

- |                     |                        |                       |
|---------------------|------------------------|-----------------------|
| 1. Reconstruction   | 4. Paving Gravel Roads | 7. Bridge Recondition |
| 2. Resurfacing      | 5. Culvert Replacement | 8. Matching Funds     |
| 3. Gravel Surfacing | 6. Bridge Replacement  | 9. Zero Dollars Spent |

Road Name

Location

Amount Spent

\*Type

TOTAL

.00

Year Ended - 9/30/2010

**CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS**

## Summary

**CONSTRUCTION / CAPACITY IMPROVEMENTS**

ROADS	Primary System		Local System	
	* Unit	Expenditures	* Unit	Expenditures
New Construction, New Location	1.27 mi.	3,502.80	.12 mi.	59,106.67
Widening	24.94 mi.	1,943,369.25	mi.	
BRIDGES				
New Location	ea.		ea.	
<b>TOTAL CONSTRUCTION/CAPACITY IMP</b>		<b>1,946,872.05</b>		<b>59,106.67</b>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

ROADS	Primary System		Local System	
	* Unit	Expenditures	* Unit	Expenditures
Reconstruction	8.25 mi.	6,092,194.81	mi.	
Resurfacing	58.26 mi.	21,652,782.25	47.32 mi.	1,071,815.83
Gravel Surfacing	mi.		8.54 mi.	510,452.35
Paving Gravel Roads	11.80 mi.	564,470.76	2.67 mi.	1,906,056.30
SAFETY PROJECTS				
Intersection Improvements	11.00 ea.	2,129,893.84	4.00 ea.	547,799.89
Railroad Crossing Improvements	ea.		ea.	
Other	14.00 ea.	704,067.01	ea.	
MISCELLANEOUS				
Roadside Parks	ea.		ea.	
Other	32.00 ea.	6,794,301.12	4.00 ea.	292,008.23
<b>Subtotals</b>		<b>37,937,709.79</b>		<b>4,328,132.60</b>
BRIDGES				
Replacement	7.00 ea.	1,809,473.29	ea.	.00
Recondition or Repair	2.00 ea.	116,364.93	ea.	
Replace with Culvert	ea.		ea.	
<b>Bridge Subtotals</b>		<b>1,925,838.22</b>		<b>.00</b>
<b>TOTAL PRESERVATION - STRUCT IMP</b>		<b>39,863,548.01</b>		<b>4,328,132.60</b>

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

**SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION**

Township	Local Roads			Primary Roads			Population		
	Miles Outside Municipalities	Local Urban	Funds Received	Miles Outside Municipalities	Primary Urban	Funds Received	Population Outside Municipalities	Funds Received	
ADDISON	49.23	.53	75,312.26	23.40		32,432.40	5,948	68,223.56	
BLOOMFIELD	222.77	222.77	664,300.14	54.47	54.47	555,267.18	41,070	471,072.90	
BRANDON	59.85	8.41	102,958.78	26.24	5.31	83,139.12	13,733	157,517.51	
COMMERCE	103.26	103.26	307,921.32	58.52	58.52	596,552.88	35,874	411,474.78	
GROVELAND	43.64	.98	67,509.60	31.55	1.40	56,059.50	5,476	62,809.72	
HIGHLAND	73.47	60.19	199,592.50	33.27	29.15	302,865.42	19,202	220,246.94	
HOLLY	45.51	1.59	71,236.26	24.80	3.24	62,910.72	5,276	60,515.72	
INDEPENDENCE	146.21	135.50	420,275.94	30.80	30.08	307,633.44	34,681	397,791.07	
LYON	73.92	46.80	180,617.28	36.05	27.08	288,485.94	14,545	166,831.15	
MILFORD	53.52	44.64	146,560.80	20.67	20.67	210,709.98	6,175	70,827.25	
NOVI	1.81	1.81	5,397.42	32.25	32.25	328,756.50	150	1,720.50	
OAKLAND	90.48	75.95	248,481.32	34.38	24.93	267,234.12	16,779	192,455.13	
ORION	120.21	119.98	358,128.58	40.53	40.53	413,162.82	32,421	371,868.87	
OXFORD	84.22	55.41	208,850.96	20.01	9.16	108,415.14	17,090	196,022.30	
ROSE	58.02	1.50	90,044.28	24.45		33,887.70	6,250	71,687.50	
ROYAL OAK	9.02	9.02	26,897.64	22.52	22.52	229,568.88	2,419	27,745.93	
SPRINGFIELD	80.19	58.95	207,946.26	24.40	17.44	187,429.92	13,940	159,891.80	
WATERFORD	219.10	219.10	653,356.20	63.39	63.39	646,197.66	71,707	822,479.29	
W. BLOOMFIELD	226.23	226.23	674,617.86	57.15	57.15	582,587.10	64,690	741,994.30	
WHITE LAKE	116.52	115.67	346,214.84	30.15	30.15	307,349.10	30,019	344,317.93	
Totals	1,877.18	1,508.29	5,056,220.24	689.00	527.44	5,600,645.52	437,445	5,017,494.15	

Local Road Rate Per Mille	1,514	Primary Road Rate Per Mille	1,366	Population Rate Per Capita	11.47
Local Urban Road Rate Per Mille	1,468	Primary Urban Road Rate Per Mille	8,808		

**SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS**

Township	<u>Expenditures</u>			Township Contributions*
	Construction/ Capacity Improv	Preservation - Struct Improv	Total	
ADDISON		2,346,019.00	2,346,019.00	21,231.00
BLOOMFIELD		141,791.00	141,791.00	3,830.00
BRANDON		194,809.00	194,809.00	29,854.00
COMMERCE	42,506.00	444,502.00	487,008.00	371,097.00
GROVELAND		138,214.00	138,214.00	15,800.00
HIGHLAND		988,442.00	988,442.00	26,277.00
HOLLY		52,449.00	52,449.00	
INDEPENDENCE	58.00	1,644,848.00	1,644,906.00	374,399.00
LYON		460,901.00	460,901.00	420.00
MILFORD		49,780.00	49,780.00	4,678.00
OAKLAND		2,454,280.00	2,454,280.00	47,404.00
ORION		893,616.00	893,616.00	44,898.00
OXFORD		2,971,668.00	2,971,668.00	154,471.00
ROSE		44,631.00	44,631.00	3,896.00
ROYAL OAK	58,486.00	20,558.00	79,044.00	898.00
SPRINGFIELD	812.00	334,197.00	335,009.00	49,966.00
WEST BLOOMFIELD	1,036.00	5,637,442.00	5,638,478.00	229,674.00
WATERFORD	3,503.00	99,082.00	102,585.00	313,810.00
WHITE LAKE		143,516.00	143,516.00	2,742.88
			.00	
TOTALS	106,401.00	19,060,745.00	19,167,146.00	1,695,345.88

\* 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, page 4 of 6, Township Contributions

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



**ROAD COMMISSION FOR OAKLAND COUNTY  
RECONCILIATION OF REVENUE & EXPENDITURES  
ACT 51 REPORT 9/30/10**

	TRIAL BALANCE ACCOUNT #	REVENUES	EXPENDITURES
<b><u>BALANCE PER TRIAL BALANCE</u></b>		<b>\$122,349,657.89</b>	<b>\$118,005,450.66</b>
RECLASSIFICATION OF REVENUE/ EXPENDITURE AMOUNTS	*	(10,117.22)	(10,117.22)
DELETION OF COSTS, OPERATING CREDITS:			
Equipment Credits	000-66900	(14,344,013.76)	(14,344,013.76)
Depreciation Credits	000-69001-4	(3,091,280.88)	(3,091,280.88)
SAD Contractor & Other Payments	000-67205	(204,033.57)	(204,033.57)
Proceeds-Long Term Debt	000-69802 & 69804	-	-
Extraordinary Item-Gain on fire Loss	000-69304 & 000-69600	-	-
<b><u>BALANCE PER AUDIT REPORT</u></b>		<b>\$104,700,212.46</b>	<b>\$100,356,005.23</b>
RECLASSIFICATION OF REVENUE/ EXPENDITURE AMOUNTS	*	10,117.22	10,117.22
RECLASSIFICATION OF GAIN ON Equipment Retirements	000-68900	(635.27)	(635.27)
Purchase Discounts	000-69100	-	-
DELETION OF COSTS, OPERATING CREDITS:			
Handling Charges	000-64600	(70,840.88)	(70,840.88)
ITEMS REQUIRING NETTING OF REVENUE/ EXPENDITURE AMOUNTS:			
Spec Assessment-Contributions	000-67201/48602	-	-
Special Assessment-Expenses	000-67202/48603	(10,117.22)	(10,117.22)
Overhead-State Maintenance	000-62700/51501	(1,645,373.99)	(1,645,373.99)
Overhead-State Non-Maint	000-62800/51501	(41,644.31)	(41,644.31)
Maps and Plans	000-64400/51501	(3,157.06)	(3,157.06)
Proceeds-Long Term Debt	000-69802 & 69804	-	-
Extraordinary Item-Gain on fire Loss	000-69304 & 000-69600	-	-
<b><u>BALANCE PER ACT 51 REPORT</u></b>		<b>\$102,938,560.95</b>	<b>\$98,594,353.72</b>

