

2013
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Oakland County
Michigan
Year Ended 2013

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 - 2013

Start: 10/01/2012 End: 09/30/2013

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

1. Cash	\$7,720,747.40
2. Investments	35,858,011.82
3. Accounts Receivable	
a. Michigan Transportation Fund	10,451,944.12
b. State Trunkline Maintenance	255,594.64
c. State Transportation Department - Other	6,381,277.08
d. Due on County Road Agreement	788,573.35
e. Due on Special Assessment	7,549,158.65
f. Sundry Accounts Receivable	533,399.78

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	0.00
6. Equipment Materials and Parts	4,532,367.60
7. Prepaid Insurance	606,355.79
8. Deferred Expense - Federal Aid	0.00

9. Other

296,008.34

10. TOTAL ASSETS**\$74,973,438.57**

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$7,038,272.09
12. Notes Payable (Short Term	0.00
13. Accrued Liability	870,759.15
14. Advances	3,066,281.65
15. Deferred Revenue - Special Assessment District	6,309,111.45
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	3,403,395.45
18. Other	3,571,308.62

Fund Balances

19. Primary Road Fund	41,442,155.05
20. Local Road Fund	1,334,905.23
21. County Road Commission Fund	7,937,249.88
22. Total Fund Balances	50,714,310.16
23. TOTAL LIABILITIES AND FUND BALANCES	<u>\$74,973,438.57</u>

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$1,514,524.72	
25. Land Improvements	\$372,934.21		
25 a.Less: Accumulated Depreciation	0.00	372,934.21	
26. Depletable Assets	1,461,627.97		
26 a.Less: Accumulated Depreciation	(1,340,216.35)	121,411.62	
27. Buildings	13,222,331.88		
27 a.Less: Accumulated Depreciation	(5,347,917.43)	7,874,414.45	
28. Equipment - Road	48,813,727.15		
28 a.Less: Accumulated Depreciation	(46,766,432.23)	2,047,294.92	
29. Equipment - Shop	1,263,219.26		
29 a.Less: Accumulated Depreciation	(1,220,259.57)	42,959.69	
30. Equipment - Engineers	541,510.98		
30 a.Less: Accumulated Depreciation	(395,531.67)	145,979.31	
31. Yard and Storage Equipment	6,969,877.81		
31 a.Less: Accumulated Depreciation	(5,476,232.73)	1,493,645.08	
32. Office Equipment and Furniture	3,156,030.05		
32 a.Less: Accumulated Depreciation	(3,054,574.31)	101,455.74	
33. Infrastructure	1,086,572,963.00		
33 a.Less: Accumulated Depreciation	(366,167,943.00)	720,405,020.00	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		968,229.63	
	36. Total Assets		<u>\$735,087,869.37</u>
 <u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	6,193,644.09	
	37 b.Local	4,219,883.92	
	37 c.Co. Road Comm.	4,269,321.36	
	37 d.Infrastructure	720,405,020.00	
	38. Total Equities		<u>\$735,087,869.37</u>
 <u>Long Term Debt</u>			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		1,500,000.00	
41. Vested Vacation and Sick Leave Payable		2,666,700.00	
42. Installment/Lease Purchase Payable		0.00	
43. Other		2,906,033.00	
	44. Total Liabilities		<u>\$7,072,733.00</u>
 <u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<u>\$0.00</u>

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<u>Taxes</u>				
46. County Wide Millage	\$0.00	\$0.00	\$0.00	\$0.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	0.00	0.00
<u>Licenses and Permits</u>				
49. Specify	819,210.81	217,764.90	0.00	1,036,975.71
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	14,780,426.92	0.00	0.00	14,780,426.92
51. C Funds - Federal	1,382,824.83	0.00	0.00	1,382,824.83
52. D Funds - Federal	5,183,155.12	0.00	0.00	5,183,155.12
53. Bridge	214,026.49	0.00	0.00	214,026.49
54. High Priority	3,150,060.10	0.00	0.00	3,150,060.10
55. Other	3,740,292.28	0.00	0.00	3,740,292.28
56. Total Federal Sources	28,450,785.74	0.00	0.00	28,450,785.74
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	8,474.66	1,525.34		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	6,198,464.01	2,289,801.62		8,488,265.63
60. Allocation	43,782,496.60	7,880,336.47		51,662,833.07
61. Total MTF	49,989,435.27	10,171,663.43		60,161,098.70
<u>Other</u>				
62. Local Bridge	1,923,443.83	0.00		1,923,443.83
63. Other	474,785.80	0.00	0.00	474,785.80
64. Total Other	2,398,229.63	0.00	0.00	2,398,229.63
<u>Economic Development Fund</u>				
65. Target Industries (A)	292,714.64	0.00		292,714.64
66. Urban congestion (C)	605,408.01	0.00		605,408.01
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	0.00	0.00		0.00
71. Total EDF	898,122.65	0.00		898,122.65
72. Total State Sources	\$53,285,787.55	\$10,171,663.43	\$0.00	\$63,457,450.98

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

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	\$2,259,113.34	\$22,642.87	\$0.00	\$2,281,756.21
74. Township Contr.	376,337.66	890,233.54	0.00	1,266,571.20
75. Other	1,029,877.30	221,941.15	0.00	1,251,818.45
76. Total Contributions	3,665,328.30	1,134,817.56	0.00	4,800,145.86
Charges for Service				
77. Trunkline Maintenance	0.00		8,619,190.26	8,619,190.26
78. Trunkline Non-maintenance	0.00		394,329.22	394,329.22
79. Salvage Sales	47,885.25	12,728.99	0.00	60,614.24
80. Other	1,970,024.39	771,977.41	0.00	2,742,001.80
81. Total Charges	2,017,909.64	784,706.40	9,013,519.48	11,816,135.52
Interest and Rents				
82. Interest Earned	517,549.32	12,677.94	110,232.23	640,459.49
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	517,549.32	12,677.94	110,232.23	640,459.49
Other				
85. Special Assessments	0.00	3,059,805.63	0.00	3,059,805.63
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	2,073.22	551.10	0.00	2,624.32
88. Gain (Loss) Equip. Disp.	0.00	0.00	0.00	0.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	1,570.65	417.51	0.00	1,988.16
91. Total Other	3,643.87	3,060,774.24	0.00	3,064,418.11
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$88,760,215.23	\$15,382,404.47	\$9,123,751.71	\$113,266,371.41

**ROAD COMMISSION FOR OAKLAND COUNTY
STATEMENT OF REVENUES
YEAR ENDED SEPTEMBER 30, 2013**

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LICENSES & PERMITS

	PRIMARY	LOCAL	TOTAL
Line 49			
Permit Fees	\$413,249.00	\$109,851.00	\$523,100.00
Inspection Charges	405,961.81	107,913.90	513,875.71
	<u>\$819,210.81</u>	<u>\$217,764.90</u>	<u>\$1,036,975.71</u>

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FEDERAL SOURCES

	PRIMARY	LOCAL	TOTAL
LINE 55 - Other			
CMAQ	\$3,410,393.90		\$3,410,393.90
FED HWY	509.09		509.09
NAT HWY SYS	65,179.16		65,179.16
SEMSIM	-		-
MFAP	76,840.34		76,840.34
F-M PART D	187,369.79		187,369.79
FED EARLY RETIREE REINSUR	-		-
	<u>\$3,740,292.28</u>	<u>\$0.00</u>	<u>\$3,740,292.28</u>

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CHARGES FOR SERVICE

	PRIMARY	LOCAL	TOTAL
Line 80			
Work Orders	\$993,855.15	\$264,189.34	\$1,258,044.49
Calcium Chloride	636,249.26	169,129.55	805,378.81
Rd Maint & Traf Signals	339,919.98	338,658.52	678,578.50
	<u>\$1,970,024.39</u>	<u>\$771,977.41</u>	<u>\$2,742,001.80</u>

**ROAD COMMISSION FOR OAKLAND COUNTY
RECONCILIATION OF REVENUE & EXPENDITURES
ACT 51 REPORT 9/30/2013**

	TRIAL BALANCE ACCOUNT #	REVENUES	EXPENDITURES
<u>BALANCE PER TRIAL BALANCE</u>		130,490,270.11	128,532,595.86
RECLASSIFICATION OF REVENUE/ EXPENDITURE AMOUNTS		-114,678.29	-114,678.29
DELETION OF COSTS, OPERATING CREDITS:			
Equipment Credits	66900	-10,776,389.19	-10,776,389.19
Depreciation Credits	69001-4	-1,251,467.66	-1,251,467.66
SAD Contractor & Other Payments	67205	-3,031,568.33	-3,031,568.33
Proceeds-Long Term Debt	69802 & 69804	0.00	
<u>BALANCE PER AUDIT REPORT</u>		115,316,166.64	113,358,492.39
RECLASSIFICATION OF REVENUE/ EXPENDITURE AMOUNTS		114,678.29	114,678.29
			0.00
RECLASSIFICATION OF GAIN ON			
Equipment Retirements	68900		
Purchase Discounts	69100	0.00	0.00
DELETION OF COSTS, OPERATING CREDITS:			
Handling Charges	64600	-98,677.51	-98,677.51
ITEMS REQUIRING NETTING OF REVENUE/ EXPENDITURE AMOUNTS:			
Spec Assessment-Contributions	67201/48601	0.00	0.00
Special Assessment-Expenses	67202/48603	-431,622.29	-431,622.29
Overhead-State Maintenance	62700/51501	-1,562,636.03	-1,562,636.03
Overhead-State Non-Maint	62800/51501	-67,591.48	-67,591.48
Maps and Plans	64400/51501	-3,946.21	-3,946.21
Proceeds-Long Term Debt	69802 & 69804	0.00	
<u>BALANCE PER ACT 51 REPORT</u>		113,266,371.41	111,308,697.16

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$4,709,281.74	\$0.00		\$4,709,281.74
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.	4,709,281.74	0.00		4,709,281.74
Preservation - Structural Improvements				
104. Roads	40,328,643.55	3,091,726.37		43,420,369.92
105. Structures	3,700,550.40	474,359.43		4,174,909.83
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	4,047,097.47		4,047,097.47
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	44,029,193.95	7,613,183.27		51,642,377.22
Maintenance				
111. Roads	8,876,554.25	8,487,511.58		17,364,065.83
112. Structures	175,622.11	0.00		175,622.11
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	4,812,420.88	2,204,556.98		7,016,977.86
115. Traffic Control	11,286,375.37	1,236,529.74		12,522,905.11
116. Total Maintenance	25,150,972.61	11,928,598.30		37,079,570.91
117. Total Construction, Preservation And Maintenance.	73,889,448.30	19,541,781.57		93,431,229.87
Other				
118. Trunkline Maintenance	0.00		8,603,571.51	8,603,571.51
119. Trunkline Non-maintenance	0.00		367,860.75	367,860.75
120. Administrative Expense	4,985,382.61	1,318,500.28		6,303,882.89
121. Equipment - Net	109,908.38	74,610.37	79,700.04	264,218.79
122. Capital Outlay - Net	733,102.54	502,901.59	527,082.72	1,763,086.85
123. Debt Principal Payment	0.00	500,000.00	0.00	500,000.00
124. Interest Expense	0.00	74,846.50	0.00	74,846.50
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	5,828,393.53	2,470,858.74	9,578,215.02	17,877,467.29
128. Total Expenditures	\$79,717,841.83	\$22,012,640.31	\$9,578,215.02	\$111,308,697.16

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

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	\$88,760,215.23	\$15,382,404.47	\$9,123,751.71	\$113,266,371.41
130. Total Expenditures	79,717,841.83	22,012,640.31	9,578,215.02	111,308,697.16
131. Excess of Revenues Over (Under) Expenditures	9,042,373.40	(6,630,235.84)	(454,463.31)	1,957,674.25
132. Optional Transfers				
132 a. Primary to Local (50%)	(7,000,000.00)	7,000,000.00		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	(7,000,000.00)	7,000,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	2,042,373.40	369,764.16	(454,463.31)	1,957,674.25
136. Beginning Fund	39,399,777.64	965,141.07	8,391,713.19	48,756,631.90
137. Adjustment	4.01	0.00	0.00	4.01
138. Beginning Fund Balance Restated	39,399,781.65	965,141.07	8,391,713.19	48,756,635.91
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$41,442,155.05	\$1,334,905.23	\$7,937,249.88	\$50,714,310.16

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,943,850.13
142. Depreciation	783,206.70
143. Other	2,806,709.40
144. Total Direct	5,533,766.23

145. Indirect Equipment Expense	3,533,666.06
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	1,973,175.69
148. Total Operating	\$1,973,175.69

149. TOTAL EQUIPMENT EXPENSE \$11,040,607.98

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	39,619.66	0.00		39,619.66
151. Preservation - Structural Improvement	370,860.79	56,230.91		427,091.70
152. Maintenance	4,072,226.65	2,986,816.76		7,059,043.41
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		2,133,425.88	2,133,425.88
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	1,117,208.54	1,117,208.54
157. Total Equipment Rental Credits	4,482,707.10	3,043,047.67	3,250,634.42	10,776,389.19
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				264,218.79

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$4,482,707.10	\$3,043,047.67	\$3,250,634.42	10,776,389.19
	(A)	(B)	(C)	(D)
160. Percent of Total	41.60 %	28.24 %	30.16 %	100.00 %
161. Prorated Total Equipment Expense	4,592,615.48	3,117,658.04	3,330,334.46	11,040,607.98
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	109,908.38	74,610.37	79,700.04	264,218.79

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$437,767.89	\$486,179.33
164. Primary Preservation - Struct Imp.	1,817,882.79	2,018,916.99
165. Primary Maintenance	4,638,804.66	5,151,796.15
166. Local Construction/Cap. Imp.	181,509.27	201,581.84
167. Local Preservation - Struct. Imp.	0.00	0.00
168. Local Maintenance	2,221,589.91	2,467,268.87
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	811,123.58	900,823.30
171. Equipment Expense - Indirect	171,786.79	190,784.18
172. Equipment Expense - Operating	0.00	0.00
173. Administration	6,268,542.79	6,961,762.13
174. State Trunkline Maintenance	1,988,164.75	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	6,392.84	7,099.80
177. Other	2,089,556.78	2,320,634.60
178. Total Payroll	\$20,633,122.05	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$20,633,122.05	Total Distributive \$20,706,847.19

	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	\$3,800,040.57	\$978,090.98	\$6,319,140.71	11,568,069.23	\$75,364.28	\$565,390.66	23,306,096.43
182. Less: Benefits Recovered	(423,805.53)	(109,083.14)	(704,752.16)	(1,290,147.20)	(8,405.12)	(63,056.09)	(2,599,249.24)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	3,376,235.04	869,007.84	5,614,388.55	10,277,922.03	66,959.16	502,334.57	20,706,847.19
185. Applicable Labor Cost	18,644,957.30	18,644,957.30	18,644,957.30	18,644,957.30	18,644,957.30	18,644,957.30	
186. Factor	0.181080	0.046608	0.301121	0.551244	0.003591	0.026942	1.110586

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$4,709,281.74	\$201,005.63
188. Primary Preservation - Struct Imp.	44,029,193.95	1,879,292.10
189. Primary Maintenance	25,150,972.61	1,073,515.55
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	3,566,085.80	152,210.76
192. Local Maintenance	11,928,597.30	509,146.70
193. Other	4,047,097.47	172,741.71
194. TOTAL	\$93,431,228.87	\$3,987,912.45

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	71,779.27	809.48	0.00	0.00	3,915,323.70	\$3,987,912.45
196. Applicable Operation Cost	93,431,228.87	93,431,228.87	93,431,228.87	93,431,228.87	93,431,228.87	
197. Factor	0.000768	0.000009	0.000000	0.000000	0.041906	\$0.042683

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

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.	\$1,723,383.31	\$0.00	\$2,985,898.43	\$0.00	\$4,709,281.74	\$0.00
199. Preser - Struct. Imp.	24,397,136.71	905,716.76	19,632,057.24	2,660,369.04	44,029,193.95	3,566,085.80
200. Special Assessment	0.00	905,590.11	0.00	3,141,507.36	0.00	4,047,097.47
201. Maintenance	22,683,793.34	11,138,965.24	2,467,179.27	789,633.06	25,150,972.61	11,928,598.30
202. Total	\$48,804,313.36	\$12,950,272.11	\$25,085,134.94	\$6,591,509.46	\$73,889,448.30	\$19,541,781.57

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$2,046,485.02	\$0.00
204. Fringe Benefits	2,538,513.00	0.00
205. Equipment Rental	2,108,491.50	0.00
206. Materials	1,987,821.74	0.00
207. Handling Charges	0.00	0.00
208. Overhead	1,562,636.03	0.00
209. Other	0.00	12,921,330.15
210. Total Charges for Current Yea	<u>\$10,243,947.29</u>	<u>\$12,921,330.15</u>
211. Beginning Balance	322,384.14	3,597,755.73
212. Sub-Total	10,566,331.43	16,519,085.88
213. Less Credits	(10,310,736.79)	(10,137,808.80)
214. Ending Balance	<u>\$255,594.64</u>	<u>\$6,381,277.08</u>

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	12,151.80
217. Equipment Road (976, 981)	1,501,492.48
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	1,468,168.80
221. Equipment Office (980)	32,741.43
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$3,014,554.51</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	1,256,466.32	851,310.19	906,778.00	3,014,554.51
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	1,256,466.32	851,310.19	906,778.00	3,014,554.51
227. Less: Depreciation and Depletion 968	(523,363.78)	(348,408.60)	(379,695.28)	(1,251,467.66)
228. Net Capital Outlay Expenditure	<u>\$733,102.54</u>	<u>\$502,901.59</u>	<u>\$527,082.72</u>	<u>\$1,763,086.85</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)	5,402,249.40	3,597,425.65	3,920,087.47	12,919,762.52
230. Percentage of Total	41.81 %	27.84 %	30.34 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	0.00	0.00	0.00

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

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			\$60,161,098.70
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 5 Expenditures)			6,303,882.89
234. Total Capital Outlay (from Capital Outlay)			3,014,554.51
235. Debt Principal Payment (from Page 5 Expenditures)			500,000.00
236. Interest Expense (from Page 5 Expenditures)			74,846.50
236 a. Total Deductions			9,893,283.90
236 b. Adjusted MTF Returns			50,267,814.80
237. Preser - Struct Imp (from Page 5 Expenditures)	\$44,029,193.95	\$7,613,183.27	51,642,377.22
238. Routine Maintenance (from Page 5 Expenditures)	25,150,972.61	11,928,598.30	37,079,570.91
239. Less Federal Aid for Preser - Struct Imp	(23,741,503.40)	0.00	(23,741,503.40)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	45,438,663.16	19,541,781.57	64,980,444.73
241. 90% of Adjusted MTF Returns			45,241,033.32

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

**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>2,356,495.00</u>	<u>1,754,075.00</u>	<u>1,244,285.00</u>	<u>1,749,685.00</u>	<u>1,315,370.00</u>
Fiscal Year	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Expenditures (\$)	<u>1,185,616.00</u>	<u>1,191,715.00</u>	<u>724,507.00</u>	<u>733,339.00</u>	<u>737,759.00</u>
				242. TOTAL	<u>\$12,992,846.00</u>

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

$$\underline{0,161,098.70} \times .10 = \underline{6,016,109.87}$$

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$613,358.12
712-724	Fringe Benefits - Shop Employees	858,942.98
721	Drug Testing	46.97
728	Office Supplies - Shop	5,309.96
731	Janitor Supplies - Shop	2,497.61
733	Welding Supplies	0.00
734	Safety Supplies - Shop	1,044.86
736	Tire Shop Supplies	0.00
737	Shop Supplies	10,857.52
791	Equipment Material/Parts Inventory Adjustment	69,564.25
801	Contractual Services - Shop	22,491.73
805	Health Services	0.00
806	Laundry Services	6,942.15
807	Data Processing - Shop	0.00
810	Education Expense - Shop	48,538.81
850-859	Communications - Shop	0.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	6,104.58
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	195,026.37
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	383,395.95
931	Buildings Repairs and Maintenance	764,381.15
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	303,131.70
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	6,127.60
968	Depreciation - Shop Building	175,830.34
968	Depreciation - Storage Building	21,656.24
968	Depreciation - Shop Equipment	24,387.59
968	Depreciation - Stockroom Expense	0.00
707	Other:	14,029.58
	243. TOTAL	\$3,533,666.06

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

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	\$3,062,802.67
709-714	Administrative Leave	0.00
724	Fringe Benefits	2,799,820.08
727	Postage	36,700.75
728	Office Supplies	59,681.16
730	Dues and Subscriptions	62,340.64
801	Contractual Services	293,239.94
803	Legal Services	84,273.71
804	Auditing and Accounting Services	134,575.00
807	Data Processing	262,244.59
810	Education	29,187.13
850-853	Communications	0.00
861	Travel and Mileage	40,766.40
862	Freight	0.00
873	Public Relations	6,928.32
874	Advertising	24,140.12
875	Insurance - Building and Contents	155,374.70
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	15,727.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	33,855.00
882	Insurance - General Liability	245,325.80
920-923	Utilities	0.00
931	Building Repair/Maintenance	358,831.49
934	Office Equipment Repair/Maintenance	46,374.84
942	Building Rental	0.00
955-956	Miscellaneous	36,811.30
966-967	Overhead	0.00
968	Depreciation - Buildings	51,661.78
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	71,422.47
	Other:	124,649.23
	244. TOTAL	\$8,036,734.12
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(98,677.51)
629	Overhead - State Trunkline Maintenance	(1,630,227.51)
691	Purchase Discounts	0.00
	Other:	(3,946.21)
	Total Credits to Administrative Expense	\$(1,732,851.23)
	245. Net Administrative Expense	\$6,303,882.89

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

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>
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246. Total

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

**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	19.41 mi.	4,709,281.74	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		4,709,281.74		0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	4.42 mi.	x \$622,010.00	0.00 mi.	\$0.00
252. Resurfacing	71.34 mi.	24,845,445.00	85.18 mi.	4,829,524.00
253. Gravel Surfacing	9.76 mi.	97,599.95	37.15 mi.	387,244.27
254. Paving Gravel Roads	4.91 mi.	176,781.00	21.12 mi.	1,913,357.00
SAFETY PROJECTS				
255. Intersection Improvements	7.00 ea.	6,896,296.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	10.00 ea.	2,359,505.60	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	19.00 ea.	5,331,006.00	6.00 ea.	8,698.57
260. Subtotals		10,328,643.55		7,138,823.84
BRIDGES				
261. Replacement	7.00 ea.	3,468,310.40	1.00 ea.	474,359.43
262. Recondition or Repair	2.00 ea.	153,736.00	0.00 ea.	0.00
263. Replace with Culvert	1.00 ea.	78,504.00	0.00 ea.	0.00
264. Bridge Subtotals		3,700,550.40		474,359.43
265. TOTAL PRESERVATION - STRUCT IMP		44,029,193.95		7,613,183.27

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

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Miles Outside Municipalities		Funds Received (\$)	Miles Outside Municipalities		Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
	Total Local (mi)	Local Urban (mi)		Total Primary (mi)	Primary Urban (mi)			
ADDISON	49.23	6.46	87,045.70	23.40	2.77	58,646.26	5,948	66,379.68
BLOOMFIELD	222.77	222.77	686,131.61	54.47	54.47	571,499.25	41,070	458,341.20
BRANDON	59.85	32.07	142,390.20	26.24	14.67	170,509.02	13,733	153,260.28
COMMERCE	105.46	105.46	324,816.80	59.70	59.70	626,372.41	35,874	400,353.84
GROVELAND	43.64	11.86	86,423.40	31.55	11.66	150,858.98	5,476	61,112.16
HIGHLAND	73.47	68.78	219,205.70	33.27	31.16	329,956.46	19,202	214,294.32
HOLLY	45.84	15.09	94,754.70	24.80	10.98	135,020.03	5,276	58,880.16
INDEPENDENCE	146.21	139.87	440,753.40	30.80	30.58	321,160.84	34,681	387,039.96
LYON	74.63	77.07	233,544.80	36.05	36.05	378,236.59	14,545	162,322.20
MILFORD	54.95	54.67	168,823.20	20.67	20.67	216,869.64	6,175	68,913.00
NOVI	1.81	1.81	5,574.80	32.25	32.25	338,367.00	150	1,674.00
OAKLAND	90.93	91.42	280,804.30	34.38	34.38	360,714.97	16,779	187,253.64
ORION	121.86	121.63	374,981.50	40.53	40.53	425,240.75	32,421	361,818.36
OXFORD	84.22	66.39	232,474.30	20.01	13.19	148,169.36	17,090	190,724.40
ROSE	58.02	3.09	95,757.30	24.45	3.31	65,043.28	6,250	69,750.00
ROYAL OAK	9.02	9.02	27,781.60	22.52	22.52	236,279.84	2,419	26,996.04
SPRINGFIELD	80.19	73.81	237,351.40	24.40	23.36	246,584.48	13,940	155,570.40
W. BLOOMFIELD	226.42	226.42	697,373.59	57.15	57.15	599,617.82	64,690	721,940.40
WATERFORD	219.10	219.10	674,828.02	63.39	63.39	665,087.87	71,707	800,250.12
WHITE LAKE	116.66	115.81	358,029.30	30.15	30.15	316,333.80	30,019	335,012.04
266. Totals	1,884.28	1,662.60	\$5,468,845.62	690.18	592.94	\$6,360,568.65	437,445	\$4,881,886.20

Local Road Rate Per Mile	1570	Primary Road Rate Per Mile	1434
Local Urban Road Rate Per Mile	1510	Primary Urban Road Rate Per Mile	9058
Population Rate Per Capita	11.16		

Year Ended - 2013

Start: 10/01/2012 End: 09/30/2013

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
ADDISON	0.00	3,863,715.00	3,863,715.00	0.00
BLOOMFIELD	0.00	805,993.00	805,993.00	705,711.12
BRANDON	0.00	0.00	0.00	23,022.00
COMMERCE	0.00	2,402,828.00	2,402,828.00	55,231.73
GROVELAND	0.00	123,366.00	123,366.00	0.00
HIGHLAND	0.00	1,303,325.00	1,303,325.00	17,702.40
INDEPENDENCE	0.00	254,989.00	254,989.00	2,158.20
LYON	137,501.00	593,663.00	731,164.00	9,902.75
MILFORD	0.00	99,986.00	99,986.00	2,787.98
OAKLAND	0.00	2,151,969.00	2,151,969.00	79,019.12
ORION	0.00	2,408,056.00	2,408,056.00	15,796.36
OXFORD	0.00	64,491.00	64,491.00	0.00
ROSE	0.00	185,416.00	185,416.00	53,674.96
SPRINGFIELD	0.00	205,792.00	205,792.00	66,430.24
WATERFORD	0.00	1,027,916.00	1,027,916.00	4,955.67
WEST BLOOMFIELD	0.00	6,023,999.00	6,023,999.00	228,378.52
WHITE LAKE	0.00	2,358,103.00	2,358,103.00	1,800.15
267. Totals	\$137,501.00	\$23,873,607.00	\$24,011,108.00	\$1,266,571.20

*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: 10/01/2012 End: 09/30/2013

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Resurf, Mill & Pulver

Location

MDOT Job #	Agency Job ID	Number of Lanes Treated	PR Version	PR Number	Begin Mile Point	End Mile Point	Date Open to Traffic	Pavement Type
	50151	2	12	4,413,538	23.212	26.224	11/15/2013	Asphalt
	50661	4	12	644,004	4.506	4.805	11/15/2013	Asphalt
	51191	2	12	625,408	5.125	8.130	11/15/2013	Asphalt
	51191	2	12	625,408	2.995	5.125	11/15/2013	Asphalt
	51511	2	12	655,009	1.551	7.084	11/15/2013	Asphalt
	51651	5	12	639,005	1.037	1.453	11/15/2013	Asphalt

Work Type: Thin Cncr Ovr (< 7") - Ultra Thin

Location

MDOT Job #	Agency Job ID	Number of Lanes Treated	PR Version	PR Number	Begin Mile Point	End Mile Point	Date Open to Traffic	Pavement Type
	50891	5	12	625,804	1.707	2.018	11/15/2013	Concrete

Work Type: Crk & Surfac Ovr Old Pv

Location

MDOT Job #	Agency Job ID	Number of Lanes Treated	PR Version	PR Number	Begin Mile Point	End Mile Point	Date Open to Traffic	Pavement Type
	50651	2	12	1,680,705	0.000	3.009	11/15/2013	Asphalt
	51111	5	12	4,462,980	20.987	22.014	11/15/2013	Asphalt