

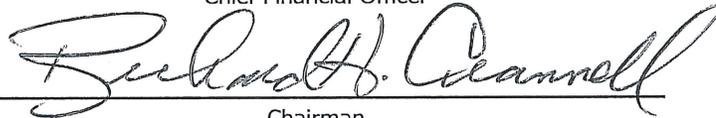
2015  
FISCAL YEAR  
ANNUAL FINANCIAL REPORT  
BOARD OF COUNTY ROAD COMMISSIONERS  
Saginaw County  
Michigan  
Year Ended 2015

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

4-26-16

Date

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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

1. Cash	\$185,992.41
2. Investments	7,820,448.97
3. Accounts Receivable :	
a. Michigan Transportation Fund	2,061,102.87
b. State Trunkline Maintenance	0.00
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	0.00
e. Due on Special Assesment	361,459.74
f. Sundry Accounts Receivable	2,078,401.78

**Inventories/Pre-Paid Insurance/Other**

4. Deferred Expense State Aid	0.00
5. Road Materials	176,625.87
6. Equipment Materials and Parts	107,781.30
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00

**9. Other**

496,724.07

**10. TOTAL ASSETS****\$13,288,537.01**

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

**Liabilities and Fund Balances****Liabilities**

11. Accounts Payable	\$814,646.88
12. Notes Payable ( Short Term)	0.00
13. Accrued Liability	153,416.21
14. Advances	0.00
15. Deferred Revenue - Special Assessment District	361,459.74
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,042,627.07
18. Other	340,503.33

**Fund Balances**

19. Primary Road Fund	647,161.46
20. Local Road Fund	4,109,960.48
21. County Road Commission Fund	5,818,761.84
<b>22. Total Fund Balances</b>	<b>10,575,883.78</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$13,288,537.01**

## Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$558,634.65	
25. Land Improvements	\$460,211.09		
25 a.Less: Accumulated Depreciation	(434,047.50)	26,163.59	
26. Depletable Assets	35,012.90		
26 a.Less: Accumulated Depreciation	(3,914.10)	31,098.80	
27. Buildings	2,544,090.14		
27 a.Less: Accumulated Depreciation	(2,040,420.96)	503,669.18	
28. Equipment - Road	16,448,837.75		
28 a.Less: Accumulated Depreciation	(14,983,984.27)	1,464,853.48	
29. Equipment - Shop	167,441.52		
29 a.Less: Accumulated Depreciation	(135,390.28)	32,051.24	
30. Equipment - Engineers	134,818.95		
30 a.Less: Accumulated Depreciation	(126,268.03)	8,550.92	
31. Yard and Storage Equipment	8,241.00		
31 a.Less: Accumulated Depreciation	(6,208.38)	2,032.62	
32. Office Equipment and Furniture	521,709.27		
32 a.Less: Accumulated Depreciation	(454,183.50)	67,525.77	
33. Infrastructure	324,210,308.05		
33 a.Less: Accumulated Depreciation	(165,151,376.23)	159,058,931.82	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	<b>36. Total Assets</b>		<b><u>\$161,753,512.07</u></b>
 <u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	511,970.25	
	37 b.Local	646,699.26	
	37 c.Co. Road Comm.	1,535,910.74	
	37 d.Infrastructure	159,058,931.82	
	<b>38. Total Equities</b>		<b><u>\$161,753,512.07</u></b>
 <u>Long Term Debt</u>			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		580,492.05	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	<b>44. Total Liabilities</b>		<b><u>\$580,492.05</u></b>
 <u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<b><u>\$0.00</u></b>

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

## STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Taxes</b>				
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
<b>Licenses and Permits</b>				
49. Specify	0.00	0.00	0.00	0.00
<b>Federal Sources</b>				
50. Surface Tran. Program (STP)	3,613,991.65	0.00	0.00	3,613,991.65
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	0.00	581,707.10	0.00	581,707.10
54. High Priority	0.00	0.00	0.00	0.00
55. Other	219,174.32	0.00	0.00	219,174.32
56. Total Federal Sources	3,833,165.97	581,707.10	0.00	4,414,873.07
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
57. Engineering	6,618.11	3,381.89		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	1,076,658.53	527,317.56		1,603,976.09
60. Allocation	7,648,275.04	3,908,303.98		11,556,579.02
61. Total MTF	8,731,551.68	4,439,003.43		13,170,555.11
<b>Other</b>				
62. Local Bridge	0.00	109,070.08		109,070.08
63. Other	2,134,480.95	0.00	0.00	2,134,480.95
64. Total Other	2,134,480.95	109,070.08	0.00	2,243,551.03
<b>Economic Development Fund</b>				
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	0.00	0.00		0.00
71. Total EDF	0.00	0.00		0.00
<b>72. Total State Sources</b>	<b>\$10,866,032.63</b>	<b>\$4,548,073.51</b>	<b>\$0.00</b>	<b>\$15,414,106.14</b>

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

## STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$116,308.13	\$116,308.13
74. Township Contr.	242,620.80	2,428,133.02	0.00	2,670,753.82
75. Other	0.00	0.00	339,955.36	339,955.36
76. Total Contributions	242,620.80	2,428,133.02	456,263.49	3,127,017.31
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		0.00	0.00
78. Trunkline Non-maintenance	0.00		0.00	0.00
79. Salvage Sales	0.00	0.00	0.00	0.00
80. Other	7,623.60	49,553.40	19,059.00	76,236.00
81. Total Charges	7,623.60	49,553.40	19,059.00	76,236.00
<b>Interest and Rents</b>				
82. Interest Earned	3,989.48	15,514.64	24,823.43	44,327.55
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	3,989.48	15,514.64	24,823.43	44,327.55
<b>Other</b>				
85. Special Assessments	0.00	49,748.04	0.00	49,748.04
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	77,958.71	77,958.71	0.00	155,917.42
88. Gain (Loss) Equip. Disp.	(8,018.93)	(10,129.18)	(24,056.80)	(42,204.91)
89. Contributions from Private Sources	0.00	0.00	13,116.33	13,116.33
90. Other	0.00	0.00	10,134.67	10,134.67
91. Total Other	69,939.78	117,577.57	(805.80)	186,711.55
<b>Other Financing Sources</b>				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	2,000,000.00	0.00	0.00	2,000,000.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	232,662.26	232,662.26
96. Total Other Fin. Sources	2,000,000.00	0.00	232,662.26	2,232,662.26
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$17,023,372.26</b>	<b>\$7,740,559.24</b>	<b>\$732,002.38</b>	<b>\$25,495,933.88</b>

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

## STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Construction/Capacity Improvement</b>				
98. Roads	\$1,695,922.31	\$0.00		\$1,695,922.31
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.	1,695,922.31	0.00		1,695,922.31
<b>Preservation - Structural Improvements</b>				
104. Roads	7,494,159.21	1,914,137.36		9,408,296.57
105. Structures	69,182.35	924,499.47		993,681.82
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	7,563,341.56	2,838,636.83		10,401,978.39
<b>Maintenance</b>				
111. Roads	1,989,706.82	5,950,520.74		7,940,227.56
112. Structures	20,250.07	272.87		20,522.94
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,319,003.45	907,318.10		2,226,321.55
115. Traffic Control	439,445.74	223,604.36		663,050.10
116. Total Maintenance	3,768,406.08	7,081,716.07		10,850,122.15
117. Total Construction, Preservation And Maintenance.	13,027,669.95	9,920,352.90		22,948,022.85
<b>Other</b>				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	396,131.34	301,647.39		697,778.73
121. Equipment - Net	(23,482.99)	(48,767.19)	(3,072.84)	(75,323.02)
122. Capital Outlay - Net	49,672.41	7,766.44	(373,269.48)	(315,830.63)
123. Debt Principal Payment	222,424.79	0.00	116,056.52	338,481.31
124. Interest Expense	6,672.74	0.00	8,471.48	15,144.22
125. Drain Assessment	17,909.16	53,727.47	0.00	71,636.63
126. Other	0.00	0.00	113,409.03	113,409.03
127. Total Other	669,327.45	314,374.11	(138,405.29)	845,296.27
<b>128. Total Expenditures</b>	<b>\$13,696,997.40</b>	<b>\$10,234,727.01</b>	<b>\$(138,405.29)</b>	<b>\$23,793,319.12</b>

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

## 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	<u>\$17,023,372.26</u>	<u>\$7,740,559.24</u>	<u>\$732,002.38</u>	<u>\$25,495,933.88</u>
130. Total Expenditures	<u>13,696,997.40</u>	<u>10,234,727.01</u>	<u>(138,405.29)</u>	<u>23,793,319.12</u>
131. Excess of Revenues Over (Under) Expenditures	<u>3,326,374.86</u>	<u>(2,494,167.77)</u>	<u>870,407.67</u>	<u>1,702,614.76</u>
132. Optional Transfers				
132 a. Primary to Local (50%)	<u>(3,500,000.00)</u>	<u>3,500,000.00</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>(3,500,000.00)</u>	<u>3,500,000.00</u>		<u>0.00</u>
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(173,625.14)</u>	<u>1,005,832.23</u>	<u>870,407.67</u>	<u>1,702,614.76</u>
136. Beginning Fund	<u>820,786.60</u>	<u>3,104,128.25</u>	<u>4,948,354.17</u>	<u>8,873,269.02</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>820,786.60</u>	<u>3,104,128.25</u>	<u>4,948,354.17</u>	<u>8,873,269.02</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>\$647,161.46</u>	<u>\$4,109,960.48</u>	<u>\$5,818,761.84</u>	<u>\$10,575,883.78</u>

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

**EQUIPMENT EXPENSE**

## Direct Equipment Expense

141. Labor and Fringe Benefits	\$281,645.16	
142. Depreciation	<u>734,823.62</u>	
143. Other	<u>746,097.09</u>	
<b>144. Total Direct</b>		<u>1,762,565.87</u>

145. Indirect Equipment Expense		<u>1,205,043.70</u>
---------------------------------	--	---------------------

## Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>387,706.21</u>	
<b>148. Total Operating</b>		<u>\$387,706.21</u>

**149. TOTAL EQUIPMENT EXPENSE** \$3,355,315.78

**Equipment Rental Credits:**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	743.48	0.00		743.48
151. Preservation - Structural Improvement	22,924.73	143,195.61		166,120.34
152. Maintenance	1,038,105.45	2,070,164.50		3,108,269.95
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		0.00	0.00
155. Other Reimbursable Charges	7,775.25	7,775.25	139,954.53	155,505.03
156. All Other Charges	0.00	0.00	0.00	0.00
157. Total Equipment Rental Credits	<u>1,069,548.91</u>	<u>2,221,135.36</u>	<u>139,954.53</u>	<u>3,430,638.80</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(75,323.02)</u>

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$1,069,548.91</u>	<u>\$2,221,135.36</u>	<u>\$139,954.53</u>	<u>\$3,430,638.80</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	31.18 %	64.74 %	4.08 %	100.00 %
161. Prorated Total Equipment Expense	<u>1,046,065.92</u>	<u>2,172,368.17</u>	<u>136,881.69</u>	<u>3,355,315.78</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(23,482.99)</u>	<u>(48,767.19)</u>	<u>(3,072.84)</u>	<u>(75,323.02)</u>

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

	<b>Total Labor Charge</b>	<b>Distributive Calc.</b>
163. Primary Construction/Cap. Imp.	\$2,429.00	\$2,429.00
164. Primary Preservation - Struct Imp.	80,119.00	80,119.00
165. Primary Maintenance	509,922.00	509,922.00
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	129,193.00	129,193.00
168. Local Maintenance	928,845.00	928,845.00
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	281,645.00	281,645.00
171. Equipment Expense - Indirect	241,159.00	241,159.00
172. Equipment Expense - Operating	0.00	0.00
173. Administration	0.00	0.00
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	8,645.00	8,645.00
<b>178. Total Payroll</b>	<b>\$2,181,957.00</b>	
179. Less Applicable Payroll	0.00	
<b>180. Total Applicable Labor Cost</b>	<b>\$2,181,957.00</b>	Total Distributive <b>\$2,181,957.00</b>

	<b>709-714 Vacation Holiday Sick Leave Longevity</b>	<b>719 Workers Comp. Insurance</b>	<b>715 - 718 Soc. Sec. Retirement</b>	<b>716 Health Insurance</b>	<b>717 Life and Disability Insurance</b>	<b>720 - 725 Other</b>	<b>Distributive Total Calc.</b>
181. Total Fringe Benefits	\$458,555.00	\$97,232.00	\$686,821.00	\$1,403,982.00	\$43,970.00	\$45.00	\$2,690,605.00
182. Less: Benefits Recovered	0.00	0.00	0.00	(106,154.00)	0.00	0.00	(106,154.00)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	458,555.00	97,232.00	686,821.00	1,297,828.00	43,970.00	45.00	2,584,451.00
185. Applicable Labor Cost	2,181,957.00	2,181,957.00	2,181,957.00	2,181,957.00	2,181,957.00	2,181,957.00	
186. Factor	0.210158	0.044562	0.314773	0.594800	0.020152	0.000021	1.184466

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

**DISTRIBUTIVE EXPENSE - OVERHEAD**  
**Account No. 705 - 957**

	<b>Cost of Operations</b>	<b>Distributed Total</b>
187. Primary Construction/Cap. Imp.	\$1,619,648.00	\$73,397.00
188. Primary Preservation - Struct Imp.	7,144,669.00	323,774.00
189. Primary Maintenance	3,044,369.00	137,961.00
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	2,569,184.00	116,428.00
192. Local Maintenance	5,773,618.00	261,642.00
193. Other	98,697.00	0.00
<b>194. TOTAL</b>	<b>\$20,250,185.00</b>	<b>\$913,202.00</b>

	<b>790 Small Road Tools</b>	<b>791 Inventory Adjustment</b>	<b>882 Liability</b>	<b>716 Health Insurance</b>	<b>Other</b>	<b>Total</b>
195. Expenses Distributed	0.00	57,662.00	254,166.00	0.00	605,846.00	\$917,674.00
196. Applicable Operation Cost	20,250,185.00	20,250,185.00	20,250,185.00	20,250,185.00	20,250,185.00	
197. Factor	0.000000	0.002847	0.012551	0.000000	0.029918	\$0.045316

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

**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.	\$0.00	\$0.00	\$1,695,922.31	\$0.00	\$1,695,922.31	\$0.00
199. Preser - Struct. Imp.	28,657.67	428,458.52	7,534,683.89	2,410,178.31	7,563,341.56	2,838,636.83
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	376,840.61	708,171.61	3,391,565.47	6,373,544.46	3,768,406.08	7,081,716.07
<b>202. Total</b>	<u>\$405,498.28</u>	<u>\$1,136,630.13</u>	<u>\$12,622,171.67</u>	<u>\$8,783,722.77</u>	<u>\$13,027,669.95</u>	<u>\$9,920,352.90</u>

**Year Ended - 2015**

**Start:** 01/01/2015 **End:** 12/31/2015

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$0.00	\$0.00
204. Fringe Benefits	0.00	0.00
205. Equipment Rental	0.00	0.00
206. Materials	0.00	0.00
207. Handling Charges	0.00	0.00
208. Overhead	0.00	0.00
209. Other	0.00	0.00
<b>210. Total Charges for Current Yea</b>	<b>\$0.00</b>	<b>\$0.00</b>
211. Beginning Balance	0.00	0.00
212. Sub-Total	0.00	0.00
213. Less Credits	0.00	0.00
<b>214. Ending Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>

## Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

## SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	47,767.22
217. Equipment Road (976, 981)	498,253.45
218. Equipment Shop (977)	31,098.10
219. Equipment Engineers (978)	3,960.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	41,774.98
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$622,853.75</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	249,141.50	249,141.50	124,570.75	622,853.75
225. Less: Equipment Retirements 689	(40,226.43)	(40,226.43)	(20,113.23)	(100,566.09)
226. Sub-total	208,915.07	208,915.07	104,457.52	522,287.66
227. Less: Depreciation and Depletion 968	(159,242.66)	(201,148.63)	(477,727.00)	(838,118.29)
228. Net Capital Outlay Expenditure	<u>\$49,672.41</u>	<u>\$7,766.44</u>	<u>\$(373,269.48)</u>	<u>\$(315,830.63)</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)	571,978.26	722,498.85	1,715,934.76	3,010,411.87
230. Percentage of Total	19.00 %	24.00 %	57.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>(8,018.93)</u>	<u>(10,129.18)</u>	<u>(24,056.80)</u>	<u>(42,204.91)</u>

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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

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

	<b>Primary Road Fund</b>	<b>Local Road Fund</b>	<b>Total</b>
232. Michigan Transportation Fund (MTF) Returns			<u>\$13,170,555.11</u>
<b><u>DEDUCTIONS</u></b>			
233. Administrative Expense (from Page 5 Expenditures)			<u>697,778.73</u>
234. Total Capital Outlay (from Capital Outlay)			<u>622,853.75</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>338,481.31</u>
236. Interest Expense (from Page 5 Expenditures)			<u>15,144.22</u>
236 a. Total Deductions			<u>1,674,258.01</u>
236 b. Adjusted MTF Returns			<u>11,496,297.10</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$7,563,341.56</u>	<u>\$2,838,636.83</u>	<u>10,401,978.39</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>3,768,406.08</u>	<u>7,081,716.07</u>	<u>10,850,122.15</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(3,084,199.38)</u>	<u>0.00</u>	<u>(3,084,199.38)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>8,247,548.26</u>	<u>9,920,352.90</u>	<u>18,167,901.16</u>
241. 90% of Adjusted MTF Returns			<u>10,346,667.39</u>

**Year Ended - 2015**

**Start:** 01/01/2015 **End:** 12/31/2015

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

<b>Fiscal Year</b>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<b>Expenditures (\$)</b>	<u>538,834.00</u>	<u>1,449,052.00</u>	<u>889,516.00</u>	<u>85,469.00</u>	<u>771,432.00</u>
<b>Fiscal Year</b>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b>Expenditures (\$)</b>	<u>422,689.00</u>	<u>57,789.47</u>	<u>186,182.60</u>	<u>0.00</u>	<u>0.00</u>
<b>242. TOTAL</b>					<u>\$4,400,964.07</u>

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

$$\underline{3,170,555.11} \times .10 = \underline{1,317,055.51}$$

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

**INDIRECT EQUIPMENT AND STORAGE EXPENSE**  
**Activity 511**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$158,647.98
712-724	Fringe Benefits - Shop Employees	509,012.44
721	Drug Testing	7,856.76
728	Office Supplies - Shop	436.88
731	Janitor Supplies - Shop	2,144.63
733	Welding Supplies	7,314.63
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	1,648.67
737	Shop Supplies	62,290.28
791	Equipment Material/Parts Inventory Adjustment	5,164.26
801	Contractual Services - Shop	27,325.34
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	1,920.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	4,812.29
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	988.21
875	Insurance - Shop Buildings	52,135.05
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	23,567.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	87,051.26
931	Buildings Repairs and Maintenance	56,795.68
932	Yard and Storage Repairs and Maintenance	44,991.18
933	Shop Equipment Repairs and Maintenance	8,137.96
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	184.50
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	54,135.09
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	5,038.21
968	Depreciation - Stockroom Expense	0.00
707	Other:	83,445.40
	<b>243. TOTAL</b>	<b>\$1,205,043.70</b>

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

**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	\$282,383.09
709-714	Administrative Leave	52,189.19
724	Fringe Benefits	183,759.08
727	Postage	4,404.00
728	Office Supplies	6,012.80
730	Dues and Subscriptions	17,220.00
801	Contractual Services	6,737.11
803	Legal Services	29,683.63
804	Auditing and Accounting Services	13,280.00
807	Data Processing	13,478.96
810	Education	4,071.87
850-853	Communications	2,359.37
861	Travel and Mileage	2,238.68
862	Freight	20.00
873	Public Relations	138.38
874	Advertising	399.82
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	415.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	27,875.12
931	Building Repair/Maintenance	18,599.82
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	34,912.03
	Other:	2,324.75
	<b>244. TOTAL</b>	<b>\$702,502.70</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(4,723.97)
	Other:	0.00
	<b>Total Credits to Administrative Expense</b>	<b>\$(4,723.97)</b>
	<b>245. Net Administrative Expense</b>	<b>\$697,778.73</b>

**Year Ended - 2015**

**Start:** 01/01/2015 **End:** 12/31/2015

**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: 01/01/2015 End: 12/31/2015

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

**CONSTRUCTION / CAPACITY IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
247. New Construction, New Location	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
248. Widening	1.00 mi.	1,695,922.31	0.00 mi.	0.00
<b>BRIDGES</b>				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
<b>250. TOTAL CONSTRUCTION/CAPACITY IMP</b>		<b>\$1,695,922.31</b>		<b>\$0.00</b>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
251. Reconstruction	8.87 mi.	x \$6,926,158.81	17.63 mi.	\$1,516,491.65
252. Resurfacing	1.10 mi.	88,571.00	0.00 mi.	0.00
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
<b>SAFETY PROJECTS</b>				
255. Intersection Improvements	5.00 ea.	99,241.17	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
<b>MISCELLANEOUS</b>				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	3.00 ea.	380,188.23	29.00 ea.	397,645.71
260. Subtotals		7,494,159.21		1,914,137.36
<b>BRIDGES</b>				
261. Replacement	1.00 ea.	69,182.35	1.00 ea.	924,499.47
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
<b>264. Bridge Subtotals</b>		<b>69,182.35</b>		<b>924,499.47</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$7,563,341.56</b>		<b>\$2,838,636.83</b>

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

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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 (\$)
Albee	42.03	0.00	71,114.76	27.24	0.00	42,113.04	2,160	25,984.80
Birch Run	55.71	0.00	94,261.32	20.06	0.00	31,012.76	4,478	53,870.34
Blumfield	60.49	0.00	102,349.08	2.54	0.00	3,926.84	1,954	23,506.62
Brady	54.08	0.00	91,503.36	12.14	0.00	18,768.44	1,928	23,193.84
Brant	61.92	0.00	104,768.64	18.97	0.00	29,327.62	1,989	23,927.67
Bridgeport	71.56	36.26	174,708.05	44.38	14.47	196,974.85	10,514	126,483.42
Buena Vista	82.24	44.39	204,802.89	20.52	7.58	98,966.10	8,676	104,372.28
Carrollton	28.67	28.67	90,912.57	8.14	8.14	84,794.38	6,103	73,419.09
Chapin	36.23	0.00	61,301.16	8.03	0.00	12,414.38	1,060	12,751.80
Chesaning	36.34	0.00	61,487.28	17.20	0.00	26,591.20	2,265	27,247.95
Frankenmuth	62.60	0.00	105,919.20	16.44	0.00	25,416.24	1,959	23,566.77
Fremont	48.72	0.00	82,434.24	30.56	0.00	47,245.76	2,096	25,214.88
James	17.08	1.46	31,058.70	7.75	1.01	20,941.21	2,023	24,336.69
Jonesfield	31.01	0.00	52,468.92	13.60	0.00	21,025.60	889	10,694.67
Kochville	31.81	15.43	76,643.49	17.60	9.75	113,701.85	5,078	61,088.34
Lakefield	28.78	0.00	48,695.76	17.41	0.00	26,915.86	1,029	12,378.87
Maple Grove	46.40	0.00	78,508.80	18.24	0.00	28,199.04	2,668	32,096.04
Marion	32.62	0.00	55,193.04	14.63	0.00	22,617.98	923	11,103.69
Richland	74.91	0.00	126,747.73	18.23	0.00	28,183.58	4,144	49,852.32
Saginaw	146.14	146.14	463,409.94	40.46	40.56	422,358.93	40,840	491,305.20
Spaulding	26.81	5.20	53,053.32	7.24	0.22	13,144.66	2,153	25,900.59
St. Charles	45.99	0.00	77,815.08	17.72	0.00	27,395.12	1,445	17,383.35
Swan Creek	35.72	0.00	60,438.24	6.36	0.00	9,832.56	2,310	27,789.30
Taymouth	52.78	0.00	89,303.76	31.89	0.00	49,301.94	4,520	54,375.60
Thomas	73.05	47.96	194,533.44	24.02	13.03	152,724.05	11,985	144,179.55
Tittabawassee	63.51	30.63	152,760.69	32.19	20.78	234,105.12	9,726	117,003.78
Zilwaukee	2.92	0.30	5,384.34	5.58	5.58	58,126.86	67	806.01
<b>266. Totals</b>	<b>1,350.12</b>	<b>356.44</b>	<b>\$2,811,577.80</b>	<b>499.14</b>	<b>121.12</b>	<b>\$1,846,125.97</b>	<b>134,982</b>	<b>\$1,623,833.46</b>

Local Road Rate Per Mile	1692	Primary Road Rate Per Mile	1546
Local Urban Road Rate Per Mile	1479	Primary Urban Road Rate Per Mile	8871
Population Rate Per Capita	12.03		

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

**SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS**  
Expenditures

<b>Township</b>	<b>Construction/ Capacity Improvement (\$)</b>	<b>Preservation - Struct Improvement (\$)</b>	<b>Total (\$)</b>	<b>Township Contributions* (\$)</b>
Albee	0.00	1,495,460.11	1,495,460.11	57,548.69
Birch Run	0.00	51,384.36	51,384.36	88,684.35
Blumfield	0.00	0.00	0.00	157,290.63
Brady	0.00	28,257.08	28,257.08	79,425.30
Brant	0.00	19,704.65	19,704.65	73,661.66
Bridgeport	0.00	162,648.45	162,648.45	70,830.11
Buena Vista	0.00	101,064.66	101,064.66	47,216.90
Carrollton	0.00	37,823.91	37,823.91	36,627.76
Chapin	0.00	0.00	0.00	45,779.10
Chesaning	0.00	23,162.96	23,162.96	44,698.37
Frankenmuth	0.00	1,208,061.61	1,208,061.61	291,674.85
Fremont	0.00	144,751.48	144,751.48	98,155.49
James	0.00	1,637.12	1,637.12	12,987.36
Jonesfield	0.00	70,459.65	70,459.65	11,311.89
Kochville	0.00	213,087.01	213,087.01	125,100.80
Lakefield	0.00	0.00	0.00	43,007.66
Maple Grove	0.00	100,324.46	100,324.46	167,922.93
Marion	0.00	738,673.33	738,673.33	47,249.78
Richland	0.00	15,023.29	15,023.29	92,366.41
Saginaw	1,695,702.31	543,289.73	2,238,992.04	405,190.70
Spaulding	0.00	9,773.86	9,773.86	12,745.45
St. Charles	0.00	26,120.68	26,120.68	106,820.13
Swan Creek	0.00	16,617.51	16,617.51	56,609.81
Taymouth	0.00	18,098.84	18,098.84	89,804.82
Thomas	0.00	2,782,006.24	2,782,006.24	320,632.25
Tittabawassee	0.00	2,232,945.76	2,232,945.76	79,580.80
Zilwaukee	0.00	3,027.80	3,027.80	7,829.82
<b>267. Totals</b>	<b>\$1,695,702.31</b>	<b>\$10,043,404.55</b>	<b>\$11,739,106.86</b>	<b>\$2,670,753.82</b>

\*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: 01/01/2015 End: 12/31/2015

**ASSET MANAGEMENT**  
**Projects Completed During the County Fiscal Year**

**Work Type:**

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
2015-45900744	2,226,159.58	11/09/2015	Asphalt
2015-45901583	2,397,721.08	10/24/2015	Asphalt
2015-45900101	714,248.56	10/01/2015	Asphalt
2015-45900054	1,490,049.26	07/24/2015	Asphalt
2015-48901133-411	175,707.08	06/09/2015	Asphalt

**Work Type:** Bit Resurf & Minor Widening

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
2015_45101513	1,695,922.31	09/03/2015	Asphalt

**Work Type:** Multiple Course Chip Seal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
2015-02-2A-104	38,706.05	09/30/2015	
2015-02-7A-104	38,706.05	09/30/2015	

**Work Type:** Single Course Chip Seal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
2015-03-9-104	20,772.48	09/30/2015	Asphalt
2015-03-1-104	42,267.48	09/30/2015	Asphalt
2015-03-4-104	45,157.56	09/30/2015	Asphalt
2015-03-18-104	36,126.05	09/30/2015	Asphalt
2015-03-5-104	49,995.82	09/30/2015	Asphalt
2015-03-21-104	63,581.84	09/30/2015	Asphalt
2015-03-10-104	72,252.10	09/30/2015	Asphalt
2015-03-17-104	63,430.85	09/30/2015	Asphalt
2015-02-3-104	150,764.12	09/30/2015	Asphalt
2015-02-6-104	60,830.24	09/30/2015	Asphalt
2015-02-2-104	75,142.19	09/30/2015	Asphalt
2015-02-7-104	18,765.54	09/30/2015	Asphalt

## Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

<u>2015-02-24-104</u>	46,241.34	<u>09/30/2015</u>	<u>Asphalt</u>
<u>2015-02-11-104</u>	113,240.03	<u>09/30/2015</u>	<u>Asphalt</u>
<u>2015-04-16-104</u>	36,487.31	<u>09/30/2015</u>	<u>Asphalt</u>
<u>2015-04-12-104</u>	9,350.84	<u>09/30/2015</u>	<u>Asphalt</u>
<u>2015-04-19-104</u>	74,806.70	<u>09/30/2015</u>	<u>Asphalt</u>
<u>2015-04-23-104</u>	67,375.08	<u>09/30/2015</u>	<u>Asphalt</u>
<u>2015-04-25-104</u>	77,691.32	<u>09/30/2015</u>	<u>Asphalt</u>
<u>2015-06-8-104</u>	18,320.97	<u>09/30/2015</u>	<u>Asphalt</u>
<u>2015-06-15-104</u>	40,853.77	<u>09/30/2015</u>	<u>Asphalt</u>
<u>2015-06-26-104</u>	68,313.59	<u>09/30/2015</u>	

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

## Sub Ledger Report

## Line: 1 Cash

Account	Description	Amount (\$)
001	Accounts Payable	27,509.28
004	Petty Cash	381.50
007	Payroll	28,246.71
009	Prescription Drug	7,012.95
010	Retiree Health	109,753.88
012	Credit Card	13,088.09

## Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
018	Sundry Receivables	17,854.71
056	Interest Receivable	9,760.45
071	Cities	1,070.88
072	County	5,374.06
074	Road Commissions	1,543.75
076	Townships	484,317.43
077	Villages	0.00
078	Special State Qtr Pmt	515,853.43
078	State Disb over 60 days	1,042,627.07

## Line: 9 Other (Identify)

Account	Description	Amount (\$)
123	Prepaid Expenses	3,133.10
123 HP	Prepaid Health Plus	76,093.96
123 PBS	PBS Short Term	600.00
123 SALT	Prepaid Salt	372,355.98
123CRASI	CRASIF	32,559.00
123DELTA	Delta Dental	11,982.03

## Line: 13 Accrued Liability

Account	Description	Amount (\$)
231	PR Ded. Payable	24,103.07
257	Accrued Wages Payable	129,313.14

## Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	Due to State	91,956.98
230	Due to Other Government	0.00
233	Due to Former Employees	0.00
259	Accr. MERS Payable	46,986.41
264	Other Accr. Liab.	28,033.11
283	Performance Deposits	168,922.64
284	Prepaid Permits	4,602.00
999	Rounding due to FB	2.19

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

**Line: 28 Equipment Road - A**

Account	Description	Amount (\$)
138	Licensed Equipment	7,942,971.54
148	Non-Licensed Equipment	8,175,049.90
150	Misc. Tools	66,563.37
154	Radio Equipment	264,252.94

**Line: 28 Less Accumulated Depreciation - A**

Account	Description	Amount (\$)
139	Licensed Equipment Depr.	(7,068,909.55)
149	Non-Licensed Equipment Depr.	(7,600,732.91)
151	Misc. Tools Depr.	(55,625.51)
154	Radio Equipment Depr.	(258,716.30)

**Line: 41 Vested Vacation and Sick Leave - B**

Account	Description	Amount (\$)
343	Vac & Sick	580,492.05

**Line: 50 Surface Tran. Program (STP) - Primary**

Account	Description	Amount (\$)
071R&U	STP	3,406,308.23
510.03	Safety	199,220.26
511.071U	STP (Force Account)	8,463.16

**Line: 55 FS-Other - County**

Account	Description	Amount (\$)
535	Med-D Reimbursements	0.00

**Line: 55 FS-Other - Primary**

Account	Description	Amount (\$)
510 .16	ARRA	0.00
510.04	Rail Road Safety	28,583.78
510.17	HRR (High Risk Rural)	0.00
510.18	Trans Comm & Syst Pres	4,353.60
511.18	Trans. Comm & Syst Pres	35,999.99
512	CDBG Grant	0.00
523	US Fish & Wildlife	0.00
530.04	FEMA	150,236.95

**Line: 63 OTH-Other - Local**

Account	Description	Amount (\$)
560 01	Special Winter Funds Local	0.00
560 02	Local Agency Dist Local	0.00

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

**Line: 63 OTH-Other - Primary**

Account	Description	Amount (\$)
551	State D	361,833.14
554	Job Today	0.00
560	Scrap Tire Revenue	40,047.17
560 02	Local Agency Dist	1,609,697.72
560 03	PRIP	0.00
560 04	SAW Grant	122,902.92

**Line: 73 City and Village - County**

Account	Description	Amount (\$)
583.01	City	70,422.88
583.05	Villages	45,885.25
583.1GPS	GPS Charges	0.00

**Line: 75 CFL-Other - County**

Account	Description	Amount (\$)
583.03	Schools/Private	1,137.25
583.06CO	County	338,818.11
583.06MC	Mosquito Control	0.00

**Line: 80 SC-Other - County**

Account	Description	Amount (\$)
600	25% Charges for Services	19,059.00

**Line: 80 SC-Other - Local**

Account	Description	Amount (\$)
600	65% Charges for Services	49,553.40

**Line: 80 SC-Other - Primary**

Account	Description	Amount (\$)
600	10%Charges for Services	7,623.60

**Line: 87 Sundry Refunds - County**

Account	Description	Amount (\$)
687	Sundry Refunds	0.00
687.01	Signs - Sundry Revenue	0.00

**Line: 87 Sundry Refunds - Local**

Account	Description	Amount (\$)
687	Sundry 1/2	75,057.60
687 01	sign sundry	443.32
687.02	Fuel Rebates (1/2)	2,457.79

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

**Line: 87 Sundry Refunds - Primary**

Account	Description	Amount (\$)
687	Sundry	75,057.60
687 01	Sign Sundry	443.33
687.02	Fuel Rebates (1/2)	2,457.78

**Line: 89 Contributions from Private Sources - Local**

Account	Description	Amount (\$)
675	(Subdivision Donations)	0.00

**Line: 90 Other2 Other - County**

Account	Description	Amount (\$)
674	Donations from Public Sources	0.00
676	Damage Revenue	9,829.37
677.01	Court Hearing Fees	0.00
677.02	Jury Duty Revenue	305.30
696	Insurance Recovery	0.00

**Line: 109 Other - Primary**

Account	Description	Amount (\$)
-	Signal Upgrade	0.00

**Line: 126 Other - County**

Account	Description	Amount (\$)
519-521	519/521	113,409.03

**Line: 142 Depreciation - Primary**

Account	Description	Amount (\$)
138	Depr (assets on Hand)	408,042.22
148	Depr.- (Assets on Hand)	320,062.44
154	Depr. - (Assets on Hand)	6,718.96

**Line: 143 Other - Primary**

Account	Description	Amount (\$)
510	Direct-After Distr.	746,097.09

**Line: 150 Construction / Capacity Imp. - Local**

Account	Description	Amount (\$)
481	Local Road	0.00
482	Local Bridge	0.00

**Line: 150 Construction / Capacity Imp. - Primary**

Account	Description	Amount (\$)
451	Primary Road	743.48
452	Primary Bridge	0.00

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

**Line: 151 Preservation-Structural Imp. - Local**

Account	Description	Amount (\$)
489	Local Road	140,885.03
490	Local Bridge	2,310.58

**Line: 151 Preservation-Structural Imp. - Primary**

Account	Description	Amount (\$)
459	Primary Road	22,753.79
460	Primary Bridge	170.94

**Line: 177 Other - Distributive Calculation**

Account	Description	Amount (\$)
519	519/521	8,645.00

**Line: 177 Other - Total Labor Charge**

Account	Description	Amount (\$)
519	Non-Road Related	8,645.00
521	Non-Road Related	0.00

**Line: 181 Total Fringe Benefits - Other**

Account	Description	Amount (\$)
716MED	Part D Advisors Invoices	0.00
720-725	20-725 Unemployment; 716C=Empl/Ret Contr.	45.00

**Line: 182 Less Benefits Recovered - Health Insurance**

Account	Description	Amount (\$)
725	Empl/Ret Hlth Contrib.	(106,154.00)

**Line: 193 Other - Cost of Operations**

Account	Description	Amount (\$)
519	Non-Road Related	88,775.00
521	Non-Road Related	9,922.00

**Line: 193 Other - Distributed Total**

Account	Description	Amount (\$)
Non Road	519	0.00
Non Road	521	0.00

**Line: 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
514-516	Distributive Salaries	380,609.00
514-516	Education	2,603.00
514-516	Various Supplies & Services	222,634.00

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

**Line: 242 Expenditure10**

Account	Description	Amount (\$)
521	Non-Road Related	0.00

**Line: 243 707 Other**

Account	Description	Amount (\$)
738	Computer Supplies	986.89
746	Oil Waste, etc.	11,449.72
748	Blades	59,084.93
790	Small Road Tools	4,563.44
791	Parts Inv. Adjustment	0.00
874	Advertising	0.00
890	Claims	1,325.15
940	Rental CSX	365.00
955	Miscellaneous	0.00
968.01	Depr. Land Impr.	5,670.27

**Line: 243 712-724 Fringe Benefits - Shop Employees**

Account	Description	Amount (\$)
709-719,	Benefits & Benefit Recovered	223,368.44
965	Distributive	285,644.00

**Line: 244 244 Other**

Account	Description	Amount (\$)
738	Computer Supplies	1,937.78
811	Bank Charges	386.97
890	Claims Paid	0.00

**Line: 257 Other Local System \*Unit**

Account	Description	Amount (\$)
489.....	Traffic Signals, Cr. Culverts, Drainage Only, Concrete, Design-Survey, etc.	0.00

**Line: 257 Other Local System Expenditure**

Account	Description	Amount (\$)
489.....	Traffic Signals, Cr. Culverts, Drainage Only, Concrete, Design-Survey, etc.	0.00

**Line: 257 Other Primary System \*Unit**

Account	Description	Amount (\$)
459.....	Traffic Signals, Cr. Culverts, Drainage Only, Concrete, Design-Survey, etc.	0.00

**Line: 257 Other Primary System Expenditure**

Account	Description	Amount (\$)
459.....	Traffic Signals, Cr. Culverts, Drainage Only, Concrete, Design-Survey, etc.	0.00

**Year Ended - 2015**

**Start: 01/01/2015 End: 12/31/2015**

**Line: 259 Other Local System \*Unit**

<b>Account</b>	<b>Description</b>	<b>Amount (\$)</b>
489	Cross Culverts	29.00

**Line: 259 Other Local System Expenditure**

<b>Account</b>	<b>Description</b>	<b>Amount (\$)</b>
489	Cross Culverts	397,645.71

**Line: 259 Other Primary System \*Unit**

<b>Account</b>	<b>Description</b>	<b>Amount (\$)</b>
459	Cross Culverts	3.00

**Line: 259 Other Primary System Expenditure**

<b>Account</b>	<b>Description</b>	<b>Amount (\$)</b>
459	Cross Culvert	380,188.23