

2014
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Kalkaska County
Michigan
Year Ended 2014

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 - 2014

Start: 01/01/2014 End: 12/31/2014

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

1. Cash	\$952,900.19
2. Investments	0.00
3. Accounts Receivable	
a. Michigan Transportation Fund	474,322.87
b. State Trunkline Maintenance	0.00
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	130,972.11
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	892,264.50

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	225,852.04
6. Equipment Materials and Parts	173,591.86
7. Prepaid Insurance	66,920.22
8. Deferred Expense - Federal Aid	0.00

9. Other

0.00

10. TOTAL ASSETS**\$2,916,823.79**

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$218,711.62
12. Notes Payable (Short Term	0.00
13. Accrued Liability	43,809.60
14. Advances	13,533.80
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	845,279.49
18. Other	175,231.19

Fund Balances

19. Primary Road Fund	369,561.32
20. Local Road Fund	0.00
21. County Road Commission Fund	1,250,696.77
22. Total Fund Balances	1,620,258.09

23. TOTAL LIABILITIES AND FUND BALANCES**\$2,916,823.79**

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$0.00	
25. Land Improvements	\$92,464.31		
25 a.Less: Accumulated Depreciation	0.00	92,464.31	
26. Depletable Assets	0.00		
26 a.Less: Accumulated Depreciation	0.00	0.00	
27. Buildings	608,526.73		
27 a.Less: Accumulated Depreciation	(574,325.08)	34,201.65	
28. Equipment - Road	4,134,880.82		
28 a.Less: Accumulated Depreciation	(3,148,088.29)	986,792.53	
29. Equipment - Shop	70,117.71		
29 a.Less: Accumulated Depreciation	(54,443.47)	15,674.24	
30. Equipment - Engineers	0.00		
30 a.Less: Accumulated Depreciation	0.00	0.00	
31. Yard and Storage Equipment	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Office Equipment and Furniture	32,239.81		
32 a.Less: Accumulated Depreciation	(18,293.39)	13,946.42	
33. Infrastructure	29,668,356.57		
33 a.Less: Accumulated Depreciation	(11,567,539.94)	18,100,816.63	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		<u>\$19,243,895.78</u>
 <u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	1,143,079.15	
	37 d.Infrastructure	18,100,816.63	
	38. Total Equities		<u>\$19,243,895.78</u>
 <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		43,105.20	
42. Installment/Lease Purchase Payable		619,397.88	
43. Other		0.00	
	44. Total Liabilities		<u>\$662,503.08</u>
 <u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<u>\$0.00</u>

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

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	0.00	0.00	44,715.00	44,715.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	743,546.26	0.00	0.00	743,546.26
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	279,102.50	0.00	0.00	279,102.50
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	0.00	0.00	0.00
56. Total Federal Sources	1,022,648.76	0.00	0.00	1,022,648.76
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	6,145.94	3,854.06		10,000.00
58. Snow Removal	0.00	226,844.89		226,844.89
59. Urban Road	0.00	0.00		0.00
60. Allocation	1,875,542.20	1,176,133.14		3,051,675.34
61. Total MTF	1,881,688.14	1,406,832.09		3,288,520.23
<u>Other</u>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	343,835.69	0.00	343,835.69
64. Total Other	0.00	343,835.69	0.00	343,835.69
<u>Economic Development Fund</u>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	127,136.49	0.00		127,136.49
68. Forest Road (E)	60,972.14	21,689.00		82,661.14
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	188,108.63	21,689.00		209,797.63
72. Total State Sources	\$2,069,796.77	\$1,772,356.78	\$0.00	\$3,842,153.55

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

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	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	187,811.42	475,576.57	0.00	663,387.99
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	187,811.42	475,576.57	0.00	663,387.99
Charges for Service				
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	8,280.98	8,280.98
80. Other	0.00	0.00	653.98	653.98
81. Total Charges	0.00	0.00	8,934.96	8,934.96
Interest and Rents				
82. Interest Earned	239.80	0.00	549.03	788.83
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	239.80	0.00	549.03	788.83
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	53,898.00	53,898.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	72,489.52	72,489.52
89. Contributions from Private Sources	0.00	0.00	1,075.50	1,075.50
90. Other	0.00	0.00	3,717.39	3,717.39
91. Total Other	0.00	0.00	131,180.41	131,180.41
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	64,431.20	64,431.20
96. Total Other Fin. Sources	0.00	0.00	64,431.20	64,431.20
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$3,280,496.75	\$2,247,933.35	\$249,810.60	\$5,778,240.70

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
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.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	1,181,510.60	378,871.10		1,560,381.70
105. Structures	0.00	0.00		0.00
106. Safety Projects	278,352.48	0.00		278,352.48
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.	1,459,863.08	378,871.10		1,838,734.18
Maintenance				
111. Roads	298,840.96	1,004,664.73		1,303,505.69
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,028,153.13	463,657.31		1,491,810.44
115. Traffic Control	37,455.08	28,816.30		66,271.38
116. Total Maintenance	1,364,449.17	1,497,138.34		2,861,587.51
117. Total Construction, Preservation And Maintenance.	2,824,312.25	1,876,009.44		4,700,321.69
Other				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	290,718.53	193,105.67		483,824.20
121. Equipment - Net	158,398.31	181,606.07	12,450.01	352,454.39
122. Capital Outlay - Net	0.00	0.00	(113,614.69)	(113,614.69)
123. Debt Principal Payment	0.00	0.00	70,523.32	70,523.32
124. Interest Expense	0.00	0.00	21,175.22	21,175.22
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	449,116.84	374,711.74	(9,466.14)	814,362.44
128. Total Expenditures	\$3,273,429.09	\$2,250,721.18	\$(9,466.14)	\$5,514,684.13

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

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	\$3,280,496.75	\$2,247,933.35	\$249,810.60	\$5,778,240.70
130. Total Expenditures	3,273,429.09	2,250,721.18	(9,466.14)	5,514,684.13
131. Excess of Revenues Over (Under) Expenditures	7,067.66	(2,787.83)	259,276.74	263,556.57
132. Optional Transfers				
132 a. Primary to Local (50%)	(2,787.83)	2,787.83		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	(2,787.83)	2,787.83		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	4,279.83	0.00	259,276.74	263,556.57
136. Beginning Fund	365,281.49	0.00	991,420.03	1,356,701.52
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	365,281.49	0.00	991,420.03	1,356,701.52
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$369,561.32	\$0.00	\$1,250,696.77	\$1,620,258.09

Year Ended - 2014

Start: 01/01/2014 **End:** 12/31/2014

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$177,710.29	
142. Depreciation	<u>367,833.71</u>	
143. Other	<u>318,806.98</u>	
144. Total Direct		<u>864,350.98</u>

145. Indirect Equipment Expense		<u>411,199.25</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>315,495.99</u>	
148. Total Operating		<u>\$315,495.99</u>

149. TOTAL EQUIPMENT EXPENSE \$1,591,046.22

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	0.00	4,919.85		4,919.85
152. Maintenance	556,641.82	633,278.46		1,189,920.28
153. Inventory Operations	0.00	0.00	12,001.36	12,001.36
154. MDOT	0.00		0.00	0.00
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	31,750.34	31,750.34
157. Total Equipment Rental Credits	<u>556,641.82</u>	<u>638,198.31</u>	<u>43,751.70</u>	<u>1,238,591.83</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>352,454.39</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$556,641.82</u>	<u>\$638,198.31</u>	<u>\$43,751.70</u>	<u>\$1,238,591.83</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	44.94 %	51.53 %	3.53 %	100.00 %
161. Prorated Total Equipment Expense	<u>715,040.13</u>	<u>819,804.38</u>	<u>56,201.71</u>	<u>1,591,046.22</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>158,398.31</u>	<u>181,606.07</u>	<u>12,450.01</u>	<u>352,454.39</u>

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct Imp.	0.00	0.00
165. Primary Maintenance	202,126.82	234,740.81
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	1,403.40	1,629.85
168. Local Maintenance	231,935.72	269,359.92
169. Inventory	7,089.76	8,233.74
170. Equipment Expense - Direct	82,221.67	95,488.62
171. Equipment Expense - Indirect	82,846.54	96,214.33
172. Equipment Expense - Operating	0.00	0.00
173. Administration	164,683.07	191,255.41
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	40,137.20	46,613.58
178. Total Payroll	\$812,444.18	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$812,444.18	Total Distributive \$943,536.26

	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	\$141,628.04	\$28,337.00	\$470,556.80	\$276,899.29	\$1,581.68	\$31,875.45	\$950,878.26
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183. Less: Refunds	0.00	(7,342.00)	0.00	0.00	0.00	0.00	(7,342.00)
184. Benefits to be Distributed	141,628.04	20,995.00	470,556.80	276,899.29	1,581.68	31,875.45	943,536.26
185. Applicable Labor Cost	812,444.18	812,444.18	812,444.18	812,444.18	812,444.18	812,444.18	
186. Factor	0.174323	0.025842	0.579187	0.340823	0.001947	0.039234	1.161356

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	1,459,863.08	51,893.29
189. Primary Maintenance	1,364,449.17	48,501.63
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	378,871.10	13,467.61
192. Local Maintenance	1,497,138.34	53,218.30
193. Other	0.00	0.00
194. TOTAL	\$4,700,321.69	\$167,080.83

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	494.21	1,335.03	47,316.25	0.00	117,935.34	\$167,080.83
196. Applicable Operation Cost	4,700,321.69	4,700,321.69	4,700,321.69	4,700,321.69	4,700,321.69	
197. Factor	0.000105	0.000284	0.010067	0.000000	0.025091	\$0.035547

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

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	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	0.00	76,066.52	1,459,863.08	302,804.58	1,459,863.08	378,871.10
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,364,449.17	1,455,535.94	0.00	41,602.40	1,364,449.17	1,497,138.34
202. Total	<u>\$1,364,449.17</u>	<u>\$1,531,602.46</u>	<u>\$1,459,863.08</u>	<u>\$344,406.98</u>	<u>\$2,824,312.25</u>	<u>\$1,876,009.44</u>

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
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
210. Total Charges for Current Yea	\$0.00	\$0.00
211. Beginning Balance	0.00	0.00
212. Sub-Total	0.00	0.00
213. Less Credits	0.00	0.00
214. Ending Balance	\$0.00	\$0.00

Year Ended - 2014

Start: 01/01/2014 **End:** 12/31/2014

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	251,543.96
218. Equipment Shop (977)	9,530.36
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	14,110.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$275,184.32</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	275,184.32	275,184.32
225. Less: Equipment Retirements 689	0.00	0.00	(3,999.48)	(3,999.48)
226. Sub-total	0.00	0.00	271,184.84	271,184.84
227. Less: Depreciation and Depletion 968	0.00	0.00	(384,799.53)	(384,799.53)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(113,614.69)</u>	<u>\$(113,614.69)</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)	0.00	0.00	1,256,693.86	1,256,693.86
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>0.00</u>	<u>0.00</u>	<u>72,489.52</u>	<u>72,489.52</u>

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

MAINTENANCE EXPENDITURES - 90% OF MTF RETURNS

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

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$3,288,520.23</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 5 Expenditures)			<u>483,824.20</u>
234. Total Capital Outlay (from Capital Outlay)			<u>275,184.32</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>70,523.32</u>
236. Interest Expense (from Page 5 Expenditures)			<u>21,175.22</u>
236 a. Total Deductions			<u>850,707.06</u>
236 b. Adjusted MTF Returns			<u>2,437,813.17</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$1,459,863.08</u>	<u>\$378,871.10</u>	<u>1,838,734.18</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>1,364,449.17</u>	<u>1,497,138.34</u>	<u>2,861,587.51</u>
239. Less Federal Aid for Preser - Struct Imp	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>2,824,312.25</u>	<u>1,876,009.44</u>	<u>4,700,321.69</u>
241. 90% of Adjusted MTF Returns			<u>2,194,031.85</u>

Year Ended - 2014

Start: 01/01/2014 **End:** 12/31/2014

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

Fiscal Year	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Expenditures (\$)	<u>0.00</u>	<u>3,378.86</u>	<u>43,636.92</u>	<u>549,147.67</u>	<u>0.00</u>
Fiscal Year	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Expenditures (\$)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>178,598.85</u>
				242. TOTAL	<u>\$774,762.30</u>

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

$$\underline{3,288,520.23} \times .10 = \underline{328,852.02}$$

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$83,176.31
712-724	Fringe Benefits - Shop Employees	96,214.33
721	Drug Testing	3,295.00
728	Office Supplies - Shop	1,309.25
731	Janitor Supplies - Shop	1,283.43
733	Welding Supplies	2,054.20
734	Safety Supplies - Shop	3,009.38
736	Tire Shop Supplies	0.00
737	Shop Supplies	60,746.32
791	Equipment Material/Parts Inventory Adjustment	21,317.06
801	Contractual Services - Shop	1,970.67
805	Health Services	0.00
806	Laundry Services	4,686.61
807	Data Processing - Shop	5,656.75
810	Education Expense - Shop	1,349.12
850-859	Communications - Shop	7,029.71
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	13,656.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	36,471.75
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	25,082.74
931	Buildings Repairs and Maintenance	16,993.17
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	166.74
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	10,671.64
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	9,335.27
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	4,344.20
968	Depreciation - Stockroom Expense	0.00
707	Other:	1,379.60
	243. TOTAL	\$411,199.25

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

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	\$166,341.75
709-714	Administrative Leave	0.00
724	Fringe Benefits	191,255.41
727	Postage	846.55
728	Office Supplies	5,082.46
730	Dues and Subscriptions	8,863.50
801	Contractual Services	11,348.45
803	Legal Services	45,255.65
804	Auditing and Accounting Services	6,900.00
807	Data Processing	0.00
810	Education	2,474.48
850-853	Communications	1,560.64
861	Travel and Mileage	3,069.91
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,560.64
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	4,931.25
881	Insurance - Errors and Omissions	13,470.00
882	Insurance - General Liability	0.00
920-923	Utilities	4,763.32
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	1,169.50
942	Building Rental	0.00
955-956	Miscellaneous	270.79
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	3,286.35
	Other:	12,351.01
	244. TOTAL	\$484,801.66
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(977.46)
	Other:	0.00
	Total Credits to Administrative Expense	\$(977.46)
	245. Net Administrative Expense	\$483,824.20

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

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>
Woodman Road	Boardman Twp.	15,489.60	CulvertReplacement
CR 612	Excelsior Twp.	60,972.14	CulvertReplacement
Misc. Roads	Orange Township	6,199.40	GravelSurfacing
	246. Total	<u>\$82,661.14</u>	

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

**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.	\$0.00	0.00 mi.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		\$0.00		\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	2.90 mi.	\$780,433.38	0.00 mi.	\$15,489.60
252. Resurfacing	18.20 mi.	401,077.22	1.00 mi.	117,790.64
253. Gravel Surfacing	0.00 mi.	0.00	3.75 mi.	76,094.00
254. Paving Gravel Roads	0.00 mi.	0.00	0.80 mi.	169,496.86
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	278,352.48	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	0.00	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	0.00 ea.	0.00
260. Subtotals		1,459,863.08		378,871.10
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
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
264. Bridge Subtotals		0.00		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$1,459,863.08		\$378,871.10

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

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

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)			
Bear Lake Township	42.66	0.00	68,810.58	17.80	0.00	26,255.00	667	7,650.49
Blue Lake Township	41.46	0.00	66,874.98	23.30	0.00	34,367.50	387	4,438.89
Boardman Township	57.43	0.00	92,634.59	12.40	0.00	18,290.00	1,530	17,549.10
Clearwater Township	47.72	0.00	76,972.36	22.33	0.00	32,936.75	2,444	28,032.68
Coldsprings Township	48.36	0.00	78,004.68	21.00	0.00	30,975.00	1,464	16,792.08
Excelsior Township	35.90	0.00	57,906.70	10.20	0.00	15,045.00	953	10,930.91
Garfield Township	108.40	0.00	174,849.20	39.37	0.00	58,070.75	804	9,221.88
Kalkaska Township	99.52	0.00	160,525.75	12.57	0.00	18,540.75	4,722	54,161.34
Oliver Township	22.17	0.00	35,760.21	21.21	0.00	31,284.75	281	3,223.07
Orange Township	32.94	0.00	53,132.22	11.80	0.00	17,405.00	1,233	14,142.51
Rapid River Township	52.10	0.00	84,037.30	12.50	0.00	18,437.50	1,145	13,133.15
Springfield Township	31.96	0.00	51,551.48	25.90	0.00	38,202.50	1,523	17,468.81
266. Totals	620.62	0.00	\$1,001,060.05	230.38	0.00	\$339,810.50	17,153	\$196,744.91
Local Road Rate Per Mile			1613	Primary Road Rate Per Mile			1475	
Local Urban Road Rate Per Mile			1412	Primary Urban Road Rate Per Mile			8470	
Population Rate Per Capita			11.47					

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Blue Lake	0.00	169,496.86	169,496.86	163,471.81
Boardman Township	0.00	534,807.07	534,807.07	116,108.13
Clearwater Township	0.00	122,428.80	122,428.80	114,791.57
Excelsior	0.00	60,972.14	60,972.14	0.00
Orange Township	0.00	155,348.91	155,348.91	158,839.75
Rapid River	0.00	81,285.02	81,285.02	73,155.09
Springfield Township	0.00	714,395.38	714,395.38	37,021.64
267. Totals	\$0.00	\$1,838,734.18	\$1,838,734.18	\$663,387.99

*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 - 2014

Start: 01/01/2014 **End:** 12/31/2014

**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>
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Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

Sub Ledger Report

Line 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
020	Property taxes receivable	681,860.68
040	A/R Permits	1,081.78
078	Due from State other	207,969.85
081	Non Governmental Agencies/Misc	1,352.19

Line 5 Inventory

Account	Description	Amount (\$)
109	Road Material Inventory	225,852.04

Line 6 Equipment, Materials and Parts

Account	Description	Amount (\$)
110	Parts Inventory	173,591.86

Line 7 Prepaid Insurance

Account	Description	Amount (\$)
123	Prepaid Accounts	66,920.22

Line 9 Other (Identify)

Account	Description	Amount (\$)
081	A/R Non Governmental Agencies	0.00
196	Lease	0.00

Line 11 Accounts Payable

Account	Description	Amount (\$)
202	Accounts Payable	218,711.62

Line 13 Accrued Liability

Account	Description	Amount (\$)
251	Accrued interest	7,281.38
257	Wages Payable	36,528.22

Line 14 Advances

Account	Description	Amount (\$)
246	Township Advances	13,533.80

Line 17 Deferred Revenue

Account	Description	Amount (\$)
339-401	Deferred Property Taxes	706,552.00
339-556	Deferred State revenue	138,727.49

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

Line 18 Other (Identify)

Account	Description	Amount (\$)
228	Due to State	125,231.19
250	Deposit road repair	50,000.00

Line 25 Land Improvements - A

Account	Description	Amount (\$)
130-131	Land & Improvements	92,464.31

Line 27 Buildings - A

Account	Description	Amount (\$)
130-136	Buildings	608,526.73

Line 27 Less Accumulated Depreciation - A

Account	Description	Amount (\$)
130-137	Accum. Depr. Buildings	(574,325.08)

Line 28 Equipment Road - A

Account	Description	Amount (\$)
130-138	Road Equipment	4,134,880.82

Line 28 Less Accumulated Depreciation - A

Account	Description	Amount (\$)
130-139	Accum. Depr. Road Equipment	(3,148,088.29)

Line 29 Equipment Shop - A

Account	Description	Amount (\$)
130-140	Shop Equipment	70,117.71

Line 29 Less Accumulated Depreciation - A

Account	Description	Amount (\$)
130-141	Accum. Depr. Shop Equipment	(54,443.47)

Line 32 Office Equipment and Furniture - A

Account	Description	Amount (\$)
130-146	Office Equipment	32,239.81

Line 32 Less Accumulated Depreciation - A

Account	Description	Amount (\$)
130-147	Accum. Depr. Office Equipment	(18,293.39)

Line 33 Infrastructure - A

Account	Description	Amount (\$)
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Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

130-131	Infrastructure Land	5,095,719.67
130-156	Bridges/Timber	675,896.53
130-156	Bridges/Metal	82,071.00
130-156	Bridges/Concrete	2,135,223.25
130-159	Roads/Gravel	217,474.05
130-159	Roads/Asphalt	21,461,972.07

Line 33 Less Accumulated Depreciation - A

Account	Description	Amount (\$)
130-157	Accum. Depr. Bridges/Metal	(51,978.36)
130-157	Accum. Depr. Bridges/Concrete	(746,169.32)
130-157	Accum. Depr. Bridges/Timber	(197,624.13)
130-160	Accum. Depr. Roads/Gravel	(124,292.63)
130-160	Accum. Depr. Roads/Asphalt	(10,447,475.50)

Line 37 Co. Road Comm. - B

Account	Description	Amount (\$)
399-0	Co. General Fixed Assets	1,143,079.15

Line 37 Infrastructure - B

Account	Description	Amount (\$)
399-399	General Fixed Assets/Infrastructure	18,100,816.63

Line 41 Vested Vacation and Sick Leave - B

Account	Description	Amount (\$)
343-343	Sick/Vacation Time/Vested	43,105.20

Line 42 Installment / Lease Purchase Payable - B

Account	Description	Amount (\$)
196	Lease Purchase Payable	619,397.88

Line 49 Specify - County

Account	Description	Amount (\$)
-	Permits	0.00
450	Permits	44,715.00

Line 50 Surface Tran. Program (STP) - Primary

Account	Description	Amount (\$)
510-030	Federal safety	222,681.98
510-071	Federal STP	520,864.28

Line 52 Federal Sources D Funds - Primary

Account	Description	Amount (\$)
510-091	Federal-D	279,102.50

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

Line 55 FS-Other - County

Account	Description	Amount (\$)
-	USDA Grant/ARRA	0.00

Line 55 FS-Other - Primary

Account	Description	Amount (\$)
-	USDA Grant/ARRA	0.00

Line 57 MTF Engineering - Total

Account	Description	Amount (\$)
546-1	MTF/Engineering	10,000.00

Line 58 MTF Snow Removal - Local

Account	Description	Amount (\$)
546-6	MTF/Snow Removal	226,844.89

Line 60 MTF Allocation - Local

Account	Description	Amount (\$)
546-3	MTF/Local	1,176,133.14

Line 60 MTF Allocation - Primary

Account	Description	Amount (\$)
546-2	MTF/Primary	1,875,542.20

Line 62 Local Bridge - Primary

Account	Description	Amount (\$)
539-547	Bridge	0.00

Line 63 OTH-Other - Local

Account	Description	Amount (\$)
539-560	Special Snow Funds	205,287.45
556	Other State Contributions	138,548.24

Line 67 Rural Primary (D) - Primary

Account	Description	Amount (\$)
551	State D	127,136.49
551-2	State D	0.00

Line 68 Forest Road (E) - Local

Account	Description	Amount (\$)
548	Forest Funds	21,689.00

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

Line 68 Forest Road (E) - Primary

Account	Description	Amount (\$)
548	Forest Funds	60,972.14

Line 70 EDF-Other - Primary

Account	Description	Amount (\$)
-	MDOT	0.00

Line 74 Township Contr. - Local

Account	Description	Amount (\$)
580	Local contributions	475,576.57

Line 74 Township Contr. - Primary

Account	Description	Amount (\$)
580	Local Contributions	187,811.42

Line 79 Salvage Sales - County

Account	Description	Amount (\$)
600-643	Salvage Sales	8,280.98

Line 80 SC-Other - County

Account	Description	Amount (\$)
600-644	Maps	134.00
600-646-	Charges for Services	519.98

Line 82 Interest Earned - County

Account	Description	Amount (\$)
664-665	Interest Earned	549.03

Line 82 Interest Earned - Primary

Account	Description	Amount (\$)
664-665	Interest Earned	239.80

Line 87 Sundry Refunds - County

Account	Description	Amount (\$)
671-687	Insurance refund	53,898.00

Line 89 Contributions from Private Sources - County

Account	Description	Amount (\$)
671-675-	Private Sources	1,075.50

Line 90 Other2 Other - County

Account	Description	Amount (\$)
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Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

675	Contributions/Enterp	1,208.50
675-3	Other/Inventory	1,287.89
675-MISC	Other	1,221.00

Line 90 Other2 Other - Local

Account	Description	Amount (\$)
Other	675	0.00

Line 90 Other2 Other - Primary

Account	Description	Amount (\$)
Other	675	0.00

Line 95 Inst. Purch. / Lease - County

Account	Description	Amount (\$)
695-697	Lease	64,431.20

Line 106 Safety Projects - Primary

Account	Description	Amount (\$)
A458	Shippy/119599	278,352.48

Line 123 Debt Principal Payment - County

Account	Description	Amount (\$)
991	LTD Principal	70,523.32

Line 124 Interest Expense - County

Account	Description	Amount (\$)
995	Interest Expenses	21,175.22

Line 137 Adjustment - County

Account	Description	Amount (\$)
137	Adjustment	0.00

Line 142 Depreciation - Primary

Account	Description	Amount (\$)
671-690	RE Depreciation	367,833.71

Line 143 Other - Primary

Account	Description	Amount (\$)
A510	parts/materials/equipment	318,806.98

Line 155 Other Reimburse Charges - County

Account	Description	Amount (\$)
A510	Equipment Rentals	0.00
A511	Equipment Rental	0.00

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

A513	Equipment Rental	0.00
A515	Equipment Rental	0.00

Line 156 All Other Charges - County

Account	Description	Amount (\$)
A510	Direct Operating	949.49
A511	Operating Expenses	10,671.64
A513	Dist. Exp.	162.96
A514	Operating	7,615.24
A515	Operating Expenses	12,351.01

Line 156 All Other Charges - Primary

Account	Description	Amount (\$)
A510	Equipment Rentals	0.00

Line 164 Primary Preservation - Struct. Imp. - Total Labor Charge

Account	Description	Amount (\$)
A458	Primary Preservation/Structural Improvements	0.00

Line 165 Primary Maintenance - Total Labor Charge

Account	Description	Amount (\$)
A466	Primary Preventative Maintenance223257.94	202,126.82

Line 167 Local Preservation - Struct. Imp. - Total Labor Charge

Account	Description	Amount (\$)
A488	Local Preservation/Structural Improvemets	1,403.40

Line 168 Local Maintenance - Total Labor Charge

Account	Description	Amount (\$)
A496	Local Routine/Preventative Maintenance	231,935.72

Line 169 Inventory - Total Labor Charge

Account	Description	Amount (\$)
109	Road Material Inventory	7,089.76

Line 170 Equipment Expense-Direct - Total Labor Charge

Account	Description	Amount (\$)
A510	Direct Expenses	82,221.67

Line 171 Equipment Expense-Indirect - Total Labor Charge

Account	Description	Amount (\$)
A511	Indirect Operating Expense	82,846.54

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

Line 173 Administration - Total Labor Charge

Account	Description	Amount (\$)
A515	Administrative	164,683.07

Line 176 Capital Outlay - Total Labor Charge

Account	Description	Amount (\$)
A900	Capital Outlay	0.00

Line 177 Other - Distributive Calculation

Account	Description	Amount (\$)
A514	Overhead	46,613.58

Line 177 Other - Total Labor Charge

Account	Description	Amount (\$)
-	Distributive	0.00
-	Inventory	0.00
A514	Overhead	40,137.20

Line 181 Total Fringe Benefits - Health Insurance

Account	Description	Amount (\$)
A513-713	Employee Contribution	(29,025.99)
A513-716	Health Insurance/Current	186,825.30
A513-716	Opt Out	1,720.96
A513-716	Tax Assessment	11,864.05
A513-723	Health Insuranc/Retirees	97,465.73
A513-723	RX Reim.	1,055.03
A513-723	Opt Out	11,275.00
A513-723	Tax Assessment	2,308.00
A513-723	Retiree Contribution	(12,728.79)
A513-723	Healthcare Savings Program	6,140.00

Line 181 Total Fringe Benefits - Life and Disability Insurance

Account	Description	Amount (\$)
A513-714	Disability Insurance	348.00
A513-717	Life Insurance	1,233.68

Line 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
A513-720	MESC	31,006.22
A513-735	Safety Boots	869.23

Line 181 Total Fringe Benefits - Soc. Sec. Retirement

Account	Description	Amount (\$)
A513-715	Social Security	70,954.18
A513-718	Retirement	428,578.16

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

A513-718	Employee Contribution	(28,975.54)
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Line 181 Total Fringe Benefits - Vacation Holiday Sick Leave Longevity

Account	Description	Amount (\$)
A513-709	Vacation	46,194.23
A513-710	Sick Leave	71,865.69
A513-711	Holiday	20,840.23
A513-712	Jury	199.65
A513-712	Birthday	2,128.40
A513-712	Funeral	399.84

Line 181 Total Fringe Benefits - Workers Comp. Insurance

Account	Description	Amount (\$)
A513-719	Comp Ins.	28,337.00

Line 183 Less Refunds - Workers Comp. Insurance

Account	Description	Amount (\$)
A513-719	WC Refunds	(7,342.00)

Line 188 Primary Prsv. / Struct. Imp. - Cost of Operations

Account	Description	Amount (\$)
A458	Preservation/Improvements	1,459,863.08

Line 189 Primary Maintenance - Cost of Operations

Account	Description	Amount (\$)
A466	P/Routine Maintenance	1,362,800.57
A473	P/Routine/R/R	1,648.60

Line 191 Local Prsv. / Struct. Imp. - Cost of Operations

Account	Description	Amount (\$)
A488	L/Preservation/Improvements	378,871.10

Line 192 Local Maintenance - Cost of Operations

Account	Description	Amount (\$)
A496	L/Routine/Maintenance	1,497,138.34

Line 195 Expenses Distributed - Inventory Adjustments

Account	Description	Amount (\$)
A514-791	Inventory adj.	1,335.03

Line 195 Expenses Distributed - Liability

Account	Description	Amount (\$)
A514-882	Liability Insurance	47,316.25

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

Line 195 Expenses Distributed - Other

Account	Description	Amount (\$)
A514-704	Unallocated Wages	93,910.78
A514-704	Other Meetings	940.19
A514-705	General Engineering	17,343.50
A514-734	Safety expenses	1,576.77
A514-735	Misc. Sign/Mailbox	454.62
A514-736	Misc. Road Materials	6.98
A514-809	Deductables/Settlements	2,000.00
A514-810	Education	0.00
A514-906	Pollution Cleanup	1,702.50

Line 195 Expenses Distributed - Small Road Tools

Account	Description	Amount (\$)
A514-790	Small Road Tools	494.21

Line 227 Less Depreciation and Depletion 968 - County

Account	Description	Amount (\$)
690-0	Depletion	0.00
690-02	Depr. BLD	(9,335.27)
690-03	Depr. RE	(367,833.71)
690-04	Depr. SE	(4,344.20)
690-07	Depr. OE	(3,286.35)

Line 231 Gain or (Loss) on Disposal 693 - Total

Account	Description	Amount (\$)
671-693	G/L Disposal of Equipment	72,489.52

Line 242 Expenditure10

Account	Description	Amount (\$)
A458A488	Expenses Nonmotorized Improvements	178,598.85

Line 243 707 Other

Account	Description	Amount (\$)
A511-707	Janitorial other	263.84
A511-735	License Plates/Equipment	30.00
A511-924	Wash Trucks	1,085.76

Line 243 721 Drug Testing

Account	Description	Amount (\$)
A511-805	MDOT D&A Testing	3,295.00

Line 243 733 Welding Supplies

Account	Description	Amount (\$)
A511-733	Welding supplies	2,054.20

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A511-927	Welding/supplies	0.00
A511-936	Misc. steel	0.00

Line 243 734 Safety Supplies - Shop

Account	Description	Amount (\$)
A511-704	Safety meeting	225.00
A511-734	Safety Supplies	2,784.38

Line 243 737 Shop Supplies

Account	Description	Amount (\$)
A511-736	Bolts/nuts/pins	24,242.00
A511-737	Misc. sign inventory	168.19
A511-790	Small Shop Tools	2,780.25
A511-930	Boxes/Plows	1,439.17
A511-935	Misc. Shop Supplies	6,337.82
A511-937	Grease, Trans, Antifreeze, Oils	23,203.23
A511-969	Misc. Indirect Shop Expenses	2,575.66

Line 243 801 Contractual Services - Shop

Account	Description	Amount (\$)
A511-801	Shop/Office Cleaning	1,970.67

Line 243 806 Laundry Services

Account	Description	Amount (\$)
A511-811	Laundry Services	4,686.61

Line 243 807 Data Processing - Shop

Account	Description	Amount (\$)
A511-933	Computer expense	5,656.75

Line 243 810 Education Expense - Shop

Account	Description	Amount (\$)
A511-810	Education	846.79
A511-811	Education	502.33

Line 243 850-859 Communications - Shop

Account	Description	Amount (\$)
A511-851	Telephone	2,419.59
A511-852	Communications	4,610.12

Line 243 875 Insurance - Shop Buildings

Account	Description	Amount (\$)
A511-875	Insurance/Buildings	13,656.00

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Line 243 878 Insurance - Fleet

Account	Description	Amount (\$)
A511-878	Insurance/Fleet	36,471.75

Line 243 921-923 Utilities - Shop and Storage Buildings

Account	Description	Amount (\$)
A511-875	Electricity	17,992.04
A511-922	Heating	4,894.70
A511-931	Sewer	2,196.00

Line 243 931 Buildings Repairs and Maintenance

Account	Description	Amount (\$)
A511-932	Building/Grounds	16,993.17

Line 243 933 Shop Equipment Repairs and Maintenance

Account	Description	Amount (\$)
A511-933	Maintenance/Repair	166.74

Line 243 968 Depreciation - Shop Building

Account	Description	Amount (\$)
A511-968	Depreciation/Buildings	9,335.27

Line 243 968 Depreciation - Shop Equipment

Account	Description	Amount (\$)
A511-968	Depreciation/Shop Equipment	4,344.20

Line 244 244 Other

Account	Description	Amount (\$)
a515	Equipment Usage	12,351.01

Line 244 728 Office Supplies

Account	Description	Amount (\$)
A515-731	Janitorial supplies	285.54
A515-736	Printing/Forms	801.63
A51-728	Office supplies	3,995.29

Line 244 730 Dues and Subscriptions

Account	Description	Amount (\$)
A515-730	Dues & Publications	8,863.50

Line 244 801 Contractual Services

Account	Description	Amount (\$)
A515-703	Clerical assistant	974.37
A515-801	Cleaning Services	3,677.33

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A515-933	Computer Expenses	6,696.75
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Line 244 803 Legal Services

Account	Description	Amount (\$)
A515-803	Legal Services	45,255.65

Line 244 804 Auditing and Accounting Services

Account	Description	Amount (\$)
A515-804	Auditing Expense	6,900.00

Line 244 810 Education

Account	Description	Amount (\$)
A515-860	Education training	2,474.48

Line 244 861 Travel and Mileage

Account	Description	Amount (\$)
A515-861	Meeting/Travel Expense	3,069.91

Line 244 874 Advertising

Account	Description	Amount (\$)
A515-874	Advertising	1,560.64

Line 244 920-923 Utilities

Account	Description	Amount (\$)
A515-921	Electric	3,131.79
A515-922	Heating	1,631.53

Line 244 934 Office Equipment Repair / Maintenance

Account	Description	Amount (\$)
A515-934	Equipment Maintenance/Service	1,169.50

Line 244 955-956 Miscellaneous

Account	Description	Amount (\$)
A515-862	Maps	0.00
A515-969	Misc.	270.79

Line 244 968 Depreciation - Office Equipment and Furniture

Account	Description	Amount (\$)
A515-968	Depreciation/Office	3,286.35

Line 245 691 Purchase Discounts

Account	Description	Amount (\$)
671-691	Purchase Discounts	(977.46)

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