



Muskegon County Road Commission ANNUAL REPORT 2013–2014



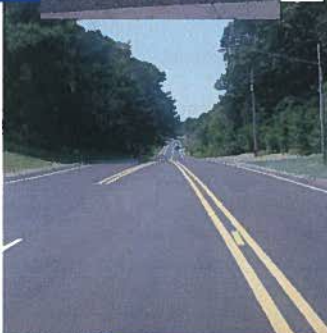
PLAY IT SAFE



Berm Removal



Paving



Road Closures



Snowplowing



Tree Cutting



Culvert Replacement



Dura Patching



Ditching



**MUSKEGON COUNTY ROAD COMMISSION
ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDING 09/30/14
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**MUSKEGON COUNTY ROAD COMMISSION
ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDING 09/30/14
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Muskegon County Road Commission

7700 East Apple Avenue Muskegon, MI 49442-4999
Telephone (231) 788-2381 Fax (231) 788-5793

Jack E. Kennedy
Chairman

Melvin L. Black
Vice Chair

John J. DeWolf
Commissioner

Lewis J. Collins
Commissioner

Gerald J. Walter
Commissioner

Annual Report

2014

To the Honorable Board of Commissioners
of Muskegon County, Michigan

Commissioners:

We take great pleasure in submitting to the Board and to the People of Muskegon County our Annual Financial Report for the year 2014. This report summarizes the revenues received and disbursed along with a statement of work being done on roads under the jurisdiction of this Board.

Respectfully submitted,

BOARD OF COUNTY ROAD
COMMISSIONERS

Jack E. Kennedy, Chairman

Melvin L. Black, Vice Chair

John J. DeWolf, Commissioner

Lewis J. Collins, Commissioner

Gerald J. Walter, Commissioner

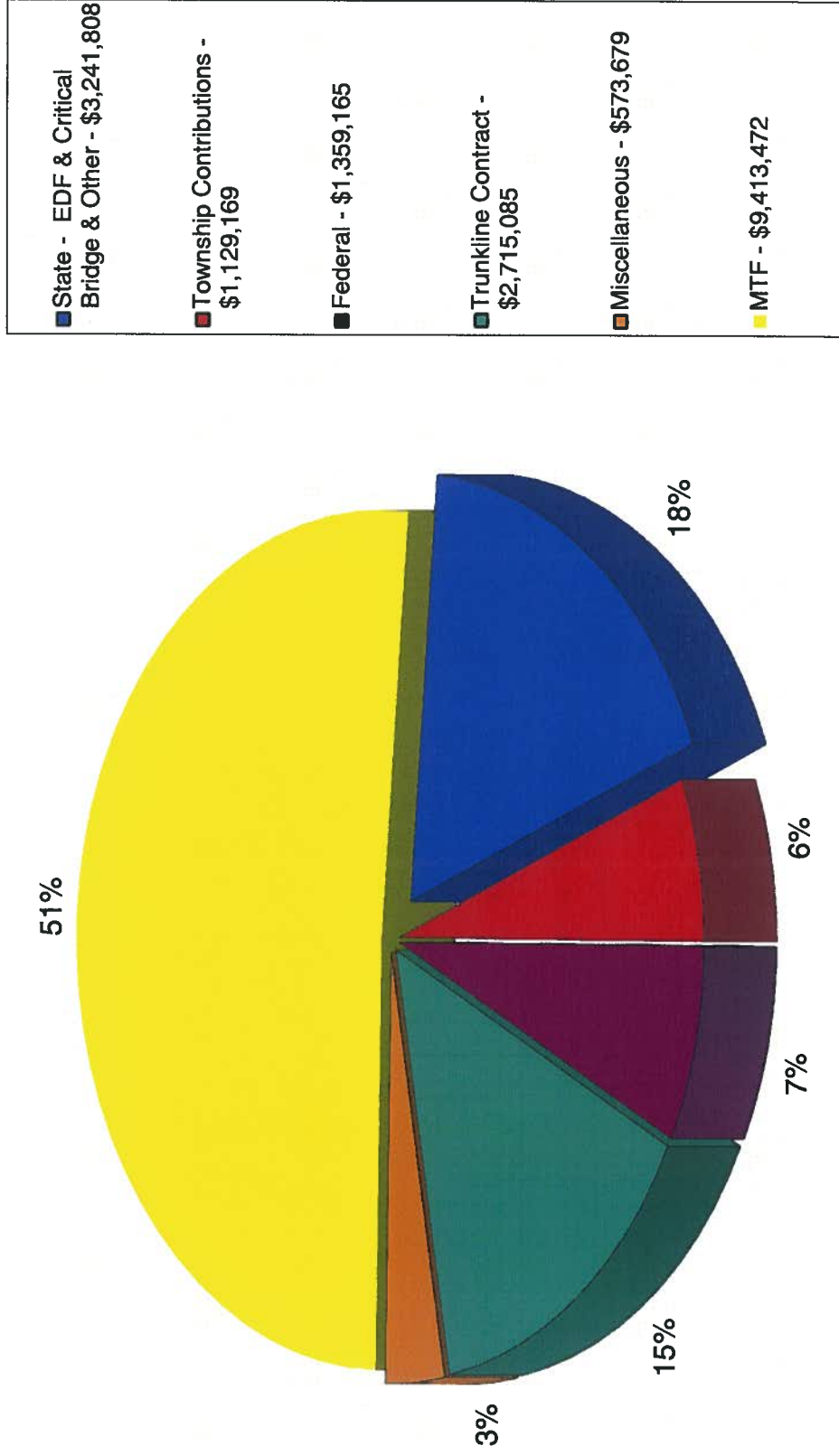
MUSKEGON COUNTY ROAD COMMISSION

ADMINISTRATIVE STAFF

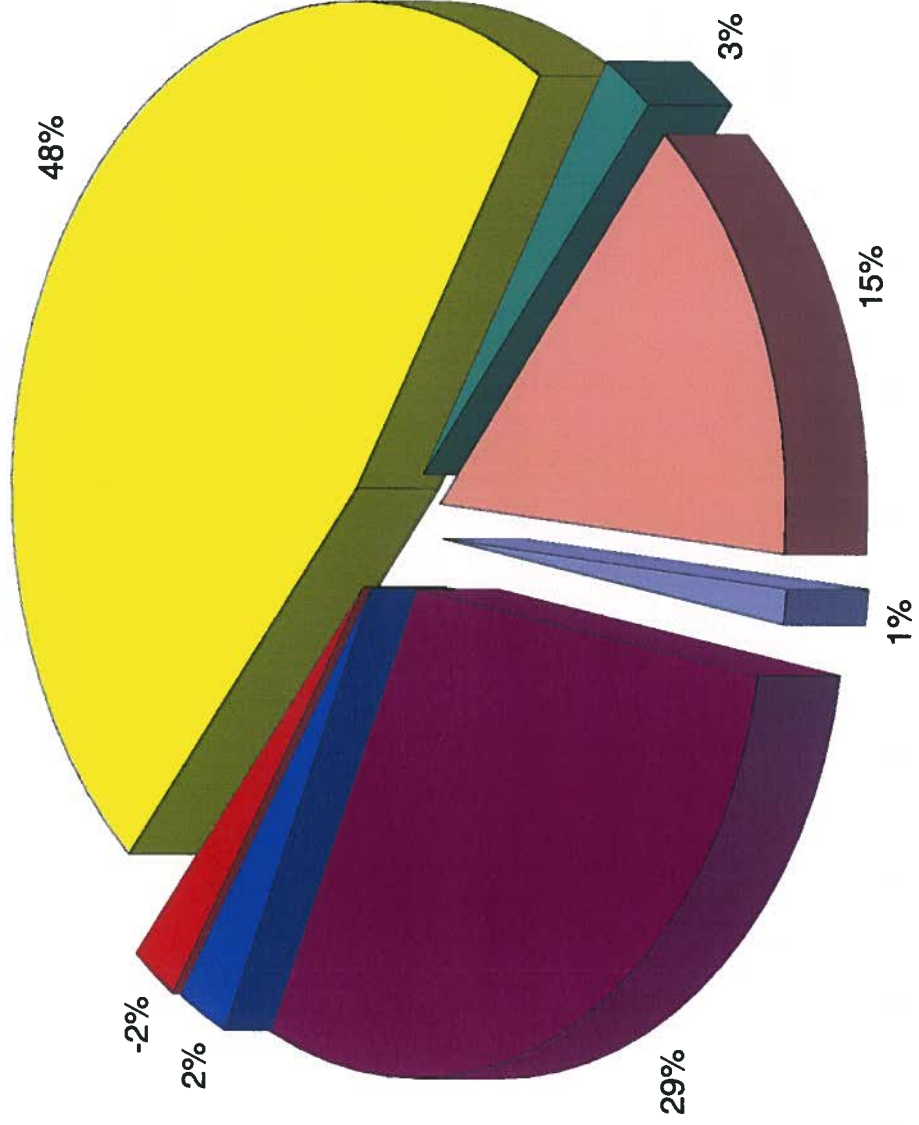
AS OF SEPTEMBER 30, 2014

Kenneth J. Hulka	Managing Director
Joyce A. Whisenant	Director of Finance & Human Resources
Paul R. Bouman	County Highway Engineer
Scott R. Saigeon	Assistant County Highway Engineer

Muskegon County Road Commission 2013 - 2014 Operating Funds by Source



Muskegon County Road Commission 2013 - 2014 Expenditures



■ Preservation & Construction - \$5,162,259
■ Administration - \$416,151
■ Equipment cost - (\$381,036)
■ Routine Maintenance - \$8,398,029
■ Miscellaneous - \$419,869
■ Trunkline - \$2,715,085
■ Bond Principal & Interest - \$208,000

Muskegon

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$197,404.57
2. Investments	4,493,138.52
3. Accounts Receivable	
a. Michigan Transportation Fund	1,624,758.02
b. State Trunkline Maintenance	165,641.79
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	599,157.85
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	1,929,660.66

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	1,090,044.13
6. Equipment Materials and Parts	657,736.37
7. Prepaid Insurance	143,634.68
8. Deferred Expense - Federal Aid	0.00

9. Other

	0.00
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10. TOTAL ASSETS

\$10,901,176.59

Muskegon

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$428,211.48
12. Notes Payable (Short Term	0.00
13. Accrued Liability	139,452.27
14. Advances	2,806,018.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	322,358.90
17. Deferred Revenue	0.00
18. Other	5,625.67

Fund Balances

19. Primary Road Fund	4,314,452.91
20. Local Road Fund	0.00
21. County Road Commission Fund	2,885,057.36
22. Total Fund Balances	7,199,510.27

23. TOTAL LIABILITIES AND FUND BALANCES

\$10,901,176.59

Muskegon

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$1,041,956.67	
25. Land Improvements	\$92,616.77		
25 a.Less: Accumulated Depreciation	(42,007.99)	50,608.78	
26. Depletable Assets	0.00		
26 a.Less: Accumulated Depreciation	0.00	0.00	
27. Buildings	4,806,842.00		
27 a.Less: Accumulated Depreciation	(3,274,892.06)	1,531,949.94	
28. Equipment - Road	12,253,693.93		
28 a.Less: Accumulated Depreciation	(10,454,637.00)	1,799,056.93	
29. Equipment - Shop	283,576.93		
29 a.Less: Accumulated Depreciation	(214,008.49)	69,568.44	
30. Equipment - Engineers	71,949.22		
30 a.Less: Accumulated Depreciation	(71,274.22)	675.00	
31. Yard and Storage Equipment	2,611,793.88		
31 a.Less: Accumulated Depreciation	(1,032,882.64)	1,578,911.24	
32. Office Equipment and Furniture	268,871.10		
32 a.Less: Accumulated Depreciation	(218,194.12)	50,676.98	
33. Infrastructure	91,992,310.33		
33 a.Less: Accumulated Depreciation	(30,314,536.42)	61,677,773.91	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		<u>\$67,801,177.89</u>
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	3,368,484.53	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	2,754,919.45	
	37 d.Infrastructure	61,677,773.91	
	38. Total Equities		<u>\$67,801,177.89</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		377,280.80	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		<u>\$377,280.80</u>
<u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<u>\$0.00</u>

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	36,836.60	36,836.60
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	1,190,375.75	0.00	0.00	1,190,375.75
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	2,734.84	0.00	0.00	2,734.84
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	8,900.00	128,912.57	28,241.57	166,054.14
56. Total Federal Sources	<u>1,202,010.59</u>	<u>128,912.57</u>	<u>28,241.57</u>	<u>1,359,164.73</u>
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	7,356.13	2,643.87		10,000.00
58. Snow Removal	60,254.66	21,657.60		81,912.26
59. Urban Road	1,009,164.99	348,621.21		1,357,786.20
60. Allocation	5,858,254.64	2,105,519.34		7,963,773.98
61. Total MTF	<u>6,935,030.42</u>	<u>2,478,442.02</u>		<u>9,413,472.44</u>
<u>Other</u>				
62. Local Bridge	497,128.92	0.00		497,128.92
63. Other	1,535,683.78	598,059.94	0.00	2,133,743.72
64. Total Other	<u>2,032,812.70</u>	<u>598,059.94</u>	<u>0.00</u>	<u>2,630,872.64</u>
<u>Economic Development Fund</u>				
65. Target Industries (A)	482,376.32	0.00		482,376.32
66. Urban congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	128,558.14	0.00		128,558.14
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	<u>610,934.46</u>	<u>0.00</u>		<u>610,934.46</u>
72. Total State Sources	<u>\$9,578,777.58</u>	<u>\$3,076,501.96</u>	<u>\$0.00</u>	<u>\$12,655,279.54</u>

Muskegon

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Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

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.	46,679.00	1,082,489.92	0.00	1,129,168.92
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	46,679.00	1,082,489.92	0.00	1,129,168.92
Charges for Service				
77. Trunkline Maintenance	0.00		2,715,085.25	2,715,085.25
78. Trunkline Non-maintenance	0.00		0.00	0.00
79. Salvage Sales	0.00	0.00	24,107.54	24,107.54
80. Other	7,081.63	1,600.84	385,613.92	394,296.39
81. Total Charges	7,081.63	1,600.84	3,124,806.71	3,133,489.18
Interest and Rents				
82. Interest Earned	4,289.18	0.00	3,507.92	7,797.10
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	4,289.18	0.00	3,507.92	7,797.10
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	0.00	0.00
89. Contributions from Private Sources	0.00	0.00	110,640.59	110,640.59
90. Other	0.00	0.00	0.00	0.00
91. Total Other	0.00	0.00	110,640.59	110,640.59
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	\$10,838,837.98	\$4,289,505.29	\$3,304,033.39	\$18,432,376.66

Muskegon

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Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

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	133,183.95		133,183.95
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	133,183.95		133,183.95
Preservation - Structural Improvements				
104. Roads	2,683,198.94	1,687,298.77		4,370,497.71
105. Structures	646,790.95	11,786.13		658,577.08
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.	3,329,989.89	1,699,084.90		5,029,074.79
Maintenance				
111. Roads	2,718,137.92	2,140,020.05		4,858,157.97
112. Structures	19,854.88	1,184.37		21,039.25
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,482,349.56	1,490,328.44		2,972,678.00
115. Traffic Control	379,061.88	167,091.84		546,153.72
116. Total Maintenance	4,599,404.24	3,798,624.70		8,398,028.94
117. Total Construction., Preservation And Maintenance.	7,929,394.13	5,630,893.55		13,560,287.68
Other				
118. Trunkline Maintenance	0.00		2,715,085.25	2,715,085.25
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	243,345.03	172,806.39		416,151.42
121. Equipment - Net	47,878.42	59,080.32	41,542.32	148,501.06
122. Capital Outlay - Net	(341,433.85)	0.00	(188,103.36)	(529,537.21)
123. Debt Principal Payment	200,000.00	0.00	0.00	200,000.00
124. Interest Expense	8,000.00	0.00	0.00	8,000.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	2,498.79	0.00	417,367.98	419,866.77
127. Total Other	160,288.39	231,886.71	2,985,892.19	3,378,067.29
128. Total Expenditures	\$8,089,682.52	\$5,862,780.26	\$2,985,892.19	\$16,938,354.97

Muskegon

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Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

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	\$10,838,837.98	\$4,289,505.29	\$3,304,033.39	\$18,432,376.66
130. Total Expenditures	8,089,682.52	5,862,780.26	2,985,892.19	16,938,354.97
131. Excess of Revenues Over (Under) Expenditures	<u>2,749,155.46</u>	<u>(1,573,274.97)</u>	<u>318,141.20</u>	<u>1,494,021.69</u>
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,573,274.97)	1,573,274.97		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	<u>(1,573,274.97)</u>	<u>1,573,274.97</u>		<u>0.00</u>
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>1,175,880.49</u>	<u>0.00</u>	<u>318,141.20</u>	<u>1,494,021.69</u>
136. Beginning Fund	3,138,572.42	0.00	2,566,916.16	5,705,488.58
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	<u>3,138,572.42</u>	<u>0.00</u>	<u>2,566,916.16</u>	<u>5,705,488.58</u>
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	<u>\$4,314,452.91</u>	<u>\$0.00</u>	<u>\$2,885,057.36</u>	<u>\$7,199,510.27</u>

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$535,321.67	
142. Depreciation	803,835.89	
143. Other	702,288.17	
144. Total Direct	2,041,445.73	

145. Indirect Equipment Expense

1,106,505.29

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	866,641.78	
148. Total Operating	\$866,641.78	

149. TOTAL EQUIPMENT EXPENSE\$4,014,592.80**Equipment Rental Credits:**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	20,694.93		20,694.93
151. Preservation - Structural Improvement	55,340.49	69,079.50		124,419.99
152. Maintenance	1,152,289.00	1,400,390.36		2,552,679.36
153. Inventory Operations	0.00	0.00	14,046.99	14,046.99
154. MDOT	0.00		943,017.66	943,017.66
155. Other Reimbursable Charges	0.00	0.00	90,754.63	90,754.63
156. All Other Charges	38,842.17	47,938.26	33,697.75	120,478.18
157. Total Equipment Rental Credits	1,246,471.66	1,538,103.05	1,081,517.03	3,866,091.74
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				148,501.06

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$1,246,471.66	\$1,538,103.05	\$1,081,517.03	\$3,866,091.74
	(A)	(B)	(C)	(D)
160. Percent of Total	32.24 %	39.78 %	27.97 %	100.00 %
161. Prorated Total Equipment Expense	1,294,350.08	1,597,183.37	1,123,059.35	4,014,592.80
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	47,878.42	59,080.32	41,542.32	148,501.06

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct Imp.	146,243.99	119,677.25
165. Primary Maintenance	617,557.46	505,373.48
166. Local Construction/Cap. Imp.	17,633.72	14,430.43
167. Local Preservation - Struct. Imp.	46,712.28	38,226.64
168. Local Maintenance	634,312.52	519,084.92
169. Inventory	6,269.45	4,917.78
170. Equipment Expense - Direct	294,400.46	240,921.21
171. Equipment Expense - Indirect	182,040.90	148,971.71
172. Equipment Expense - Operating	0.00	0.00
173. Administration	300,241.93	245,700.57
174. State Trunkline Maintenance	408,569.21	
175. Sundry Account Rec.	34,134.56	
176. Capital Outlay	8,259.47	6,478.72
177. Other	383,207.96	313,469.18
178. Total Payroll	<u>\$3,079,583.91</u>	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	<u>\$3,079,583.91</u>	Total Distributive <u>\$2,157,251.89</u>

	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	\$534,589.89	\$114,222.00	\$1,253,423.40	\$546,431.65	\$19,127.28	\$36,713.07	\$2,504,507.29
182. Less: Benefits Recovered	(78,603.38)	(6,419.20)	(164,439.57)	(89,381.89)	(2,877.57)	(5,533.79)	(347,255.40)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	455,986.51	107,802.80	1,088,983.83	457,049.76	16,249.71	31,179.28	2,157,251.89
185. Applicable Labor Cost	3,079,583.91	3,079,583.91	3,079,583.91	3,079,583.91	3,079,583.91	3,079,583.91	
186. Factor	0.148068	0.035006	0.353614	0.148413	0.005277	0.010125	0.700503

Muskegon

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

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.	3,329,989.89	251,206.36
189. Primary Maintenance	4,599,404.24	351,904.40
190. Local Construction/Cap. Imp.	133,183.95	10,190.06
191. Local Preservation - Struct. Imp.	1,699,084.90	129,998.83
192. Local Maintenance	3,798,624.70	290,635.63
193. Other	377,879.47	43,378.95
194. TOTAL	\$13,938,167.15	\$1,077,314.23

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	2,327.62	9,404.35	(30,187.46)	0.00	1,099,586.79	\$1,081,131.30
196. Applicable Operation Cost	13,938,167.15	13,938,167.15	13,938,167.15	13,938,167.15	13,938,167.15	
197. Factor	0.000167	0.000675	(0.002166)	0.000000	0.078890	\$0.077566

Muskegon

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

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	\$73,707.05	\$0.00	\$59,476.90	\$0.00	\$133,183.95
199. Preser - Struct. Imp.	372,066.11	246,501.55	2,957,923.78	1,452,583.35	3,329,989.89	1,699,084.90
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	4,270,005.36	3,506,665.40	329,398.88	291,959.30	4,599,404.24	3,798,624.70
202. Total	<u>\$4,642,071.47</u>	<u>\$3,826,874.00</u>	<u>\$3,287,322.66</u>	<u>\$1,804,019.55</u>	<u>\$7,929,394.13</u>	<u>\$5,630,893.55</u>

Muskegon

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$408,569.21	\$0.00
204. Fringe Benefits	320,481.13	0.00
205. Equipment Rental	943,017.66	0.00
206. Materials	526,353.73	0.00
207. Handling Charges	0.00	0.00
208. Overhead	212,769.60	0.00
209. Other	303,893.92	0.00
210. Total Charges for Current Yea	\$2,715,085.25	\$0.00
211. Beginning Balance	69,815.85	0.00
212. Sub-Total	2,784,901.10	0.00
213. Less Credits	(2,619,259.31)	0.00
214. Ending Balance	\$165,641.79	\$0.00

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$30,523.12
216. Buildings (975)	17,406.79
217. Equipment Road (976, 981)	459,743.33
218. Equipment Shop (977)	27,236.00
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$534,909.24</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	294,253.57	0.00	240,655.67	534,909.24
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	294,253.57	0.00	240,655.67	534,909.24
227. Less: Depreciation and Depletion 968	(635,687.42)	0.00	(428,759.03)	(1,064,446.45)
228. Net Capital Outlay Expenditure	<u>\$(341,433.85)</u>	<u>\$0.00</u>	<u>\$(188,103.36)</u>	<u>\$(529,537.21)</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)	3,973,136.48	0.00	2,679,804.71	6,652,941.19
230. Percentage of Total	59.72 %	0.00 %	40.28 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	0.00	0.00	0.00

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

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			\$9,413,472.44
DEDUCTIONS			
233. Administrative Expense (from Page 5 Expenditures)			416,151.42
234. Total Capital Outlay (from Capital Outlay)			534,909.24
235. Debt Principal Payment (from Page 5 Expenditures)			200,000.00
236. Interest Expense (from Page 5 Expenditures)			8,000.00
236 a. Total Deductions			1,159,060.66
236 b. Adjusted MTF Returns			8,254,411.78
237. Preser - Struct Imp (from Page 5 Expenditures)	\$3,329,989.89	\$1,699,084.90	5,029,074.79
238. Routine Maintenance (from Page 5 Expenditures)	4,599,404.24	3,798,624.70	8,398,028.94
239. Less Federal Aid for Preser - Struct Imp	(1,193,110.59)	0.00	(1,193,110.59)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	6,736,283.54	5,497,709.60	12,233,993.14
241. 90% of Adjusted MTF Returns			7,428,970.60

Muskegon

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

**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>467,087.62</u>	<u>255,134.10</u>	<u>71,021.03</u>	<u>83,730.54</u>	<u>369,595.00</u>
Fiscal Year	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Expenditures (\$)	<u>85,183.59</u>	<u>32,937.30</u>	<u>83,532.67</u>	<u>245,581.85</u>	<u>310,577.97</u>
				242. TOTAL	<u>\$2,004,381.67</u>

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

$$\underline{9,413,472.44} \times .10 = \underline{941,347.24}$$

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

**INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511**

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$182,040.90
712-724	Fringe Benefits - Shop Employees	148,971.71
721	Drug Testing	3,263.00
728	Office Supplies - Shop	4,225.14
731	Janitor Supplies - Shop	9,958.12
733	Welding Supplies	7,568.04
734	Safety Supplies - Shop	3,390.99
736	Tire Shop Supplies	0.00
737	Shop Supplies	113,264.25
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	5,523.00
806	Laundry Services	600.00
807	Data Processing - Shop	9,150.28
810	Education Expense - Shop	2,962.50
850-859	Communications - Shop	6,528.79
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	3,371.62
875	Insurance - Shop Buildings	16,546.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	65,320.02
883	Insurance - Underground Tank	10,199.49
921-923	Utilities - Shop and Storage Buildings	139,455.37
931	Buildings Repairs and Maintenance	64,746.75
932	Yard and Storage Repairs and Maintenance	2,689.29
933	Shop Equipment Repairs and Maintenance	27,241.05
934	Office Equipment Repairs and Maintenance	896.18
941	Equipment Rental - Shop Pickup/Wrecker	37,689.55
944-947	Underground Storage Tank Expense	74,960.35
956	Safety Expense - Shop	6,413.47
968	Depreciation - Shop Building	89,521.95
968	Depreciation - Storage Building	9,834.24
968	Depreciation - Shop Equipment	13,798.00
968	Depreciation - Stockroom Expense	0.00
707	Other:	46,375.24
	243. TOTAL	\$1,106,505.29

Muskegon

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Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

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	\$300,241.93
709-714	Administrative Leave	60,200.19
724	Fringe Benefits	185,500.38
727	Postage	156.07
728	Office Supplies	444.98
730	Dues and Subscriptions	1,862.34
801	Contractual Services	0.00
803	Legal Services	0.00
804	Auditing and Accounting Services	0.00
807	Data Processing	2,216.64
810	Education	23,844.03
850-853	Communications	2,683.39
861	Travel and Mileage	1,794.17
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	569.49
875	Insurance - Building and Contents	12,771.04
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	8,642.41
931	Building Repair/Maintenance	3,759.13
934	Office Equipment Repair/Maintenance	2,198.40
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	16,883.59
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	14,291.38
	Other:	96.00
	244. TOTAL	\$638,155.56
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(8,135.33)
629	Overhead - State Trunkline Maintenance	(212,769.60)
691	Purchase Discounts	(1,099.21)
	Other:	0.00
	Total Credits to Administrative Expense	\$(222,004.14)
	245. Net Administrative Expense	\$416,151.42

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

**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. x	\$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	1.00 ea.	133,183.95
250. TOTAL CONSTRUCTION/CAPACITY IMP		<u>\$0.00</u>		<u>\$133,183.95</u>

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.00 mi. x	\$0.00	0.00 mi.	\$0.00
252. Resurfacing	6.53 mi.	2,683,198.94	7.84 mi.	1,571,531.84
253. Gravel Surfacing	0.00 mi.	0.00	1.50 mi.	115,766.93
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	0.00	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		<u>2,683,198.94</u>		<u>1,687,298.77</u>
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.50 ea.	646,790.95	0.01 ea.	11,786.13
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		<u>646,790.95</u>		<u>11,786.13</u>
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$3,329,989.89</u>		<u>\$1,699,084.90</u>

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

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

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)			
Blue Lake	30.61	12.93	67,456.93	35.82	7.31	114,446.10	2,399	27,444.56
Casnovia	46.39	0.00	74,641.51	23.73	0.00	34,906.83	2,662	30,453.28
Cedar Creek	44.89	4.90	79,127.21	27.59	1.85	56,213.69	3,186	36,447.84
Dalton	82.36	48.42	200,692.60	23.50	13.84	151,488.82	8,009	91,622.96
Egelston	40.84	27.52	104,459.72	25.60	13.92	155,253.76	9,909	113,358.96
Fruitland	62.32	12.06	117,253.36	37.52	6.69	111,709.04	5,543	63,411.92
Fruitport	70.72	54.36	190,327.36	35.37	27.43	283,757.91	12,505	143,057.20
Holton	51.97	0.00	83,619.73	21.20	0.00	31,185.20	2,515	28,771.60
Laketon	40.74	25.61	101,609.54	17.44	10.00	110,134.24	7,563	86,520.72
Montague	24.19	5.27	46,341.87	20.09	6.83	87,252.23	1,600	18,304.00
Moorland	32.32	0.00	52,002.88	16.25	0.00	23,903.75	1,575	18,018.00
Muskegon	70.36	70.94	213,092.76	30.56	30.56	303,124.63	17,840	204,089.60
Ravenna	39.50	0.00	63,555.50	24.15	0.00	35,524.65	1,686	19,287.84
Sullivan	36.73	5.29	66,546.89	17.33	3.00	50,836.43	2,441	27,925.04
White River	23.85	0.00	38,374.65	12.76	0.00	18,769.96	1,335	15,272.40
Whitehall	12.59	11.22	36,055.07	11.19	7.13	76,694.73	1,739	19,894.16
266. Totals	710.38	278.52	\$1,535,157.58	380.10	128.56	\$1,645,201.97	82,507	\$943,880.08

Local Road Rate Per Mile

1609

Primary Road Rate Per Mile

1471

Local Urban Road Rate Per Mile

1408

Primary Urban Road Rate Per Mile

8448

Population Rate Per Capita

11.44

Year Ended - 2014

Start: 10/01/2013 End: 09/30/2014

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Blue Lake				
Casnovia	0.00	115,766.93	115,766.93	70,439.86
Cedar Creek	0.00	269,928.93	269,928.93	4,411.91
Dalton	0.00	243,094.60	243,094.60	186,581.30
Egelston				
Fruitland	0.00	925,562.26	925,562.26	412,700.24
Fruitport	0.00	838,664.34	838,664.34	46,679.00
Holton	0.00	0.00	0.00	1,676.13
Laketon	0.00	0.00	0.00	40,663.92
Montague	0.00	0.00	0.00	3,036.00
Moorland	0.00	720,802.91	720,802.91	202,049.34
Muskegon	133,183.95	720,602.26	853,786.21	98,517.49
Ravenna	0.00	404,342.04	404,342.04	17,390.00
Sullivan	0.00	739,020.12	739,020.12	40,659.97
White River	0.00	51,290.40	51,290.40	4,363.76
Whitehall				
267. Totals	\$133,183.95	\$5,029,074.79	\$5,162,258.74	\$1,129,168.92

*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.

**MUSKEGON COUNTY ROAD COMMISSION
PRIMARY AND LOCAL CONTRUCTION AND STRUCTURAL IMPROVEMENTS 2013 - 2014**

Casnovia			
489-746	NEWAGO ROAD	\$ 71,538.50	
	Laketon Ave to Sherman Blvd .. (1 mile)		
	Gravel Road Improvements		
489-747	MOORE ROAD	44,228.43	
	East of Ferris .50 mile west of RR tracks .. (0.50 mile)		
	Gravel Road Improvements		\$ 115,766.93
Cedar Creek			
460-817	MAPLE ISLAND ROAD BRIDGE AT	\$ 103,637.23	
WT 7659	MUSKEGON RIVER # 7659		
	Bridge Rehabilitation		
460-818	MAPLE ISLAND ROAD BRIDGE AT BROOKS	145,977.16	
WT 7660	CREEK		
	Bridge Rehabilitation		
459-176	RYERSON ROAD	6,827.80	
	Holton Duck Lake Road to Maple Island Road .. (2 miles)		
	Resurfacing		
459-175	RYERSON ROAD	13,486.74	
	M-120 to Holton Duck Lake Road .. (3.75 miles)		
	Resurfacing		\$ 269,928.93
Dalton			
459-175	RYERSON ROAD	4,495.58	
	M-120 to Holton Duck Lake Road .. (.25 mile)		
	Resurfacing		
495-487	STAPLE ROAD	127,350.33	
	Michillinda Road to Duff Road .. (1.51 miles)		
	Resurfacing		
495-488	PILLON ROAD	111,248.69	
	M120 to Bard Road .. (1.13 miles)		
	Resurfacing		\$ 243,094.60
Fruitland			
459-170	ZELLAR ROAD	421,620.59	
	Lakewood Road to White Lake Drive .. (1 mile)		
	Resurfacing		
495-475	MURRAY ROAD	503,941.67	
	Murray - Scenic Drive to Dock Road .. (1.34 miles)		
	Resurfacing		\$ 925,562.26

**MUSKEGON COUNTY ROAD COMMISSION
PRIMARY AND LOCAL CONTRUCTION AND STRUCTURAL IMPROVEMENTS 2013 - 2014**

Fruitport

459-167	SHERIDAN ROAD Shettler Road to Heights Ravenna Road and Heights Ravenna Road from Sheridan to Black Creek Road.. (1.15 miles) Resurfacing	10,885.60	
459-171	SHERIDAN ROAD Shettler Road to Hile Road .. (3/4 mile) Resurfacing	448,782.91	
459-172	HILE ROAD Sheridan Road to Airline Highway .. (3/4 mile) Resurfacing	326,709.38	
459-173	PONTALUNA SEWER PROJECT 500 feet west of Village limits Resurfacing	46,679.00	
495-476 WT 7599	QUARTERLINE ROAD Shettler Road and Hile Road .. 1,160 feet Resurfacing	2,571.71	
459-174	STERNBERG ROAD Brooks Road to Maple Island Road .. (2 miles) Resurfacing	3,035.74	
		\$ 838,664.34	

Moorland

495-490	GOEBEL ROAD Apple Avenue to Bailey Road .. (3 miles) Resurfacing	720,802.91	
		\$ 720,802.91	

Muskegon

459-160	GILES ROAD M-120 to Whitehall Road .. (1.44 miles) Reconstruction and Culvert replacements	598,002.13	
459-168	MILL IRON ROAD Southern Muskegon Township to 700 feet North of Apple Avenue .. (2.41 miles) Resurfacing	16,983.60	
495-489	ROBERTS ROAD M120 - Giles Road .. (.86 miles) Resurfacing	105,616.53	

**MUSKEGON COUNTY ROAD COMMISSION
PRIMARY AND LOCAL CONTRUCTION AND STRUCTURAL IMPROVEMENTS 2013 - 2014**

Muskegon			
482-790	ENGMAN ROAD M-120 to dead end/Bridge over Bear Creek Drainage	133,183.95	
		<hr/>	\$ 853,786.21
Ravenna			
460-815	ELLIS ROAD BRIDGE OVER CROCKERY	357,672.29	
WT	CREEK		
BR7647	Super structure repair		
459-178	ELLIS ROAD Bridge super-structure rehabilitation Resurfacing	46,669.75	
		<hr/>	\$ 404,342.04
Sullivan			
459-174	STERNBERG ROAD Brooks Road to Maple Island Road .. (2 miles) Resurfacing	3,035.74	
459-169	MAPLE ISLAND ROAD Wilson Road to Sternberg Road .. (2.50 miles) Resurfacing	653,933.78	
459-177	MAPLE ISLAND ROAD Sternberg Road to Heights Ravenna Road .. (2.5 miles) Resurfacing	82,050.60	
		<hr/>	\$ 739,020.12
White River			
460-819	OLD 99 CROSSING PIERSON DRAIN	39,504.27	
WT	Drainage		
BR7655			
490-833	HANCOCK ROAD Chase Road and Indian Bay Road Gravel Road Improvements	11,786.13	
		<hr/>	\$ 51,290.40
Total Construction and Structure Improvements		<u><u>\$ 5,162,258.74</u></u>	<u><u>\$ 5,162,258.74</u></u>

**MUSKEGON COUNTY ROAD COMMISSION
2013 - 2014 PRIMARY ROAD MAINTENANCE - ROUTINE**

GENERAL MAINTENANCE		380.10 Miles Paved Roads
101	Joint & Crack Filling	\$ 255,754
102	Berm Removal	65,356
103	Surface Dura Patching	197,484
104	Seal Coating/Patching	1,234,600
105	Bituminous Wedging	12,540
106	General Engineering	7,825
109	Surface Maintenance	114,842
113	Shoulder Dura Patching	-
114	Seal Patching Shoulder	83,215
117	Erosion Control Seed Straw Mulch	3,000
119	Shoulder Maintenance	171,972
120	Tree & Stump Removal	39,757
121	Trees Trimming & Shrub Removal	81,232
122	Drainage / Culverts	105,465
123	Ditching Operations	11,436
124	Roadside Cleanup	2,213
126	Grass and Weed Mowing	61,787
127	Brush Control	22,157
130	Guard Rail and Guard Posts	21,991
132	Sweeping and Flushing	25,569
151/159	Structure Maintenance & Evaluation	21,869
Sub Total - General Maintenance		\$ 2,540,064
TRAFFIC SERVICES		
141/149	Snow and Ice Control	\$ 1,415,175
160	Traffic Signs	36,324
172	Clear Vision for Signs	1,536
173	Traffic Counters	1,194
Traffic Signals:		
161	Maintenance	\$ 18,768
168	Energy	10,306
Pavement Marking:		
162	Centerline	187,159
165-167	RR Crossing & Other	15,016
163/171	Construction Signs, Barricades, Closures & Detours	24,633
169/170	New Signing & MUTDC Upgrades	20,780
Sub Total - Traffic Services		\$ 1,730,891
185	Field Supervision	328,449
TOTAL PRIMARY ROAD MAINTENANCE - ROUTINE		\$ 4,599,404

**MUSKEGON COUNTY ROAD COMMISSION
2013 - 2014 LOCAL ROAD MAINTENANCE - ROUTINE**

GENERAL MAINTENANCE	PAVED	-- 720.17 Total Miles --	UNPAVED
100 Dust Control	\$ -		\$ 109,387
101 Surface Crack Filling	9,134		-
102 Berm Removal	37,855		32,076
103 Surface Dura Patching	189,990		-
104 Seal Coating/Patching	104,206		-
105 Bituminous Wedging	-		-
106 General Engineering	8,742		4,136
109 Surface Maintenance	204,029		591,485
110 Asphalt Overlay	35,417		-
113 Shoulder Dura Patching	-		-
114 Seal Patching Shoulder	-		-
117 Erosion Control Seed Straw Mulch	4,002		4,441
119 Shoulder Maintenance	60,425		31,319
120 Tree & Stump Removal	26,753		21,420
121 Trees Trimming & Shrub Removal	76,506		42,731
122 Drainage / Culverts	75,887		178,469
123 Ditching Operations	56,781		21,748
124 Roadside Cleanup	2,569		1,870
126 Grass and Weed Mowing	40,374		35,399
127 Brush Control	15,564		4,515
130 Guard Rail & Guard Posts	3,335		2,144
132 Sweeping and Flushing	8,147		-
151/159 Structure Maintenance & Evaluation	<u>1,393</u>		<u>1,927</u>
Sub Total - General Maintenance	\$ 961,109		\$ 1,083,067
 TRAFFIC SERVICES			
141/149 Snow and Ice Control	\$ 1,032,374		\$ 383,382
160 Traffic Signs	13,057		7,303
172 Clear Vision for Signs	2,709		974
173 Traffic Counters	1,735		-
161/168 Traffic Signals - Maintenance & Energy	1,722		362
Pavement marking:			
162 Centerline	\$ 40,416		-
165 School Crossing	2,724		-
166 RR Crossing	1,663		-
167 Other	<u>2,404</u>	47,207	-
163/171 Construction Signs, Barricades, Closures, Detours	4,306		7,046
169/170 New Signing & MUTCD Upgrades	<u>7,019</u>		<u>385</u>
Sub Total - Traffic Services	1,110,129		399,452
185 Field Supervision	<u>124,552</u>		<u>120,316</u>
TOTALS	\$ 2,195,790		\$ 1,602,835

TOTAL LOCAL ROAD MAINTENANCE - ROUTINE

\$ 3,798,625

**MUSKEGON COUNTY ROAD COMMISSION
HARD SURFACE MAINTENANCE PROGRAM
2013 - 2014**

TOWNSHIPS	Seal Coat (Miles)	
	Primary	Local
Blue Lake	3.45	-
Casnovia	-	-
Cedar Creek	-	-
Dalton	5.51	2.21
Egelston	6.25	-
Fruitland	14.12	-
Fruitport	10.02	-
Holton	-	-
Laketon	2.50	1.00
Montague	3.59	-
Moorland	-	-
Muskegon	5.17	-
Ravenna	-	-
Sullivan	-	1.55
Whitehall	-	-
White River	8.90	-
Total Miles:	59.50	4.76
Total	\$ 1,507,235	\$ 106,301
Combined Hard Surface Maintenance Program Total		<u><u>\$ 1,613,536</u></u>

MUSKEGON COUNTY ROAD COMMISSION
Fiscal Year 2013 - 2014
Equipment Purchases

Equip No.	Item	Quantity	Amount
1063	Mattei Onboard Compressor MC86J	1	\$ 14,595.00
1097	Stihl MS 362 16" bar	2	1,183.92
1099	Husqvarna 372XP with 20" bar	2	1,375.92
1101	Radios - Mobile Two-way	5	3,278.00
1108	Stihl Cutoff Saw TS700 14" bar	2	2,739.08
1120	Sweepster Truck Mounted Broom 8' Power Angle Husting	1	13,124.53
1122	Husqvarna Hu625hwt push weed wacker	1	254.96
1130	Crackpro Sealer CP260	1	38,366.29
1176	4 Ton Falcon Asphalt Recycler (Dump Box)	1	20,677.37
1202	Pickup - Ford '14 F150 Ext Cab 4x4	1	28,929.62
1244	Pickup - Ford '14 F150 Ext Cab 4x4	1	26,400.77
1245	Pickup - Ford '14 F150 Ext Cab 4x4	1	26,668.84
1246	Pickup - Ford '14 F150 Ext Cab 4x4	1	26,909.44
1322	DUMP TRUCK - '14 INTERNATIONAL SFA 4 x 2	1	81,681.71
1323	DUMP TRUCK - '14 INTERNATIONAL SFA 4 x 2	1	81,681.71
1412	Tandem Dump Truck - '14 International SBA 6 x 4	1	91,876.17
Total Purchases			\$ 459,743.33