

**2017**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
**Schoolcraft County**  
**Michigan**  
**Year Ended 2017**

**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 - 2017

Start: 10/01/2016 End: 09/30/2017

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

1. Cash	\$2,177,579.85
2. Investments	707,489.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	220,786.83
b. State Trunkline Maintenance	76,737.26
c. State Transportation Department - Other	5,753.34
d. Due on County Road Agreement	48,462.55
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	33,552.90

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

	0.00
4. Deferred Expense State Aid	419,435.68
5. Road Materials	189,412.49
6. Equipment Materials and Parts	53,859.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	176,703.03

**9. Other****10. TOTAL ASSETS****\$4,109,771.93**

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

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

11. Accounts Payable	\$150,126.66
12. Notes Payable ( Short Term)	0.00
13. Accrued Liability	41,034.31
14. Advances	365,371.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	481,042.41
17. Deferred Revenue	0.00
18. Other	39,364.13

**Fund Balances**

19. Primary Road Fund	184,358.54
20. Local Road Fund	100,000.00
21. County Road Commission Fund	2,748,474.88
<b>22. Total Fund Balances</b>	<b>3,032,833.42</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$4,109,771.93**

## Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$1,629,678.74	
25. Land Improvements	\$50,518.60		
25 a.Less: Accumulated Depreciation	(47,150.88)	3,367.72	
26. Depletable Assets	69,508.07		
26 a.Less: Accumulated Depreciation	(22,402.58)	47,105.49	
27. Buildings	3,577,261.17		
27 a.Less: Accumulated Depreciation	(1,930,119.12)	1,647,142.05	
28. Equipment - Road	5,706,066.31		
28 a.Less: Accumulated Depreciation	(5,183,635.86)	522,430.45	
29. Equipment - Shop	209,436.85		
29 a.Less: Accumulated Depreciation	(176,924.62)	32,512.23	
30. Equipment - Engineers	29,712.66		
30 a.Less: Accumulated Depreciation	(28,778.85)	933.81	
31. Yard and Storage Equipment	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Office Equipment and Furniture	70,344.16		
32 a.Less: Accumulated Depreciation	(57,559.36)	12,784.80	
33. Infrastructure	18,994,420.21		
33 a.Less: Accumulated Depreciation	(8,787,860.03)	10,206,560.18	
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>\$14,102,515.47</b>
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	3,895,955.29	
	37 d.Infrastructure	10,206,560.18	
	<b>38. Total Equities</b>		<b>\$14,102,515.47</b>
<u>Long Term Debt</u>			
39. Bonds Payable (Act 51)		1,340,000.00	
40. Notes Payable (Act 143)		5,000.00	
41. Vested Vacation and Sick Leave Payable		91,030.06	
42. Installment/Lease Purchase Payable		361,913.34	
43. Other		0.00	
	<b>44. Total Liabilities</b>		<b>\$1,797,943.40</b>
<u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<b>\$1,334,365.14</b>

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

## STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b><u>Taxes</u></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><u>Licenses and Permits</u></b>				
49. Specify	0.00	0.00	3,280.00	3,280.00
<b><u>Federal Sources</u></b>				
50. Surface Tran. Program (STP)	273,809.50	0.00	0.00	273,809.50
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	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	273,809.50	0.00	0.00	273,809.50
<b>STATE SOURCES</b>				
<b><u>Michigan Transportation Fund</u></b>				
57. Engineering	7,669.28	2,330.72		10,000.00
58. Snow Removal	100,439.52	30,528.69		130,968.21
59. Urban Road	0.00	0.00		0.00
60. Allocation	1,787,747.91	543,301.64		2,331,049.55
61. Total MTF	1,895,856.71	576,161.05		2,472,017.76
<b><u>Other</u></b>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	0.00	0.00	0.00	0.00
<b><u>Economic Development Fund</u></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)	120,309.29	0.00		120,309.29
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	120,309.29	0.00		120,309.29
<b>72. Total State Sources</b>	<b>\$2,016,166.00</b>	<b>\$576,161.05</b>	<b>\$0.00</b>	<b>\$2,592,327.05</b>

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

## 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	\$0.00	\$0.00
74. Township Contr.	0.00	166,141.76	0.00	166,141.76
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	166,141.76	0.00	166,141.76
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		1,858,329.76	1,858,329.76
78. Trunkline Non-maintenance	0.00		53,481.82	53,481.82
79. Salvage Sales	0.00	0.00	1,266.79	1,266.79
80. Other	0.00	0.00	110,378.09	110,378.09
81. Total Charges	0.00	0.00	2,023,456.46	2,023,456.46
<b>Interest and Rents</b>				
82. Interest Earned	0.00	0.00	19,432.73	19,432.73
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	0.00	0.00	19,432.73	19,432.73
<b>Other</b>				
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	33,771.07	33,771.07
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	871.99	871.99
91. Total Other	0.00	0.00	34,643.06	34,643.06
<b>Other Financing Sources</b>				
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	91,138.00	91,138.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	91,138.00	91,138.00
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$2,289,975.50</b>	<b>\$742,302.81</b>	<b>\$2,171,950.25</b>	<b>\$5,204,228.56</b>

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

## 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	\$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
<b>Preservation - Structural Improvements</b>				
104. Roads	540,766.83	168,797.47		709,564.30
105. Structures	0.00	0.00		0.00
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.	540,766.83	168,797.47		709,564.30
<b>Maintenance</b>				
111. Roads	625,503.27	385,605.84		1,011,109.11
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	464,756.79	250,367.54		715,124.33
115. Traffic Control	0.00	0.00		0.00
116. Total Maintenance	1,090,260.06	635,973.38		1,726,233.44
117. Total Construction, Preservation And Maintenance.	1,631,026.89	804,770.85		2,435,797.74
<b>Other</b>				
118. Trunkline Maintenance	0.00		1,666,340.76	1,666,340.76
119. Trunkline Non-maintenance	0.00		53,481.85	53,481.85
120. Administrative Expense	232,604.32	114,770.13		347,374.45
121. Equipment - Net	9,826.10	6,221.58	13,254.95	29,302.63
122. Capital Outlay - Net	0.00	0.00	(156,671.56)	(156,671.56)
123. Debt Principal Payment	105,000.00	0.00	146,323.74	251,323.74
124. Interest Expense	43,699.90	0.00	11,146.32	54,846.22
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	999.01	999.01
127. Total Other	391,130.32	120,991.71	1,734,875.07	2,246,997.10
<b>128. Total Expenditures</b>	<b>\$2,022,157.21</b>	<b>\$925,762.56</b>	<b>\$1,734,875.07</b>	<b>\$4,682,794.84</b>

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

## 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	\$2,289,975.50	\$742,302.81	\$2,171,950.25	\$5,204,228.56
130. Total Expenditures	2,022,157.21	925,762.56	1,734,875.07	4,682,794.84
131. Excess of Revenues Over (Under) Expenditures	267,818.29	(183,459.75)	437,075.18	521,433.72
132. Optional Transfers				
132 a. Primary to Local (50%)	(83,459.75)	83,459.75		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	(83,459.75)	83,459.75		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	184,358.54	(100,000.00)	437,075.18	521,433.72
136. Beginning Fund	0.00	0.00	2,511,399.70	2,511,399.70
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	0.00	0.00	2,511,399.70	2,511,399.70
139. Interfund Transfer(County to Primary and/or Local)	0.00	200,000.00	(200,000.00)	0.00
140. Ending Fund Balance	\$184,358.54	\$100,000.00	\$2,748,474.88	\$3,032,833.42



Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

**EQUIPMENT EXPENSE**

Direct Equipment Expense

141. Labor and Fringe Benefits	\$357,553.81	
142. Depreciation	<u>302,329.48</u>	
143. Other	<u>316,231.20</u>	
<b>144. Total Direct</b>		<u>976,114.49</u>

145. Indirect Equipment Expense		<u>441,643.09</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>206,889.32</u>	
<b>148. Total Operating</b>		<u>\$206,889.32</u>

**149. TOTAL EQUIPMENT EXPENSE** \$1,624,646.90

**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	<u>76,110.28</u>	<u>42,523.49</u>		<u>118,633.77</u>
152. Maintenance	<u>458,859.10</u>	<u>296,202.53</u>		<u>755,061.63</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	28,779.94	<u>28,779.94</u>
154. MDOT	<u>0.00</u>		<u>646,484.80</u>	<u>646,484.80</u>
155. Other Reimbursable Charges	<u>0.00</u>	<u>0.00</u>	<u>314.91</u>	<u>314.91</u>
156. All Other Charges	<u>0.00</u>	<u>0.00</u>	<u>46,069.22</u>	<u>46,069.22</u>
157. Total Equipment Rental Credits	<u>534,969.38</u>	<u>338,726.02</u>	<u>721,648.87</u>	<u>1,595,344.27</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>29,302.63</u>

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$534,969.38</u>	<u>\$338,726.02</u>	<u>\$721,648.87</u>	<u>\$1,595,344.27</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	33.53 %	21.23 %	45.23 %	100.00 %
161. Prorated Total Equipment Expense	<u>544,795.48</u>	<u>344,947.60</u>	<u>734,903.82</u>	<u>1,624,646.90</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>9,826.10</u>	<u>6,221.58</u>	<u>13,254.95</u>	<u>29,302.63</u>

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

	<b>Total Labor Charge</b>	<b>Distributive Calc.</b>
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct Imp.	27,990.45	36,712.25
165. Primary Maintenance	156,577.80	205,367.28
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	11,923.77	15,639.20
168. Local Maintenance	91,179.25	119,590.61
169. Inventory	7,351.25	9,641.89
170. Equipment Expense - Direct	154,678.13	202,875.68
171. Equipment Expense - Indirect	84,329.26	110,606.17
172. Equipment Expense - Operating	0.00	0.00
173. Administration	182,160.05	238,920.94
174. State Trunkline Maintenance	288,766.70	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	55,739.75	73,108.20
<b>178. Total Payroll</b>	<b>\$1,060,696.41</b>	
179. Less Applicable Payroll	(288,766.70)	
<b>180. Total Applicable Labor Cost</b>	<b>\$771,929.71</b>	<b>Total Distributive \$1,012,462.22</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	\$153,189.42	\$29,645.12	\$769,294.32	\$440,163.34	\$5,420.82	\$60,451.47	\$1,458,164.49
182. Less: Benefits Recovered	(45,558.73)	(3,728.70)	(228,779.35)	(130,933.11)	(1,628.63)	(17,957.75)	(428,586.27)
183. Less: Refunds	0.00	(17,116.00)	0.00	0.00	0.00	0.00	(17,116.00)
184. Benefits to be Distributed	107,630.69	8,800.42	540,514.97	309,230.23	3,792.19	42,493.72	1,012,462.22
185. Applicable Labor Cost	771,930.71	771,930.71	771,930.71	771,930.71	771,930.71	771,930.71	
186. Factor	0.139431	0.011401	0.700212	0.400593	0.004913	0.055049	1.311599

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

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

	<b>Cost of Operations</b>	<b>Distributed Total</b>
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	506,495.53	34,271.30
189. Primary Maintenance	1,021,164.43	69,095.63
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	158,099.87	10,697.60
192. Local Maintenance	595,668.33	40,305.05
193. Other	935.68	63.31
<b>194. TOTAL</b>	<b>\$2,282,363.84</b>	<b>\$154,432.89</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	1,195.63	2,041.80	(528.93)	0.00	151,724.39	\$154,432.89
196. Applicable Operation Cost	2,282,363.84	2,282,363.84	2,282,363.84	2,282,363.84	2,282,363.84	
197. Factor	0.000524	0.000895	(0.000232)	0.000000	0.066477	\$0.067664

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

**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.	210,833.53	116,577.33	329,933.30	52,220.14	540,766.83	168,797.47
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,090,260.06	635,973.38	0.00	0.00	1,090,260.06	635,973.38
<b>202. Total</b>	<u>\$1,301,093.59</u>	<u>\$752,550.71</u>	<u>\$329,933.30</u>	<u>\$52,220.14</u>	<u>\$1,631,026.89</u>	<u>\$804,770.85</u>

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$286,570.85	\$2,195.87
204. Fringe Benefits	424,959.66	3,626.57
205. Equipment Rental	644,034.32	2,450.48
206. Materials	100,784.79	525.00
207. Handling Charges	0.00	0.00
208. Overhead	164,968.72	4,044.91
209. Other	45,022.42	40,639.02
<b>210. Total Charges for Current Yea</b>	<b>\$1,666,340.76</b>	<b>\$53,481.85</b>
211. Beginning Balance	159,841.15	41,977.04
212. Sub-Total	1,826,181.91	95,458.89
213. Less Credits	(1,749,444.65)	(89,705.55)
<b>214. Ending Balance</b>	<b>\$76,737.26</b>	<b>\$5,753.34</b>

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

**SCHEDULE OF CAPITAL OUTLAY**

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	217,180.70
218. Equipment Shop (977)	27,351.25
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	10,540.15
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$255,072.10</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	255,072.10	255,072.10
225. Less: Equipment Retirements 689	0.00	0.00	(1,378.93)	(1,378.93)
226. Sub-total	0.00	0.00	253,693.17	253,693.17
227. Less: Depreciation and Depletion 968	0.00	0.00	(410,364.73)	(410,364.73)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(156,671.56)</u>	<u>\$(156,671.56)</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	4,046,652.78	4,046,652.78
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>33,771.07</u>	<u>33,771.07</u>

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

**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>\$2,472,017.76</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 5 Expenditures)			<u>347,374.45</u>
234. Total Capital Outlay (from Capital Outlay)			<u>255,072.10</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>251,323.74</u>
236. Interest Expense (from Page 5 Expenditures)			<u>54,846.22</u>
236 a. Total Deductions			<u>908,616.51</u>
236 b. Adjusted MTF Returns			<u>1,563,401.25</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$540,766.83</u>	<u>\$168,797.47</u>	<u>709,564.30</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>1,090,260.06</u>	<u>635,973.38</u>	<u>1,726,233.44</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(273,809.50)</u>	<u>0.00</u>	<u>(273,809.50)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>1,357,217.39</u>	<u>804,770.85</u>	<u>2,161,988.24</u>
241. 90% of Adjusted MTF Returns			<u>1,407,061.12</u>

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

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

<b>Fiscal Year</b>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<b>Expenditures (\$)</b>	<u>10,049.67</u>	<u>56,036.00</u>	<u>75,384.00</u>	<u>165,360.00</u>	<u>149,222.00</u>
<b>Fiscal Year</b>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Expenditures (\$)</b>	<u>125,573.00</u>	<u>308,978.00</u>	<u>196,495.00</u>	<u>0.00</u>	<u>89,801.40</u>
<b>242. TOTAL</b>					<u>\$1,176,899.07</u>

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

$$\underline{2,472,017.76} \times .10 = \underline{247,201.78}$$



Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

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

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$128,931.54
712-724	Fringe Benefits - Shop Employees	0.00
721	Drug Testing	2,626.74
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	1,331.00
733	Welding Supplies	0.00
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	26,166.05
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	0.00
810	Education Expense - Shop	428.24
850-859	Communications - Shop	3,947.07
861	Travel and Mileage - Shop Employees	4,866.93
862	Freight Costs	0.00
875	Insurance - Shop Buildings	12,308.64
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	23,762.20
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	35,655.73
931	Buildings Repairs and Maintenance	87,488.07
932	Yard and Storage Repairs and Maintenance	141.20
933	Shop Equipment Repairs and Maintenance	3,773.12
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	444.63
968	Depreciation - Shop Building	97,174.37
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	5,546.55
968	Depreciation - Stockroom Expense	0.00
707	Other:	7,051.01
	<b>243. TOTAL</b>	<b>\$441,643.09</b>

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

**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	\$328,821.55
709-714	Administrative Leave	62,889.17
724	Fringe Benefits	0.00
727	Postage	801.35
728	Office Supplies	9,082.04
730	Dues and Subscriptions	3,710.47
801	Contractual Services	0.00
803	Legal Services	6,800.72
804	Auditing and Accounting Services	11,891.99
807	Data Processing	28,033.23
810	Education	19,251.69
850-853	Communications	7,357.93
861	Travel and Mileage	32,714.14
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	2,354.68
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	5,758.10
882	Insurance - General Liability	0.00
920-923	Utilities	4,092.32
931	Building Repair/Maintenance	8,395.09
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	129.69
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	431.64
968	Depreciation - Office Equipment and Furniture	4,882.69
	Other:	(3,398.25)
	<b>244. TOTAL</b>	<b>\$534,000.24</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(169,013.59)
691	Purchase Discounts	0.00
	Other:	(17,612.20)
	<b>Total Credits to Administrative Expense</b>	<b>\$(186,625.79)</b>
	<b>245. Net Administrative Expense</b>	<b>\$347,374.45</b>

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

**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>
none	n/a	0.00	ZeroDollarsSpent
		<b>246. Total</b>	<u>\$0.00</u>

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

**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	0.00 mi.	0.00	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>\$0.00</b>		<b>\$0.00</b>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
251. Reconstruction	0.00 mi.	x \$21,533.59	0.00 mi.	\$0.00
252. Resurfacing	4.50 mi.	304,153.61	0.30 mi.	52,220.14
253. Gravel Surfacing	1.10 mi.	181,583.13	2.20 mi.	107,898.54
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
<b>SAFETY PROJECTS</b>				
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
<b>MISCELLANEOUS</b>				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	33,496.50	0.00 ea.	8,678.79
260. Subtotals		540,766.83		168,797.47
<b>BRIDGES</b>				
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
<b>264. Bridge Subtotals</b>		<b>0.00</b>		<b>0.00</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$540,766.83</b>		<b>\$168,797.47</b>

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

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

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 (\$)
DOYLE	23.84	0.00	51,565.92	30.45	0.00	60,016.95	624	9,590.88
GERMFASK	18.00	0.00	38,934.00	21.63	0.00	42,632.73	486	7,469.82
HIAWATHA	48.44	0.00	104,775.72	37.12	0.00	73,163.52	1,302	20,011.74
INWOOD	42.23	0.00	91,343.49	38.37	0.00	75,627.27	733	11,266.21
MANISTIQUE	42.70	0.00	92,360.10	19.81	0.00	39,045.51	1,095	16,830.15
MUELLER	8.83	0.00	19,099.29	16.80	0.00	33,112.80	234	3,596.58
SENEY	6.41	0.00	13,864.83	26.85	0.00	52,921.35	119	1,829.03
THOMPSON	22.51	0.00	48,689.13	33.10	0.00	65,240.10	795	12,219.15
<b>266. Totals</b>	<b>212.96</b>	<b>0.00</b>	<b>\$460,632.48</b>	<b>224.13</b>	<b>0.00</b>	<b>\$441,760.23</b>	<b>5,388</b>	<b>\$82,813.56</b>
Local Road Rate Per Mile			2163	Primary Road Rate Per Mile			1971	
Local Urban Road Rate Per Mile			1881	Primary Urban Road Rate Per Mile			11283	
Population Rate Per Capita			15.37					

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

**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>
DOYLE	0.00	86,480.76	86,480.76	89,205.26
Germfask	0.00	5,235.69	5,235.69	0.00
MANISTIQUE	0.00	50,772.73	50,772.73	48,462.55
Thompson	0.00	26,308.29	26,308.29	28,473.95
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$168,797.47</b>	<b>\$168,797.47</b>	<b>\$166,141.76</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 - 2017

Start: 10/01/2016 End: 09/30/2017

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

**Work Type:** Aggregate surface applied to a prepared subsurface

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Michibay	7,053.63	08/11/2017	Asphalt

**Work Type:** Construction of new culvert in same location of...

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
CR 450 Culvert	4,206.40	06/09/2017	Gravel
East Edge Culverts	5,235.69	07/21/2017	Gravel
Greenwood Culverts	3,443.10	08/08/2017	Asphalt
Kennedy Lake Culverts	29,290.10	06/16/2017	Asphalt

**Work Type:** Hot Mixed Asphalt Resurfacing (One Course)

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Hubble Road	45,166.51	09/29/2017	Asphalt

**Work Type:** Recnst Exist, No Widen

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
CR 431	102,568.30	09/29/2017	Gravel
CR 435	78,576.02	09/30/2017	Gravel
Kelly Road	79,427.13	06/30/2017	Gravel

**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>
CR 442	303,714.80	08/11/2017	Seal Coat