

2016
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Schoolcraft County
Michigan
Year Ended 2016

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 - 2016

Start: 10/01/2015 End: 09/30/2016

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

1. Cash	\$1,204,798.22
2. Investments	662,897.82
3. Accounts Receivable :	
a. Michigan Transportation Fund	318,567.81
b. State Trunkline Maintenance	159,841.20
c. State Transportation Department - Other	4,415.01
d. Due on County Road Agreement	60,528.54
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	7,572.87

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	464,469.99
5. Road Materials	190,700.46
6. Equipment Materials and Parts	63,941.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	286,497.29

9. Other**10. TOTAL ASSETS****\$3,424,230.21**

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$57,266.08
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	34,748.28
14. Advances	497,430.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	303,745.82
17. Deferred Revenue	0.00
18. Other	19,640.33

Fund Balances

19. Primary Road Fund	0.00
20. Local Road Fund	0.00
21. County Road Commission Fund	2,511,399.70
22. Total Fund Balances	2,511,399.70

23. TOTAL LIABILITIES AND FUND BALANCES**\$3,424,230.21**

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

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	(43,782.96)	6,735.64	
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	(1,832,944.75)	1,744,316.42	
28. Equipment - Road	5,623,106.48		
28 a.Less: Accumulated Depreciation	(5,023,490.32)	599,616.16	
29. Equipment - Shop	182,085.60		
29 a.Less: Accumulated Depreciation	(171,378.06)	10,707.54	
30. Equipment - Engineers	29,712.66		
30 a.Less: Accumulated Depreciation	(28,347.21)	1,365.45	
31. Yard and Storage Equipment	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Office Equipment and Furniture	59,804.01		
32 a.Less: Accumulated Depreciation	(52,676.67)	7,127.34	
33. Infrastructure	18,284,855.89		
33 a.Less: Accumulated Depreciation	(7,612,887.65)	10,671,968.24	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		\$14,718,621.02
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	4,046,652.78	
	37 d.Infrastructure	10,671,968.24	
	38. Total Equities		\$14,718,621.02
<u>Long Term Debt</u>			
39. Bonds Payable (Act 51)		1,445,000.00	
40. Notes Payable (Act 143)		5,000.00	
41. Vested Vacation and Sick Leave Payable		135,480.47	
42. Installment/Lease Purchase Payable		417,099.08	
43. Other		0.00	
	44. Total Liabilities		\$2,002,579.55
<u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			\$1,260,966.29

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

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	2,745.00	2,745.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	245,431.58	0.00	0.00	245,431.58
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	245,431.58	0.00	0.00	245,431.58
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	7,674.10	2,325.90		10,000.00
58. Snow Removal	96,897.33	28,943.36		125,840.69
59. Urban Road	0.00	0.00		0.00
60. Allocation	1,421,592.95	430,862.00		1,852,454.95
61. Total MTF	1,526,164.38	462,131.26		1,988,295.64
<u>Other</u>				
62. Local Bridge	484,881.50	0.00		484,881.50
63. Other	222,491.45	66,458.49	0.00	288,949.94
64. Total Other	707,372.95	66,458.49	0.00	773,831.44
<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)	32,345.91	0.00		32,345.91
68. Forest Road (E)	32,136.14	0.00		32,136.14
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	64,482.05	0.00		64,482.05
72. Total State Sources	\$2,298,019.38	\$528,589.75	\$0.00	\$2,826,609.13

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

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.	0.00	60,528.54	0.00	60,528.54
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	60,528.54	0.00	60,528.54
Charges for Service				
77. Trunkline Maintenance	0.00		1,509,704.26	1,509,704.26
78. Trunkline Non-maintenance	0.00		281,123.14	281,123.14
79. Salvage Sales	0.00	0.00	1,534.11	1,534.11
80. Other	0.00	0.00	159,420.53	159,420.53
81. Total Charges	0.00	0.00	1,951,782.04	1,951,782.04
Interest and Rents				
82. Interest Earned	0.00	0.00	17,519.89	17,519.89
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	0.00	0.00	17,519.89	17,519.89
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	1,700.00	1,700.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	49,332.97	49,332.97
91. Total Other	0.00	0.00	51,032.97	51,032.97
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	\$2,543,450.96	\$589,118.29	\$2,023,079.90	\$5,155,649.15

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

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	387,815.18	95,936.90		483,752.08
105. Structures	558,843.78	0.00		558,843.78
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.	946,658.96	95,936.90		1,042,595.86
Maintenance				
111. Roads	620,053.46	343,019.53		963,072.99
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	396,663.24	238,633.46		635,296.70
115. Traffic Control	0.00	0.00		0.00
116. Total Maintenance	1,016,716.70	581,652.99		1,598,369.69
117. Total Construction, Preservation And Maintenance.	1,963,375.66	677,589.89		2,640,965.55
Other				
118. Trunkline Maintenance	0.00		1,559,863.31	1,559,863.31
119. Trunkline Non-maintenance	0.00		281,123.14	281,123.14
120. Administrative Expense	363,694.18	125,516.23		489,210.41
121. Equipment - Net	52,794.04	28,691.64	75,601.82	157,087.50
122. Capital Outlay - Net	0.00	0.00	(459,076.16)	(459,076.16)
123. Debt Principal Payment	100,000.00	0.00	161,299.15	261,299.15
124. Interest Expense	45,006.66	0.00	14,380.97	59,387.63
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	32,647.58	32,647.58
127. Total Other	561,494.88	154,207.87	1,665,839.81	2,381,542.56
128. Total Expenditures	\$2,524,870.54	\$831,797.76	\$1,665,839.81	\$5,022,508.11

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

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	\$2,543,450.96	\$589,118.29	\$2,023,079.90	\$5,155,649.15
130. Total Expenditures	2,524,870.54	831,797.76	1,665,839.81	5,022,508.11
131. Excess of Revenues Over (Under) Expenditures	18,580.42	(242,679.47)	357,240.09	133,141.04
132. Optional Transfers				
132 a. Primary to Local (50%)	(18,580.42)	18,580.42		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	(18,580.42)	18,580.42		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	0.00	(224,099.05)	357,240.09	133,141.04
136. Beginning Fund	0.00	0.00	2,378,258.66	2,378,258.66
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	0.00	0.00	2,378,258.66	2,378,258.66
139. Interfund Transfer(County to Primary and/or Local)	0.00	224,099.05	(224,099.05)	0.00
140. Ending Fund Balance	\$0.00	\$0.00	\$2,511,399.70	\$2,511,399.70

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$433,235.98	
142. Depreciation	<u>358,839.48</u>	
143. Other	<u>214,076.10</u>	
144. Total Direct		<u>1,006,151.56</u>

145. Indirect Equipment Expense		<u>552,491.01</u>
---------------------------------	--	-------------------

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>155,000.97</u>	
148. Total Operating		<u>\$155,000.97</u>

149. TOTAL EQUIPMENT EXPENSE \$1,713,643.54

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>110,625.22</u>	<u>24,764.32</u>		<u>135,389.54</u>
152. Maintenance	<u>412,502.89</u>	<u>259,536.79</u>		<u>672,039.68</u>
153. Inventory Operations	0.00	0.00	36,579.62	36,579.62
154. MDOT	0.00		<u>634,205.83</u>	<u>634,205.83</u>
155. Other Reimbursable Charges	0.00	0.00	<u>15,521.68</u>	<u>15,521.68</u>
156. All Other Charges	0.00	0.00	<u>62,819.69</u>	<u>62,819.69</u>
157. Total Equipment Rental Credits	<u>523,128.11</u>	<u>284,301.11</u>	<u>749,126.82</u>	<u>1,556,556.04</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>157,087.50</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$523,128.11</u>	<u>\$284,301.11</u>	<u>\$749,126.82</u>	<u>\$1,556,556.04</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	33.61 %	18.26 %	48.13 %	100.00 %
161. Prorated Total Equipment Expense	<u>575,922.15</u>	<u>312,992.75</u>	<u>824,728.64</u>	<u>1,713,643.54</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>52,794.04</u>	<u>28,691.64</u>	<u>75,601.82</u>	<u>157,087.50</u>

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct Imp.	38,715.16	57,126.34
165. Primary Maintenance	134,877.47	199,019.09
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	7,625.22	11,251.43
168. Local Maintenance	82,815.98	122,199.37
169. Inventory	10,225.45	15,088.22
170. Equipment Expense - Direct	175,005.61	258,230.37
171. Equipment Expense - Indirect	80,900.50	119,373.14
172. Equipment Expense - Operating	0.00	0.00
173. Administration	233,749.29	344,911.01
174. State Trunkline Maintenance	292,796.64	
175. Sundry Account Rec.	302.45	
176. Capital Outlay	0.00	0.00
177. Other	40,356.59	59,994.63
178. Total Payroll	\$1,097,370.36	
179. Less Applicable Payroll	(292,796.64)	
180. Total Applicable Labor Cost	\$804,573.72	Total Distributive \$1,187,193.60

	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	\$141,715.78	\$42,689.00	\$957,948.96	\$455,760.26	\$7,319.70	\$72,902.07	\$1,678,335.77
182. Less: Benefits Recovered	(41,471.20)	(12,492.36)	(280,330.75)	(133,372.05)	(2,142.01)	(21,333.80)	(491,142.17)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	100,244.58	30,196.64	677,618.21	322,388.21	5,177.69	51,568.27	1,187,193.60
185. Applicable Labor Cost	804,573.72	804,573.72	804,573.72	804,573.72	804,573.72	804,573.72	
186. Factor	0.124593	0.037531	0.842208	0.400694	0.006435	0.064094	1.475555

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

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.	359,180.98	28,634.20
189. Primary Maintenance	941,648.51	75,068.19
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	88,853.50	7,083.40
192. Local Maintenance	538,707.42	42,945.57
193. Other	28,377.46	2,262.30
194. TOTAL	\$1,956,767.87	\$155,993.66

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	1,180.50	3,579.61	14,871.00	0.00	136,362.55	\$155,993.66
196. Applicable Operation Cost	1,956,767.87	1,956,767.87	1,956,767.87	1,956,767.87	1,956,767.87	
197. Factor	0.000603	0.001829	0.007600	0.000000	0.069688	\$0.079720

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

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.	386,286.19	74,651.54	560,372.77	21,285.36	946,658.96	95,936.90
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,016,716.70	581,652.99	0.00	0.00	1,016,716.70	581,652.99
202. Total	<u>\$1,403,002.89</u>	<u>\$656,304.53</u>	<u>\$560,372.77</u>	<u>\$21,285.36</u>	<u>\$1,963,375.66</u>	<u>\$677,589.89</u>

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$266,815.36	\$25,981.28
204. Fringe Benefits	446,009.28	45,132.89
205. Equipment Rental	553,230.36	80,975.47
206. Materials	74,369.39	65,555.91
207. Handling Charges	0.00	0.00
208. Overhead	153,337.35	22,023.46
209. Other	66,101.57	41,454.13
210. Total Charges for Current Yea	\$1,559,863.31	\$281,123.14
211. Beginning Balance	258,912.18	17,229.84
212. Sub-Total	1,818,775.49	298,352.98
213. Less Credits	(1,658,934.29)	(293,937.97)
214. Ending Balance	\$159,841.20	\$4,415.01

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	83,565.50
218. Equipment Shop (977)	595.00
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>\$84,160.50</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	84,160.50	84,160.50
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	84,160.50	84,160.50
227. Less: Depreciation and Depletion 968	0.00	0.00	(543,236.66)	(543,236.66)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(459,076.16)</u>	<u>\$(459,076.16)</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	4,519,200.62	4,519,200.62
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	0.00	1,700.00	1,700.00

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

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>\$1,988,295.64</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 5 Expenditures)			<u>489,210.41</u>
234. Total Capital Outlay (from Capital Outlay)			<u>84,160.50</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>261,299.15</u>
236. Interest Expense (from Page 5 Expenditures)			<u>59,387.63</u>
236 a. Total Deductions			<u>894,057.69</u>
236 b. Adjusted MTF Returns			<u>1,094,237.95</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$946,658.96</u>	<u>\$95,936.90</u>	<u>1,042,595.86</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>1,016,716.70</u>	<u>581,652.99</u>	<u>1,598,369.69</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(245,431.58)</u>	<u>0.00</u>	<u>(245,431.58)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>1,717,944.08</u>	<u>677,589.89</u>	<u>2,395,533.97</u>
241. 90% of Adjusted MTF Returns			<u>984,814.16</u>

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

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

Fiscal Year	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Expenditures (\$)	<u>117,712.28</u>	<u>10,049.67</u>	<u>56,036.00</u>	<u>75,384.00</u>	<u>165,360.00</u>
Fiscal Year	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Expenditures (\$)	<u>149,222.00</u>	<u>125,573.00</u>	<u>308,978.00</u>	<u>196,495.00</u>	<u>0.00</u>
242. TOTAL					<u>\$1,204,809.95</u>

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

$$\underline{1,988,295.64} \times .10 = \underline{198,829.56}$$

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$129,290.24
712-724	Fringe Benefits - Shop Employees	0.00
721	Drug Testing	2,486.72
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	1,887.33
733	Welding Supplies	0.00
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	26,672.81
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	53.13
850-859	Communications - Shop	0.00
861	Travel and Mileage - Shop Employees	4,700.35
862	Freight Costs	0.00
875	Insurance - Shop Buildings	11,640.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	27,945.73
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	47,838.01
931	Buildings Repairs and Maintenance	107,124.82
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	4,548.09
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	60.00
968	Depreciation - Shop Building	174,767.81
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	5,062.69
968	Depreciation - Stockroom Expense	0.00
707	Other:	8,413.28
	243. TOTAL	\$552,491.01

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

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	\$333,412.23
709-714	Administrative Leave	201,813.36
724	Fringe Benefits	0.00
727	Postage	681.25
728	Office Supplies	5,493.66
730	Dues and Subscriptions	6,561.00
801	Contractual Services	0.00
803	Legal Services	13,626.79
804	Auditing and Accounting Services	13,876.20
807	Data Processing	9,295.92
810	Education	31,788.21
850-853	Communications	5,304.02
861	Travel and Mileage	35,289.05
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	3,533.48
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	13,616.27
882	Insurance - General Liability	0.00
920-923	Utilities	4,528.83
931	Building Repair/Maintenance	8,477.49
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	124.99
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	431.64
968	Depreciation - Office Equipment and Furniture	4,135.04
	Other:	5,452.50
	244. TOTAL	\$697,441.93
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(175,360.81)
691	Purchase Discounts	0.00
	Other:	(32,870.71)
	Total Credits to Administrative Expense	\$(208,231.52)
	245. Net Administrative Expense	\$489,210.41

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

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>
County Road 450	Seney Township	3,124.16	Resurfacing
County Road 435	Thompson Township	18,067.54	Resurfacing
County Road 440	Hiawatha & Thompson Township	10,944.44	Resurfacing
	246. Total	<u>\$32,136.14</u>	

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

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	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	0.00	mi. x	\$3,303.86	0.00	mi.	\$0.00
252. Resurfacing	0.00	mi.	0.00	0.00	mi.	0.00
253. Gravel Surfacing	10.60	mi.	359,653.02	0.50	mi.	45,690.11
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	1.00	ea.	24,858.30	3.00	ea.	50,246.79
260. Subtotals			387,815.18			95,936.90
BRIDGES						
261. Replacement	0.00	ea.	532,489.13	0.00	ea.	0.00
262. Recondition or Repair	0.00	ea.	26,354.65	0.00	ea.	0.00
263. Replace with Culvert	0.00	ea.	0.00	0.00	ea.	0.00
264. Bridge Subtotals			558,843.78			0.00
265. TOTAL PRESERVATION - STRUCT IMP			\$946,658.96			\$95,936.90

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

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

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	40,885.60	30.45	0.00	47,654.25	624	7,606.56
GERMFASK	18.00	0.00	30,870.00	21.63	0.00	33,850.95	486	5,924.34
HIAWATHA	48.44	0.00	83,074.60	37.12	0.00	58,092.80	1,302	15,871.38
INWOOD	42.23	0.00	72,424.45	38.37	0.00	60,049.05	733	8,935.27
MANISTIQUE	42.70	0.00	73,230.50	19.81	0.00	31,002.65	1,095	13,348.05
MUELLER	8.83	0.00	15,143.45	16.80	0.00	26,292.00	234	2,852.46
SENEY	6.41	0.00	10,993.15	26.85	0.00	42,020.25	119	1,450.61
THOMPSON	22.51	0.00	38,604.65	33.10	0.00	51,801.50	795	9,691.05
266. Totals	212.96	0.00	\$365,226.40	224.13	0.00	\$350,763.45	5,388	\$65,679.72
Local Road Rate Per Mile			1715	Primary Road Rate Per Mile			1565	
Local Urban Road Rate Per Mile			1496	Primary Urban Road Rate Per Mile			8979	
Population Rate Per Capita			12.19					

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
DOYLE	0.00	41,895.40	41,895.40	19,187.14
GERMFASK	0.00	8,351.39	8,351.39	0.00
MANISTIQUE	0.00	45,690.11	45,690.11	41,341.40
267. Totals	\$0.00	\$95,936.90	\$95,936.90	\$60,528.54

*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 - 2016

Start: 10/01/2015 End: 09/30/2016

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year**Work Type:**

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
127311A	61,319.63	09/30/2016	
127347	74,290.63	09/30/2016	
111275	97,696.46	09/30/2016	
119452	124,728.50	07/01/2016	

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

Sub Ledger Report

Line: 2 Investments

Account	Description	Amount (\$)
003	CD	364,986.29
005	CD ADVANCE	297,911.53

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	SUNDRY	7,572.87

Line: 9 Other (Identify)

Account	Description	Amount (\$)
004	IMPREST CASH	0.00
074	A/R OTHER ROAD COMMISSION	0.00
078	STATE AR ADJ	(0.02)
078.0.5.	MDOT 802P	248,935.31
078.2	Equip Advance	37,562.00
079.0.1	USFS	0.00
124	PREPAID EXPENSES	0.00
129	UNAMORTIZED BOND	0.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	DUE STATE OF MI	0.00
250	ACCRUED INTEREST PAYABLE	7,306.66
253	SUBSEQUENT YR LIAB	(582.45)
255	SNOW REMOVAL	12,916.12

Line: 45 FF Deferred Compensation Plan

Account	Description	Amount (\$)
016	Def Comp	928,173.73
017	OPEB Trust	332,792.56

Line: 49 Specify - County

Account	Description	Amount (\$)
450	PERMITS	2,745.00

Line: 55 FS-Other - County

Account	Description	Amount (\$)
525	USFS	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
---------	-------------	-------------

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

-	ARRA, USFS	0.00
510.17	High Risk Rural Roads	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
560.1	POT HOLE FUNDS	0.00
560.2	PA 252 FUNDS	0.00
560.3	PA 84 FUNDS	66,458.49

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
560.1	POT HOLE FUNDS	0.00
560.2	PA 252 FUNDS	0.00
560.3	PA 84 FUNDS	222,491.45
561.1	RRR RUNDS	0.00

Line: 70 EDF-Other - Primary

Account	Description	Amount (\$)
583.13	\$.75 ON \$1.00	0.00

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
583-13	Sault Tribe	0.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
673	SALE OF LAND	0.00
674	ROYALTIES	6,370.50
676	REIMBURSEMENTS	3,576.40
677	GAIN ON SALE OF MATERIAL	149,473.63

Line: 89 Contributions from Private Sources - County

Account	Description	Amount (\$)
10	SCH CO DURAPATCH CH	0.00
11	SCH CO AIRPORT	0.00
12	CFS DUFOUR CRK	0.00
525.0.9	ZELLAR EXC SMH	0.00
6	SCH CO CARPENTER DAM	0.00
8	CO DRAIN COMMISSIONER	0.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
521.15	MERWIN CRK	1,615.79
521.16	CARMEUSE	3,179.94
525.14	BAYVIEW SHELL	1,018.72
525.8	CO DRAIN COM	765.95
641	DRIVEWAYS	25,629.23

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

678	OTHER REVENUE	17,123.34
691	PUR DISC	0.00

Line: 126 Other - County

Account	Description	Amount (\$)
520	DRIVEWAY PLOWING	25,629.23
521.12	CFS DUFOUR CRK	0.00
521.13	SMH	0.00
521.14	BAYVIEW SHELL	1,034.35
521.15	MERWIN CRK	1,733.26
521.16	CARMEUSE	3,433.87
521.7	CARMUESE	0.00
521.8.	CO DRAIN COM	816.87

Line: 143 Other - Primary

Account	Description	Amount (\$)
109	MATERIALS	62,835.13
510	LESS RECEIPTS	(10,386.59)
510	EQUIPMENT	24,827.24
510	PURCHASES	136,800.32

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
040	SUNDRY AR	348.62
510	EQUIP EXT	24,827.24
511	INDIRECT EQUIP	19,013.24
513	DIST EXP	0.00
514	DIST EXP	13,211.17
515	ADMIN	5,419.42

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
040	Accts Rec	446.28
514	Distributive	53,794.38
520	Snow Plow	4,525.13
521	Other	1,228.84

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
514	Distributive	36,457.06
520	Snow Plowing	3,066.73
521.14	Bayview Shell	261.18
521.15	Merwin Crk Park	249.75
521.16	Carneuse	98.67
521.8.3	County Drain	223.20

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
---------	-------------	-------------

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

714	Safety Training	0.00
720	Unemployment	6,923.07
721	Drug Testing	0.00
722	OPEB Hlth Benefit	60,000.00
724	Coveralls	1,278.00
734	Safety Hlth Charges	775.00
736	Driveways, Physicals	3,196.00
737	Driver Fees, Physicals	65.00
738	EAP Counseling	665.00

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
714	Safety Training	0.00
720	Unemployment	(2,025.94)
721	Drug Testing	0.00
722	OPEB Hlth Benefit	(17,558.19)
724	Coveralls	(373.99)
734	Safety Helath Charges	(226.79)
736	Driveways, Physicals	(935.27)
737	Driver Fees, Physicals	(19.02)
738	EAP Counseling	(194.60)

Line: 193 Other - Cost of Operations

Account	Description	Amount (\$)
520	Contract Plowing	21,877.30
521.14	BAYVIEW SHELL	957.98
521.15	MERWIN CRK CULVERT	1,605.29
521.16	CARMEUSE	3,180.33
521.8.3	Co Drain Com Admin Other	756.56

Line: 193 Other - Distributed Total

Account	Description	Amount (\$)
520-521	Contract Plow and Other Projects	2,262.30

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
703, 704	Manager, Tech	28,595.79
732, 780	Signs, Safety	14,953.71
794	Pit Maintenance	22,433.08
796	Winter Damage of ROW	0.00
801-810	RENTAL, CONTRACT, TAXES, TRAINING	74,561.26
820	Emergency Mgt	3,923.71
999.0	MDOT GWOA ADJ	(8,105.00)

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
AP	VENDORS & PURCHASES	41,454.13

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
128	SHARED CULVERTS	0.00
AP	Purchases	36,450.57
VCH	INSURANCE	21,546.00
VCH	GWOA	8,105.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
1	Road Facilities Improvements	0.00

Line: 243 707 Other

Account	Description	Amount (\$)
735	UNALLOCATED	2,632.35
791	INV LOSS ADJ	2,028.59
935	SMALL TOOLS	2,084.79
936	TIRE CHAIN REPAIRS	1,014.19
944	FUEL STORAGE REPAIR	653.36
995	BUILDING INTEREST	0.00

Line: 244 244 Other

Account	Description	Amount (\$)
729	Engineer Manager Supplies	714.42
731	Janitors Supplies	283.26
802	FOIA EXP	0.00
806	Bank Charges	250.00
870	Insurance Claims	2,516.00
924	Cleaning Service	339.30
941	EMRG MGMT	1,349.52

Line: 245 245 Other

Account	Description	Amount (\$)
630	OTHER OVERHEAD	(32,870.71)
630	OTHER OVERHEAD	0.00

Line: 259 Other Local System *Unit

Account	Description	Amount (\$)
1	CULVERT REPAIR	0.00
2	CULVERT REPLACEMENT	3.00

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
1	CULVERT REPAIR	0.00
2	CULVERT REPLACEMENT	50,246.79

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

Line: 259 Other Primary System *Unit

Account	Description	Amount (\$)
1	CULVERT REPAIR	0.00
2	CULVERT REPLACEMENT	1.00

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
1	CULVERT REPAIR	0.00
2	CULVERT REPLACEMENT	24,858.30