

2017
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Jackson 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

7/26/18

Date

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

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

1. Cash	\$1,511,555.47
2. Investments	23,450,894.27
3. Accounts Receivable :	
a. Michigan Transportation Fund	2,333,946.52
b. State Trunkline Maintenance	517,330.44
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	2,274,386.57
e. Due on Special Assesement	0.00
f. Sundry Accounts Receivable	277,964.13

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	1,439,212.99
5. Road Materials	499,241.86
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00

9. Other**10. TOTAL ASSETS****\$32,304,532.25**

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$542,976.90
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	158,999.60
14. Advances	1,063,680.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	146,942.95
18. Other	120,072.13

Fund Balances

19. Primary Road Fund	0.00
20. Local Road Fund	0.00
21. County Road Commission Fund	30,271,860.67
22. Total Fund Balances	30,271,860.67

23. TOTAL LIABILITIES AND FUND BALANCES**\$32,304,532.25**

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$1,029,834.28	
25. Land Improvements	\$0.00		
25 a. Less: Accumulated Depreciation	0.00	0.00	
26. Depletable Assets	548,073.77		
26 a. Less: Accumulated Depreciation	(147,018.74)	401,055.03	
27. Buildings	6,185,342.44		
27 a. Less: Accumulated Depreciation	(5,577,433.23)	607,909.21	
28. Equipment - Road	25,273,738.97		
28 a. Less: Accumulated Depreciation	(14,573,276.68)	10,700,462.29	
29. Equipment - Shop	662,627.96		
29 a. Less: Accumulated Depreciation	(584,782.86)	77,845.10	
30. Equipment - Engineers	383,662.17		
30 a. Less: Accumulated Depreciation	(340,263.66)	43,398.51	
31. Yard and Storage Equipment	0.00		
31 a. Less: Accumulated Depreciation	0.00	0.00	
32. Office Equipment and Furniture	161,766.16		
32 a. Less: Accumulated Depreciation	(127,433.52)	34,332.64	
33. Infrastructure	125,998,494.66		
33 a. Less: Accumulated Depreciation	(49,011,902.14)	76,986,592.52	
34. Vehicles	83,884.34		
34 a. Less: Accumulated Depreciation	(79,902.70)	3,981.64	
35. Construction Work in Progress		0.00	
	36. Total Assets		<u>\$89,885,411.22</u>
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a. Primary	0.00	
	37 b. Local	0.00	
	37 c. Co. Road Comm.	12,898,818.70	
	37 d. Infrastructure	76,986,592.52	
	38. Total Equities		<u>\$89,885,411.22</u>
<u>Long Term Debt</u>			
39. Bonds Payable (Act 51)		43,385,000.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		347,710.60	
42. Installment/Lease Purchase Payable		3,225,000.00	
43. Other		0.00	
	44. Total Liabilities		<u>\$46,957,710.60</u>
<u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<u>\$0.00</u>

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
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
Licenses and Permits				
49. Specify	72,100.10	0.00	0.00	72,100.10
Federal Sources				
50. Surface Tran. Program (STP)	0.00	0.00	0.00	0.00
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	996,658.14	0.00	0.00	996,658.14
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	56,165.06	0.00	0.00	56,165.06
56. Total Federal Sources	1,052,823.20	0.00	0.00	1,052,823.20
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,685.88	3,314.12		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	1,347,415.35	545,379.57		1,892,794.92
60. Allocation	8,744,504.59	4,334,550.32		13,079,054.91
61. Total MTF	10,098,605.82	4,883,244.01		14,981,849.83
Other				
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
Economic Development Fund				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	418,767.97	0.00		418,767.97
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	418,767.97	0.00		418,767.97
7 . Total State Sources	\$10,517,373.79	\$4,883,244.01	\$0.00	\$15,400,617.80

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

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	\$42,387.62	\$42,387.62
74. Township Contr.	0.00	2,426,770.61	0.00	2,426,770.61
75. Other	0.00	0.00	97,652.78	97,652.78
76. Total Contributions	0.00	2,426,770.61	140,040.40	2,566,811.01
Charges for Service				
77. Trunkline Maintenance	0.00		2,397,309.44	2,397,309.44
78. Trunkline Non-maintenance	0.00		7,080.73	7,080.73
79. Salvage Sales	0.00	0.00	14,578.59	14,578.59
80. Other	9,450.00	0.00	776,364.20	785,814.20
81. Total Charges	9,450.00	0.00	3,195,332.96	3,204,782.96
Interest and Rents				
82. Interest Earned	0.00	0.00	221,326.29	221,326.29
83. Property Rentals	0.00	0.00	63,213.49	63,213.49
84. Total Interest/Rents	0.00	0.00	284,539.78	284,539.78
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	30,360.56	30,360.56
89. Contributions from Private Sources	0.00	0.00	25,900.00	25,900.00
90. Other	0.00	0.00	0.00	0.00
91. Total Other	0.00	0.00	56,260.56	56,260.56
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	31,032,302.65	31,032,302.65
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	3,225,000.00	3,225,000.00
96. Total Other Fin. Sources	0.00	0.00	34,257,302.65	34,257,302.65
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$11,651,747.09	\$7,310,014.62	\$37,933,476.35	\$56,895,238.06

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

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	6,755,156.02	4,835,034.76		11,590,190.78
105. Structures	212,058.98	234,701.57		446,760.55
106. Safety Projects	85,112.63	9,742.52		94,855.15
107. Roadside Parks	55,506.35	0.00		55,506.35
108. Special Assessments	0.00	0.00		0.00
109. Other	55,506.35	0.00		55,506.35
110. Total Preservation - Struct. Imp.	7,163,340.33	5,079,478.85		12,242,819.18
Maintenance				
111. Roads	5,005,550.37	5,379,099.21		10,384,649.58
112. Structures	0.00	0.00		0.00
113. Roadside Parks	428.36	0.00		428.36
114. Winter Maintenance	1,391,055.70	1,128,787.33		2,519,843.03
115. Traffic Control	150,337.69	101,686.27		252,023.96
116. Total Maintenance	6,547,372.12	6,609,572.81		13,156,944.93
117. Total Construction., Preservation And Maintenance.	13,710,712.45	11,689,051.66		25,399,764.11
Other				
118. Trunkline Maintenance	0.00		2,147,058.37	2,147,058.37
119. Trunkline Non-maintenance	0.00		5,891.95	5,891.95
120. Administrative Expense	838,457.61	714,826.04		1,553,283.65
121. Equipment - Net	393,556.04	653,298.77	275,031.11	1,321,885.92
122. Capital Outlay - Net	0.00	0.00	5,724,594.13	5,724,594.13
123. Debt Principal Payment	0.00	0.00	805,000.00	805,000.00
124. Interest Expense	0.00	0.00	760,843.76	760,843.76
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	369,271.27	314,564.41	263,404.78	947,240.46
127. Total Other	1,601,284.92	1,682,689.22	9,981,824.10	13,265,798.24
1 8. Total Expenditures	\$15,311,997.37	\$13,371,740.88	\$9,981,824.10	\$38,665,562.35

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

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	\$11,651,747.09	\$7,310,014.62	\$37,933,476.35	\$56,895,238.06
130. Total Expenditures	15,311,997.37	13,371,740.88	9,981,824.10	38,665,562.35
131. Excess of Revenues Over (Under) Expenditures	(3,660,250.28)	(6,061,726.26)	27,951,652.25	18,229,675.71
132. Optional Transfers				
132 a. Primary to Local (50%)	0.00	0.00		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	0.00	0.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(3,660,250.28)	(6,061,726.26)	27,951,652.25	18,229,675.71
136. Beginning Fund	0.00	0.00	12,042,185.95	12,042,185.95
137. Adjustment	0.00	0.00	(0.99)	(0.99)
138. Beginning Fund Balance Restated	0.00	0.00	12,042,184.96	12,042,184.96
139. Interfund Transfer(County to Primary and/or Local)	3,660,250.28	6,061,726.26	(9,721,976.54)	0.00
140. Ending Fund Balance	\$0.00	\$0.00	\$30,271,860.67	\$30,271,860.67

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	<u>\$799,890.18</u>
142. Depreciation	<u>2,364,909.76</u>
143. Other	<u>826,480.18</u>
144. Total Direct	<u>3,991,280.12</u>

145. Indirect Equipment Expense	<u>1,913,029.42</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	<u>0.00</u>
147. Operating Expenses	<u>344,097.58</u>
148. Total Operating	<u>\$344,097.58</u>

149. TOTAL EQUIPMENT EXPENSE	<u>\$6,248,407.12</u>
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Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
151. Preservation - Structural Improvement	<u>50,064.22</u>	<u>239,086.19</u>		<u>289,150.41</u>
152. Maintenance	<u>1,416,675.18</u>	<u>2,195,685.35</u>		<u>3,612,360.53</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	<u>201,922.56</u>	<u>201,922.56</u>
154. MDO T	<u>0.00</u>		<u>743,205.69</u>	<u>743,205.69</u>
155. Other Reimbursable Charges	<u>0.00</u>	<u>0.00</u>	<u>19,869.01</u>	<u>19,869.01</u>
156. All Other Charges	<u>0.00</u>	<u>0.00</u>	<u>60,013.00</u>	<u>60,013.00</u>
157. Total Equipment Rental Credits	<u>1,466,739.40</u>	<u>2,434,771.54</u>	<u>1,025,010.26</u>	<u>4,926,521.20</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>1,321,885.92</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$1,466,739.40</u>	<u>\$2,434,771.54</u>	<u>\$1,025,010.26</u>	<u>\$4,926,521.20</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	<u>29.77 %</u>	<u>49.42 %</u>	<u>20.81 %</u>	<u>100.00 %</u>
161. Prorated Total Equipment Expense	<u>1,860,295.44</u>	<u>3,088,070.31</u>	<u>1,300,041.37</u>	<u>6,248,407.12</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>393,556.04</u>	<u>653,298.77</u>	<u>275,031.11</u>	<u>1,321,885.92</u>

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct Imp.	119,847.93	74,512.45
165. Primary Maintenance	1,088,197.10	676,559.34
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	205,709.09	127,894.48
168. Local Maintenance	1,146,184.92	712,611.82
169. Inventory	1,504.95	0.00
170. Equipment Expense - Direct	493,234.17	306,656.01
171. Equipment Expense - Indirect	530,598.64	329,886.44
172. Equipment Expense - Operating	0.00	0.00
173. Administration	741,480.48	460,995.07
174. State Trunkline Maintenance	536,049.41	
175. Sundry Account Rec.	62,628.56	
176. Capital Outlay	0.00	0.00
177. Other	184,801.67	114,895.82
178. Total Payroll	\$5,110,236.92	
179. Less Applicable Payroll	(600,182.92)	
180. Total Applicable Labor Cost	<u>\$4,510,054.00</u>	Total Distributive <u>\$2,804,011.43</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	\$574,819.62	\$2,534.29	\$1,145,909.58	\$1,338,687.09	\$52,938.97	\$44,578.80	\$3,159,468.35
182. Less: Benefits Recovered	(64,670.77)	(285.12)	(128,920.67)	(150,609.12)	(5,955.90)	(5,015.34)	(355,456.92)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	510,148.85	2,249.17	1,016,988.91	1,188,077.97	46,983.07	39,563.46	2,804,011.43
185. Applicable Labor Cost	4,510,054.00	4,510,054.00	4,510,054.00	4,510,054.00	4,510,054.00	4,510,054.00	
186. Factor	0.113114	0.000499	0.225494	0.263429	0.010417	0.008772	0.621725

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

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.	6,947,455.12	215,891.67
189. Primary Maintenance	6,350,050.67	197,321.47
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	4,926,396.02	153,082.83
192. Local Maintenance	6,410,370.48	199,195.85
193. Other	0.00	0.00
194. TOTAL	\$24,634,272.29	\$765,491.82

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	25,207.53	9,564.50	215,497.04	0.00	515,222.75	\$765,491.82
196. Applicable Operation Cost	24,634,272.29	24,634,272.29	24,634,272.29	24,634,272.29	24,634,272.29	
197. Factor	0.001023	0.000388	0.008748	0.000000	0.020915	\$0.031074

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	Primary	Local	Primary	Local	Primary	Local
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	247,393.88	632,797.06	6,915,946.45	4,446,681.79	7,163,340.33	5,079,478.85
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	6,182,110.70	6,286,774.05	365,261.42	322,798.76	6,547,372.12	6,609,572.81
202. Total	\$6,429,504.58	\$6,919,571.11	\$7,281,207.87	\$4,769,480.55	\$13,710,712.45	\$11,689,051.66

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$535,581.34	\$468.07
204. Fringe Benefits	307,477.56	0.00
205. Equipment Rental	742,470.27	735.42
206. Materials	79,499.83	0.00
207. Handling Charges	0.00	0.00
208. Overhead	193,026.97	481.66
209. Other	289,002.40	4,206.80
210. Total Charges for Current Yea	\$2,147,058.37	\$5,891.95
211. Beginning Balance	401,170.05	3,591.00
212. Sub-Total	2,548,228.42	9,482.95
213. Less Credits	(2,030,897.98)	(9,482.95)
214. Ending Balance	\$517,330.44	\$0.00

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	5,650.00
217. Equipment Road (976, 981)	8,140,210.51
218. Equipment Shop (977)	27,850.67
219. Equipment Engineers (978)	6,196.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	13,900.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$8,193,807.18</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	8,193,807.18	8,193,807.18
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	8,193,807.18	8,193,807.18
227. Less: Depreciation and Depletion 968	0.00	0.00	(2,469,213.05)	(2,469,213.05)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,724,594.13</u>	<u>\$5,724,594.13</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	7,346,693.19	7,346,693.19
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	30,360.56	30,360.56

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

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>\$14,981,849.83</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 5 Expenditures)			<u>1,553,283.65</u>
234. Total Capital Outlay (from Capital Outlay)			<u>8,193,807.18</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>805,000.00</u>
236. Interest Expense (from Page 5 Expenditures)			<u>760,843.76</u>
236 a. Total Deductions			<u>11,312,934.59</u>
236 b. Adjusted MTF Returns			<u>3,668,915.24</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$7,163,340.33</u>	<u>\$5,079,478.85</u>	<u>12,242,819.18</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>6,547,372.12</u>	<u>6,609,572.81</u>	<u>13,156,944.93</u>
239. Less Federal Aid for Preser - Struct Imp	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>13,710,712.45</u>	<u>11,689,051.66</u>	<u>25,399,764.11</u>
241. 90% of Adjusted MTF Returns			<u>3,302,023.72</u>

Year Ended - 2017

Start: 01/01/2017 **End:** 12/31/2017

**TEN YEARS OF QUALIFIED EXPENDITURES
FOR NON MOTORIZED IMPROVEMENTS**

(for Compliance with Section 10K of Act 51)

Fiscal Year	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Expenditures (\$)	<u>1,199,073.00</u>	<u>742,098.00</u>	<u>7,200.00</u>	<u>446,735.29</u>	<u>498,646.52</u>
Fiscal Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Expenditures (\$)	<u>117,049.96</u>	<u>20,514.04</u>	<u>2,210.84</u>	<u>13,949.00</u>	<u>55,506.35</u>
242. TOTAL					<u>\$3,102,983.00</u>

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

$$\underline{4,981,849.83} \times .10 = \underline{498,184.98}$$

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$360,028.01
712-724	Fringe Benefits - Shop Employees	223,658.23
721	Drug Testing	6,699.52
728	Office Supplies - Shop	661.56
731	Janitor Supplies - Shop	6,861.75
733	Welding Supplies	42,767.27
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	54,145.24
737	Shop Supplies	97,857.64
791	Equipment Material/Parts Inventory Adjustment	200,745.97
801	Contractual Services - Shop	8,291.92
805	Health Services	0.00
806	Laundry Services	59.43
807	Data Processing - Shop	18,221.78
810	Education Expense - Shop	0.00
850-859	Communications - Shop	34,482.33
861	Travel and Mileage - Shop Employees	911.46
862	Freight Costs	0.00
875	Insurance - Shop Buildings	79,682.54
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	53,609.22
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	56,334.09
931	Buildings Repairs and Maintenance	288,795.27
932	Yard and Storage Repairs and Maintenance	174,567.41
933	Shop Equipment Repairs and Maintenance	7,610.03
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	0.00
968	Depreciation - Shop Building	64,248.88
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	15,784.23
968	Depreciation - Stockroom Expense	0.00
707	Other:	117,005.64
	243. TOTAL	\$1,913,029.42

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

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	\$410,733.65
709-714	Administrative Leave	0.00
724	Fringe Benefits	230,276.25
727	Postage	1,757.25
728	Office Supplies	97,300.77
730	Dues and Subscriptions	31,258.34
801	Contractual Services	57,871.06
803	Legal Services	21,310.05
804	Auditing and Accounting Services	10,500.00
807	Data Processing	81,823.84
810	Education	14,316.47
850-853	Communications	55,569.12
861	Travel and Mileage	25,507.11
862	Freight	4,590.23
873	Public Relations	0.00
874	Advertising	4,155.07
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	375.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	273,422.20
882	Insurance - General Liability	0.00
920-923	Utilities	61,003.03
931	Building Repair/Maintenance	4,566.24
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	1,845.47
966-967	Overhead	0.00
968	Depreciation - Buildings	575.88
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	7,838.28
	Other:	364,506.43
	244. TOTAL	\$1,761,101.74
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(13,358.41)
629	Overhead - State Trunkline Maintenance	(193,508.63)
691	Purchase Discounts	(951.05)
	Other:	0.00
	Total Credits to Administrative Expense	\$(207,818.09)
	245. Net Administrative Expense	\$1,553,283.65

Year Ended - 2017

Start: 01/01/2017 **End:** 12/31/2017

Forest Road Report

This information is required by Act 231, P.A. of 1987, as amended.

Road Name

Location

Amount Spent (\$)

Project Type

246. Total

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

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	7.85 mi.	x \$2,507,926.96	22.85 mi.	\$4,039,380.27
252. Resurfacing	44.62 mi.	4,302,735.41	13.67 mi.	795,654.49
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	1.00 ea.	85,112.63	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	1.00 ea.	9,742.52
MISCELLANEOUS				
258. Roadside Parks	2.00 ea.	55,506.35	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	0.00 ea.	0.00
260. Subtotals		6,951,281.35		4,844,777.28
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	1.00 ea.	61,926.30	1.00 ea.	29,437.01
263. Replace with Culvert	2.00 ea.	150,132.68	6.00 ea.	205,264.56
264. Bridge Subtotals		212,058.98		234,701.57
265. TOTAL PRESERVATION - STRUCT IMP		\$7,163,340.33		\$5,079,478.85

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

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

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 (\$)
Blackman	77.00	68.32	310,893.24	35.11	34.89	487,800.45	24,051	389,626.20
Columbia	63.10	0.00	143,804.90	31.52	0.00	65,467.04	6,181	100,132.20
Concord	31.87	0.00	72,631.73	24.79	0.00	51,488.83	1,673	27,102.60
Grass Lake	66.70	0.00	152,009.29	32.34	0.00	67,170.18	4,511	73,078.20
Hanover	54.83	0.00	124,957.57	20.80	0.00	43,201.60	3,254	52,714.80
Henrietta	39.71	0.00	90,499.09	25.67	0.00	53,316.59	4,705	76,221.00
Leoni	91.68	41.61	291,409.74	48.90	20.40	344,141.70	13,807	223,673.40
Liberty	45.02	1.68	105,930.34	33.67	0.00	69,932.59	2,961	47,968.20
Napoleon	51.23	5.13	126,920.83	21.69	2.56	75,491.09	6,776	109,771.20
Norvell	40.27	0.00	91,775.33	28.81	0.00	59,838.37	2,963	48,000.60
Parma	36.27	1.77	86,167.47	24.51	1.27	66,008.84	2,504	40,564.80
Pulaski	52.23	0.00	119,032.17	17.33	0.00	35,994.41	2,075	33,615.00
Rives	41.57	0.90	96,521.83	35.08	1.00	84,752.16	4,683	75,864.60
Sandstone	38.51	0.79	89,330.07	32.37	1.71	87,566.10	3,437	55,679.40
Spring Arbor	51.66	24.47	166,232.68	23.40	7.75	140,757.05	8,267	133,925.40
Springport	45.16	0.00	102,919.64	12.43	0.00	25,817.11	1,359	22,015.80
Summit	117.66	114.16	494,412.28	36.72	35.25	495,425.19	22,508	364,629.60
Tompkins	40.36	0.00	91,980.44	25.77	0.00	53,524.29	2,671	43,270.20
Waterloo	55.75	0.00	127,054.25	33.49	0.00	69,558.73	2,856	46,267.20
266. Totals	1,040.58	258.83	\$2,884,482.89	544.40	104.83	\$2,377,252.32	121,242	\$1,964,120.40
Local Road Rate Per Mile			2279	Primary Road Rate Per Mile		2077		
Local Urban Road Rate Per Mile			1982	Primary Urban Road Rate Per Mile		11891		
Population Rate Per Capita			16.2					

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Blackman	0.00	300,376.20	300,376.20	0.00
Columbia	0.00	170,223.28	170,223.28	94,146.62
Concord	0.00	691,083.08	691,083.08	0.00
Grass Lake	0.00	446.89	446.89	0.00
Hanover	0.00	368,417.14	368,417.14	0.00
Henrietta				
Leoni	0.00	2,034,010.53	2,034,010.53	0.00
Liberty	0.00	876,170.57	876,170.57	22,488.05
Napoleon	0.00	29,437.01	29,437.01	0.00
Norvell				
Parma	0.00	1,079,721.92	1,079,721.92	49,826.79
Pulaski	0.00	89,250.26	89,250.26	65,564.63
Rives	0.00	680,467.27	680,467.27	46,706.92
Sandstone	0.00	345,566.51	345,566.51	179,761.15
Spring Arbor	0.00	2,634,509.17	2,634,509.17	1,880,056.22
Springport	0.00	686,406.57	686,406.57	21,507.96
Summit	0.00	2,196,590.61	2,196,590.61	22,550.44
Tompkins	0.00	60,142.17	60,142.17	44,161.83
Waterloo				
267. Totals	\$0.00	\$12,242,819.18	\$12,242,819.18	\$2,426,770.61

*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: 01/01/2017 End: 12/31/2017

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: (JCRC) RECONSTRUCT 5.5" HMA

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
38075-131368	293,132.00	10/20/2017	Asphalt

Work Type: CMHO1.5

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
130218A	417,350.00	09/01/2017	Asphalt

Work Type: CMHO2.0

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
340 Farms	528,492.00	11/15/2017	Asphalt
Bardstone St.	34,298.00	11/15/2017	Asphalt
Blairmoor St.	17,849.00	11/15/2017	Asphalt
Bluestone St.	14,534.00	11/15/2017	Asphalt
Broadmoor St.	39,107.00	11/15/2017	Asphalt
Foxfire St.	13,484.00	11/15/2017	Asphalt
Golfview Hills	190,880.00	11/15/2017	Asphalt
Heathervale Dr.	99,305.00	11/15/2017	Asphalt
Redstone St.	16,287.00	11/15/2017	Asphalt
Thames Ct. (North)	30,055.00	11/15/2017	Asphalt
Thames Ct. (South)	20,376.00	11/15/2017	Asphalt

Work Type: CSC3.5

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Bowerman Rd.	227,216.00	10/29/2017	Asphalt
N. Cross Rd.	177,238.00	09/30/2017	Asphalt

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

Work Type: CSC5.0

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Erie Rd.	1,452,255.00	11/17/2017	Asphalt

Work Type: FDR

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
S. Wood Dale Dr.	184,751.00	11/15/2017	Asphalt
Wedgfield Blvd.	241,895.00	11/15/2017	Asphalt

Work Type: HMA1.5

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
200698A	303,589.00	11/21/2017	Asphalt

Work Type: HMA2.0

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Farhat Ct.	11,439.00	09/20/2017	Asphalt
Hammond Rd. (Twp Line to N. Cr	203,178.00	09/30/2017	Asphalt
Ikram Oaks Dr.	49,880.00	09/20/2017	Asphalt

Work Type: HMA2.5

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Bunting Rd.	77,052.00	09/30/2017	Asphalt
Cross Rd.	162,994.00	09/30/2017	Asphalt

Work Type: HMA3.0

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
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Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

2017 Primary Paving	3,184,062.00	09/15/2017	Asphalt
Carter Rd.	238,634.00	09/14/2017	Asphalt
Emerson Rd.	98,561.00	09/14/2017	Asphalt
Hammond Rd. (N. Cross to Math	203,177.00	09/30/2017	Asphalt
Mathews Rd. (East-West)	338,984.00	11/17/2017	Asphalt
Mathews Rd. (South-North)	190,678.00	09/30/2017	Asphalt
Reynolds Rd.	212,066.00	09/14/2017	Asphalt
Slayton Rd.	162,269.00	09/30/2017	Asphalt

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	Sundry A/R	277,964.13
078	State Special Funding	0.00

Line: 9 Other (Identify)

Account	Description	Amount (\$)
007-010	Performance Bonds	0.00

Line: 17 Deferred Revenue

Account	Description	Amount (\$)
339	Def Rev - Special State Funding	0.00
339	Def Rev - Sundry	146,942.95

Line: 18 Other (Identify)

Account	Description	Amount (\$)
125	Contracts Payable	120,072.13
283	Performance Deposit	0.00

Line: 49 Specify - County

Account	Description	Amount (\$)
450	Permits	0.00

Line: 49 Specify - Local

Account	Description	Amount (\$)
675	Local Permits	0.00

Line: 49 Specify - Primary

Account	Description	Amount (\$)
450	Permits	72,100.10
675	Primary Permits	0.00

Line: 55 FS-Other - County

Account	Description	Amount (\$)
510-535	RDS Subsidy	0.00

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
511	Local Safety Funds	0.00

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510	Primary STP Safety Funds	56,165.06

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
552	Winter Emergency Funds	0.00
552	Special State Funds	0.00

Line: 73 City and Village - County

Account	Description	Amount (\$)
671	Ohter Cont - Cities & Villages	42,387.62

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
671	Other Governmental Cont	97,652.78

Line: 80 SC-Other - County

Account	Description	Amount (\$)
647	Royalties	37,441.94
675	Private Contributions	8,025.26
675	ENBRIDGE ACCIDENT DAMAGE	730,897.00
693-2	Scrap Auction proceeds	0.00

Line: 80 SC-Other - Local

Account	Description	Amount (\$)
675	Local Drive Permit	0.00
675	Road Bond Revenue	0.00

Line: 80 SC-Other - Primary

Account	Description	Amount (\$)
675	Primary Drive Permits	9,450.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
675	Accident Damage	0.00

Line: 109 Other - Primary

Account	Description	Amount (\$)
A458	Non Motorized Path	55,506.35

Line: 126 Other - County

Account	Description	Amount (\$)
A521	Non Road Related Expenses	263,404.78

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

Line: 126 Other - Local

Account	Description	Amount (\$)
A516	Engineering Expenses 46%	314,564.41

Line: 126 Other - Primary

Account	Description	Amount (\$)
A516	Engineering Expenses 54%	369,271.27

Line: 137 Adjustment - County

Account	Description	Amount (\$)
390	Co. Road Fund	(0.99)

Line: 143 Other - Primary

Account	Description	Amount (\$)
A510	Direct Expense	826,480.18

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
Various	All other E/R	60,013.00

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
A514	Other Distributive	114,895.82

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
A514	Other Distributive	184,801.67

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
A513	Unemployment, etc.	44,578.80

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
A513	Unemployment, etc.	(5,015.34)

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
A514	Engineering Related	10,658.34
A514	Training, Safety/Other	219,469.10
a514	Miscellaneous	285,095.31

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
A518	Vouchers	4,206.80

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
A517	Vouchers	289,002.40

Line: 242 Expenditure10

Account	Description	Amount (\$)
a489	Road Widening	55,506.35

Line: 243 707 Other

Account	Description	Amount (\$)
511	Power Wash	873.12
A511	Small Tools	49,306.76
A511	Grease, Oil, Antifreeze	66,825.76

Line: 244 244 Other

Account	Description	Amount (\$)
A515	Property Taxes	14,706.01
A515	Depreciation Admin Vehicles	4,379.85
A515	Net Professional Expense	(8,968.74)
A515	Underwrite Discounts/Bonds	229,143.75
A515	Bond Expenses	117,660.56
A515-804	Purchased Services	7,585.00

Line: 257 Other Local System *Unit

Account	Description	Amount (\$)
A489	Other Safety Projects	1.00

Line: 257 Other Local System Expenditure

Account	Description	Amount (\$)
A489	Other Safety Projects	9,742.52

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
A459	Safety Project	0.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
A459	Safety Projects	0.00

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

Line: 259 Other Local System *Unit

Account	Description	Amount (\$)
A489	Safe Routes 2 Schools	0.00

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
a489	Other Safety Projects	0.00