

**2017**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
**Benzie 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**

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Chief Financial Officer

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Chairman

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Date

Year Ended - 2017

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

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

1. Cash	\$925,127.90
2. Investments	284,519.33
3. Accounts Receivable :	
a. Michigan Transportation Fund	613,310.81
b. State Trunkline Maintenance	107,442.33
c. State Transportation Department - Other	9,748.72
d. Due on County Road Agreement	0.00
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	422,452.46

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

4. Deferred Expense State Aid	0.00
5. Road Materials	94,846.92
6. Equipment Materials and Parts	155,530.66
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00

**9. Other**

(300,658.96)

**10. TOTAL ASSETS****\$2,312,320.17**

## Year Ended - 2017

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

## Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$116,182.45
12. Notes Payable ( Short Term)	0.00
13. Accrued Liability	50,998.52
14. Advances	247,727.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	663.60

Fund Balances

19. Primary Road Fund	1,284,290.17
20. Local Road Fund	0.00
21. County Road Commission Fund	612,458.43
<b>22. Total Fund Balances</b>	<b>1,896,748.60</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$2,312,320.17**

## Year Ended - 2017

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

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$12,708.00	
25. Land Improvements	\$0.00		
25 a.Less: Accumulated Depreciation	0.00	0.00	
26. Depletable Assets	0.00		
26 a.Less: Accumulated Depreciation	0.00	0.00	
27. Buildings	1,162,075.52		
27 a.Less: Accumulated Depreciation	(1,059,549.32)	102,526.20	
28. Equipment - Road	5,410,190.84		
28 a.Less: Accumulated Depreciation	(4,137,288.14)	1,272,902.70	
29. Equipment - Shop	166,256.21		
29 a.Less: Accumulated Depreciation	(137,569.63)	28,686.58	
30. Equipment - Engineers	39,344.90		
30 a.Less: Accumulated Depreciation	(38,105.67)	1,239.23	
31. Yard and Storage Equipment	443,174.32		
31 a.Less: Accumulated Depreciation	(202,198.29)	240,976.03	
32. Office Equipment and Furniture	59,282.87		
32 a.Less: Accumulated Depreciation	(44,304.01)	14,978.86	
33. Infrastructure	19,876,946.49		
33 a.Less: Accumulated Depreciation	(4,632,798.05)	15,244,148.44	
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>\$16,918,166.04</b>
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	1,674,017.60	
	37 d.Infrastructure	15,244,148.44	
	<b>38. Total Equities</b>		<b>\$16,918,166.04</b>
<u>Long Term Debt</u>			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		74,051.26	
42. Installment/Lease Purchase Payable		111,237.27	
43. Other		0.00	
	<b>44. Total Liabilities</b>		<b>\$185,288.53</b>
<u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<b>\$0.00</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>Taxes</b>				
46. County Wide Millage	\$523,382.21	\$475,046.08	\$0.00	\$998,428.29
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	523,382.21	475,046.08	0.00	998,428.29
<b>Licenses and Permits</b>				
49. Specify	0.00	0.00	22,981.35	22,981.35
<b>Federal Sources</b>				
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	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	371,939.72	0.00	0.00	371,939.72
56. Total Federal Sources	371,939.72	0.00	0.00	371,939.72
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
57. Engineering	6,424.74	3,575.26		10,000.00
58. Snow Removal	0.00	155,966.96		155,966.96
59. Urban Road	0.00	0.00		0.00
60. Allocation	2,119,614.16	1,179,529.62		3,299,143.78
61. Total MTF	2,126,038.90	1,339,071.84		3,465,110.74
<b>Other</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>Economic Development Fund</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)	0.00	0.00		0.00
68. Forest Road (E)	43,315.89	0.00		43,315.89
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	43,315.89	0.00		43,315.89
<b>72. Total State Sources</b>	<b>\$2,169,354.79</b>	<b>\$1,339,071.84</b>	<b>\$0.00</b>	<b>\$3,508,426.63</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	494,139.52	0.00	494,139.52
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	494,139.52	0.00	494,139.52
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		714,121.41	714,121.41
78. Trunkline Non-maintenance	0.00		93,173.55	93,173.55
79. Salvage Sales	0.00	0.00	3,060.08	3,060.08
80. Other	0.00	0.00	5,272.14	5,272.14
81. Total Charges	0.00	0.00	815,627.18	815,627.18
<b>Interest and Rents</b>				
82. Interest Earned	4,362.12	0.00	2,787.17	7,149.29
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	4,362.12	0.00	2,787.17	7,149.29
<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	54,663.34	54,663.34
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	0.00	0.00
91. Total Other	0.00	0.00	54,663.34	54,663.34
<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	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
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$3,069,038.84</b>	<b>\$2,308,257.44</b>	<b>\$896,059.04</b>	<b>\$6,273,355.32</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	875,610.17	1,141,124.18		2,016,734.35
105. Structures	3,954.04	25,541.02		29,495.06
106. Safety Projects	456,408.66	0.00		456,408.66
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	1,335,972.87	1,166,665.20		2,502,638.07
<b>Maintenance</b>				
111. Roads	484,800.41	1,318,013.29		1,802,813.70
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	393,546.45	336,883.40		730,429.85
115. Traffic Control	16,012.95	11,065.28		27,078.23
116. Total Maintenance	894,359.81	1,665,961.97		2,560,321.78
117. Total Construction, Preservation And Maintenance.	2,230,332.68	2,832,627.17		5,062,959.85
<b>Other</b>				
118. Trunkline Maintenance	0.00		627,474.41	627,474.41
119. Trunkline Non-maintenance	0.00		93,173.55	93,173.55
120. Administrative Expense	132,404.15	168,159.49		300,563.64
121. Equipment - Net	69,597.10	137,255.52	58,142.51	264,995.13
122. Capital Outlay - Net	0.00	0.00	438,592.91	438,592.91
123. Debt Principal Payment	0.00	0.00	7,067.53	7,067.53
124. Interest Expense	0.00	0.00	3,108.95	3,108.95
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	202,001.25	305,415.01	1,227,559.86	1,734,976.12
<b>128. Total Expenditures</b>	<b>\$2,432,333.93</b>	<b>\$3,138,042.18</b>	<b>\$1,227,559.86</b>	<b>\$6,797,935.97</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	\$3,069,038.84	\$2,308,257.44	\$896,059.04	\$6,273,355.32
130. Total Expenditures	2,432,333.93	3,138,042.18	1,227,559.86	6,797,935.97
131. Excess of Revenues Over (Under) Expenditures	636,704.91	(829,784.74)	(331,500.82)	(524,580.65)
132. Optional Transfers				
132 a. Primary to Local (50%)	(829,784.74)	829,784.74		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	(829,784.74)	829,784.74		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(193,079.83)	0.00	(331,500.82)	(524,580.65)
136. Beginning Fund	1,477,370.00	0.00	943,959.25	2,421,329.25
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,477,370.00	0.00	943,959.25	2,421,329.25
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,284,290.17	\$0.00	\$612,458.43	\$1,896,748.60



Year Ended - 2017

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

**EQUIPMENT EXPENSE**

## Direct Equipment Expense

141. Labor and Fringe Benefits	\$304,117.02
142. Depreciation	<u>378,642.92</u>
143. Other	<u>344,645.78</u>
<b>144. Total Direct</b>	<u>1,027,405.72</u>

145. Indirect Equipment Expense	<u>383,321.57</u>
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## Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	<u>212,965.82</u>
<b>148. Total Operating</b>	<u>\$212,965.82</u>

<b>149. TOTAL EQUIPMENT EXPENSE</b>	<u>\$1,623,693.11</u>
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**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	43,816.12	75,374.39		119,190.51
152. Maintenance	313,026.06	628,369.88		941,395.94
153. Inventory Operations	0.00	0.00	16,050.61	16,050.61
154. MDOT	0.00		219,000.64	219,000.64
155. Other Reimbursable Charges	0.00	0.00	13,545.18	13,545.18
156. All Other Charges	0.00	0.00	49,515.10	49,515.10
157. Total Equipment Rental Credits	<u>356,842.18</u>	<u>703,744.27</u>	<u>298,111.53</u>	<u>1,358,697.98</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>264,995.13</u>

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$356,842.18</u>	<u>\$703,744.27</u>	<u>\$298,111.53</u>	<u>\$1,358,697.98</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	26.26 %	51.80 %	21.94 %	100.00 %
161. Prorated Total Equipment Expense	<u>426,439.28</u>	<u>840,999.79</u>	<u>356,254.04</u>	<u>1,623,693.11</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>69,597.10</u>	<u>137,255.52</u>	<u>58,142.51</u>	<u>264,995.13</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.	26,933.30	29,636.14
165. Primary Maintenance	198,600.41	218,530.56
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	54,886.11	60,394.10
168. Local Maintenance	340,293.24	374,442.69
169. Inventory	6,905.70	0.00
170. Equipment Expense - Direct	144,793.29	159,323.73
171. Equipment Expense - Indirect	64,592.16	71,074.18
172. Equipment Expense - Operating	0.00	0.00
173. Administration	151,585.67	166,797.75
174. State Trunkline Maintenance	124,262.47	
175. Sundry Account Rec.	6,591.22	
176. Capital Outlay	12,100.74	13,315.75
177. Other	18,129.73	19,949.10
<b>178. Total Payroll</b>	<b>\$1,149,674.04</b>	
179. Less Applicable Payroll	(137,759.39)	
<b>180. Total Applicable Labor Cost</b>	<b>\$1,011,914.65</b>	Total Distributive <b>\$1,113,464.00</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	\$127,124.57	\$62,646.42	\$637,388.87	\$424,434.70	\$4,942.83	\$20,611.67	\$1,277,149.06
182. Less: Benefits Recovered	(16,018.58)	(7,893.89)	(80,315.45)	(53,481.74)	(622.84)	(2,597.20)	(160,929.70)
183. Less: Refunds	0.00	(2,755.36)	0.00	0.00	0.00	0.00	(2,755.36)
184. Benefits to be Distributed	111,105.99	51,997.17	557,073.42	370,952.96	4,319.99	18,014.47	1,113,464.00
185. Applicable Labor Cost	1,011,914.65	1,011,914.65	1,011,914.65	1,011,914.65	1,011,914.65	1,011,914.65	
186. Factor	0.109798	0.051385	0.550514	0.366585	0.004269	0.017802	1.100353

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.	1,283,629.06	23,768.96
189. Primary Maintenance	660,627.73	12,232.84
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,086,441.19	20,117.63
192. Local Maintenance	1,263,206.63	23,392.94
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$4,293,904.61</b>	<b>\$79,512.37</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	0.00	0.00	0.00	0.00	79,512.37	\$79,512.37
196. Applicable Operation Cost	4,293,904.61	4,293,904.61	4,293,904.61	4,293,904.61	4,293,904.61	
197. Factor	0.000000	0.000000	0.000000	0.000000	0.018517	\$0.018517

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.	140,153.32	240,083.67	1,195,819.55	926,581.53	1,335,972.87	1,166,665.20
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	845,830.19	1,612,644.18	48,529.62	53,317.79	894,359.81	1,665,961.97
<b>202. Total</b>	<u>\$985,983.51</u>	<u>\$1,852,727.85</u>	<u>\$1,244,349.17</u>	<u>\$979,899.32</u>	<u>\$2,230,332.68</u>	<u>\$2,832,627.17</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	\$121,242.37	\$3,020.10
204. Fringe Benefits	149,134.35	3,494.22
205. Equipment Rental	215,340.03	3,660.61
206. Materials	10,701.49	9,351.40
207. Handling Charges	0.00	0.00
208. Overhead	64,497.32	7,299.31
209. Other	66,558.85	66,347.91
<b>210. Total Charges for Current Yea</b>	<b>\$627,474.41</b>	<b>\$93,173.55</b>
211. Beginning Balance	50,895.62	179,985.24
212. Sub-Total	678,370.03	273,158.79
213. Less Credits	(570,927.70)	(263,410.07)
<b>214. Ending Balance</b>	<b>\$107,442.33</b>	<b>\$9,748.72</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)	641,340.08
218. Equipment Shop (977)	14,940.00
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	197,731.92
221. Equipment Office (980)	4,693.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$858,705.00</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	858,705.00	858,705.00
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	858,705.00	858,705.00
227. Less: Depreciation and Depletion 968	0.00	0.00	(420,112.09)	(420,112.09)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$438,592.91</u>	<u>\$438,592.91</u>

**DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 2)	0.00	0.00	1,235,424.69	1,235,424.69
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>54,663.34</u>	<u>54,663.34</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>\$3,465,110.74</u>
<b><u>DEDUCTIONS</u></b>			
233. Administrative Expense (from Page 5 Expenditures)			<u>300,563.64</u>
234. Total Capital Outlay (from Capital Outlay)			<u>858,705.00</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>7,067.53</u>
236. Interest Expense (from Page 5 Expenditures)			<u>3,108.95</u>
236 a. Total Deductions			<u>1,169,445.12</u>
236 b. Adjusted MTF Returns			<u>2,295,665.62</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$1,335,972.87</u>	<u>\$1,166,665.20</u>	<u>2,502,638.07</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>894,359.81</u>	<u>1,665,961.97</u>	<u>2,560,321.78</u>
239. Less Federal Aid for Preser - Struct Imp	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>2,230,332.68</u>	<u>2,832,627.17</u>	<u>5,062,959.85</u>
241. 90% of Adjusted MTF Returns			<u>2,066,099.06</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>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Fiscal Year</b>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Expenditures (\$)</b>	<u>314,012.84</u>	<u>109,458.35</u>	<u>203,684.02</u>	<u>182,588.05</u>	<u>0.00</u>
<b>242. TOTAL</b>					<u>\$809,743.26</u>

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

$$\underline{3,465,110.74} \times .10 = \underline{346,511.07}$$



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	\$58,279.99
712-724	Fringe Benefits - Shop Employees	0.00
721	Drug Testing	840.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	0.00
734	Safety Supplies - Shop	1,746.61
736	Tire Shop Supplies	0.00
737	Shop Supplies	46,451.27
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	6,773.14
807	Data Processing - Shop	0.00
810	Education Expense - Shop	28,094.69
850-859	Communications - Shop	1,079.31
861	Travel and Mileage - Shop Employees	298.42
862	Freight Costs	576.78
875	Insurance - Shop Buildings	15,670.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	28,417.00
883	Insurance - Underground Tank	1,380.45
921-923	Utilities - Shop and Storage Buildings	38,464.51
931	Buildings Repairs and Maintenance	28,460.62
932	Yard and Storage Repairs and Maintenance	83,909.34
933	Shop Equipment Repairs and Maintenance	11,278.53
934	Office Equipment Repairs and Maintenance	2,431.45
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	3,684.12
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	19,705.36
968	Depreciation - Stockroom Expense	0.00
707	Other:	5,779.98
	<b>243. TOTAL</b>	<b>\$383,321.57</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	\$311,806.22
709-714	Administrative Leave	2,386.04
724	Fringe Benefits	0.00
727	Postage	0.00
728	Office Supplies	17,575.53
730	Dues and Subscriptions	4,186.79
801	Contractual Services	25,784.88
803	Legal Services	4,085.27
804	Auditing and Accounting Services	0.00
807	Data Processing	0.00
810	Education	5,546.05
850-853	Communications	5,470.29
861	Travel and Mileage	1,406.53
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,889.09
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	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	1,662.19
931	Building Repair/Maintenance	3,048.37
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	680.11
966-967	Overhead	0.00
968	Depreciation - Buildings	1,112.76
968	Depreciation - Engineering Equipment	1,907.37
968	Depreciation - Office Equipment and Furniture	2,934.65
	Other:	0.00
	<b>244. TOTAL</b>	<b>\$391,482.14</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	(10,572.99)
629	Overhead - State Trunkline Maintenance	(71,796.63)
691	Purchase Discounts	0.00
	Other:	(8,548.88)
	<b>Total Credits to Administrative Expense</b>	<b>\$(90,918.50)</b>
	<b>245. Net Administrative Expense</b>	<b>\$300,563.64</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>
Wallin Road	Colfax Township	43,315.89	Resurfacing
	<b>246. Total</b>	<u>\$43,315.89</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 \$30,343.69	0.00 mi.	\$3,169.67
252. Resurfacing	19.78 mi.	845,266.48	20.26 mi.	1,020,385.66
253. Gravel Surfacing	0.00 mi.	0.00	2.00 mi.	117,568.85
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	2.00 ea.	456,408.66	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.	0.00	0.00 ea.	0.00
260. Subtotals		1,332,018.83		1,141,124.18
<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	1.00 ea.	3,954.04	6.00 ea.	25,541.02
<b>264. Bridge Subtotals</b>		<b>3,954.04</b>		<b>25,541.02</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$1,335,972.87</b>		<b>\$1,166,665.20</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 (\$)
Almira	63.00	0.00	136,269.00	23.96	0.00	47,225.16	3,645	56,023.65
Benzonia	42.37	0.00	91,646.31	18.11	0.00	35,694.81	2,727	41,913.99
Blaine	20.00	0.00	43,260.00	13.65	0.00	26,904.15	551	8,468.87
Colfax	40.44	0.00	87,471.72	16.27	0.00	32,068.17	503	7,731.11
Crystal Lake	22.18	0.00	47,975.34	12.93	0.00	25,485.03	957	14,709.09
Gilmore	8.68	0.00	18,774.84	5.11	0.00	10,071.81	449	6,901.13
Homestead	47.88	0.00	103,564.44	19.27	0.00	37,981.17	2,029	31,185.73
Inland	51.82	0.00	112,086.66	21.52	0.00	42,415.92	2,070	31,815.90
Joyfield	26.33	0.00	56,951.79	5.75	0.00	11,333.25	799	12,280.63
Lake	26.49	0.00	57,297.87	9.91	0.00	19,532.61	759	11,665.83
Platte	47.24	0.00	102,180.12	17.54	0.00	34,571.34	354	5,440.98
Weldon	51.43	0.00	111,243.09	12.82	0.00	25,268.22	255	3,919.35
<b>266. Totals</b>	<b>447.86</b>	<b>0.00</b>	<b>\$968,721.18</b>	<b>176.84</b>	<b>0.00</b>	<b>\$348,551.64</b>	<b>15,098</b>	<b>\$232,056.26</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>
ALMIRA	0.00	463,043.24	463,043.24	30,429.48
BENZONIA	0.00	255,681.93	255,681.93	46,894.14
BLAINE	0.00	116,308.67	116,308.67	235.34
COLFAX	0.00	148,798.90	148,798.90	9,062.46
CRYSTAL LAKE	0.00	563,958.78	563,958.78	303,280.06
GILMORE	0.00	121,634.86	121,634.86	15,881.45
HOMESTEAD	0.00	100,796.40	100,796.40	16,787.76
INLAND	0.00	405,653.18	405,653.18	54,986.35
JOYFIELD	0.00	63,586.29	63,586.29	3,310.86
LAKE	0.00	23,554.47	23,554.47	5,232.51
PLATTE	0.00	154,750.90	154,750.90	4,585.96
WELDON	0.00	84,870.45	84,870.45	3,453.15
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$2,502,638.07</b>	<b>\$2,502,638.07</b>	<b>\$494,139.52</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: Bituminous &lt; 1.5 inch

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
L-101-17	148,798.90	06/01/2017	Asphalt
L-104-17	96,441.74	06/01/2017	Asphalt
P-218-18	81,720.38	06/02/2017	Asphalt
P-108-17 P-900	8,540.02	07/28/2017	Asphalt
L-302-19 (M-880)	151,068.90	08/25/2017	Asphalt
L-122-17 / L-897 & L-898	76,324.53	09/29/2017	Asphalt

Work Type: Bituminous Overlay (&lt; 40mm )

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
L-102-17	90,484.13	06/01/2017	Asphalt
P-105-17 M-882	207,420.17	08/31/2017	Asphalt

Work Type: Bituminous overlays of 1.5 inches or less

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
P-106-17	105,122.24	09/29/2017	Asphalt
L-207-18 (M-877)	99,028.19	09/01/2017	Asphalt
P-109-17 / P-886	161,992.14	05/12/2017	Asphalt
P-114-17 / M-884	63,710.37	09/29/2017	Asphalt
P-115-17 / P-888	42,611.54	07/28/2017	Asphalt
L-118-17 / L-892	106,395.46	07/28/2017	Asphalt
L-119-17 / L-893	48,174.93	07/28/2017	Asphalt
L-120-17 / L-894	72,509.50	08/31/2017	Asphalt
L-121-17 / L-896	21,606.23	07/28/2017	Asphalt
L-123-17 / L-899	21,504.63	08/31/2017	Asphalt
L-125-17 / L-895	15,267.68	09/29/2017	Asphalt

Work Type: Intermittent paving the most distressed sections

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
P-116-17 / P-890	36,640.34	06/30/2017	Asphalt

**Year Ended - 2017**

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

P-117-17 / P-891

79,306.29

06/30/2017

Asphalt

**Work Type:** Paving Gravel

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
<u>L-124-17// L-901/L-906</u>	116,645.83	<u>09/29/2017</u>	<u>Asphalt</u>
<u>L-126-17 / L-873</u>	3,169.67	<u>09/29/2017</u>	<u>Asphalt</u>



Year Ended - 2017

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

**Sub Ledger Report**

**Line: 3 Sundry Accounts Receivable**

Account	Description	Amount (\$)
040	Sundry A/R	422,452.46
078-04	Due on Fed Proj	0.00
078-06	A/R Local Agency Disb	0.00

**Line: 9 Other (Identify)**

Account	Description	Amount (\$)
078	Due from Fed/State Project	0.00
539	Offset MTF Account Receivable	(300,658.96)

**Line: 18 Other (Identify)**

Account	Description	Amount (\$)
125	Due of Federal Projects	663.60

**Line: 49 Specify - County**

Account	Description	Amount (\$)
451	Permits	22,981.35

**Line: 55 FS-Other - Local**

Account	Description	Amount (\$)
000	Safety Funds-Local	0.00

**Line: 55 FS-Other - Primary**

Account	Description	Amount (\$)
511	Safety Funds-Primary	371,939.72

**Line: 63 OTH-Other - Local**

Account	Description	Amount (\$)
675	DNR Contribution	0.00

**Line: 63 OTH-Other - Primary**

Account	Description	Amount (\$)
556	Local Agency Disb	0.00

**Line: 70 EDF-Other - Primary**

Account	Description	Amount (\$)
551	State Grant - DNR	0.00

**Line: 75 CFL-Other - County**

Account	Description	Amount (\$)
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Year Ended - 2017

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

675	Other Govt Contributions	0.00
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**Line: 75 CFL-Other - Local**

Account	Description	Amount (\$)
675	CRA Contributions	0.00

**Line: 75 CFL-Other - Primary**

Account	Description	Amount (\$)
675	CRA Contributions	0.00

**Line: 80 SC-Other - County**

Account	Description	Amount (\$)
644	Sale of Maps	50.00
668	OIL WELL ROYALTIES	0.00
675	Other Contributions	5,222.14
675	GT Band	0.00
693	Sale of Inv	0.00

**Line: 80 SC-Other - Local**

Account	Description	Amount (\$)
675	CRA Contribution	0.00
675	GT Band	0.00

**Line: 90 Other2 Other - Primary**

Account	Description	Amount (\$)
675	GT Band Participation	0.00

**Line: 143 Other - Primary**

Account	Description	Amount (\$)
510	Parts and Misc	344,645.78

**Line: 156 All Other Charges - County**

Account	Description	Amount (\$)
000	All Other	49,515.10

**Line: 177 Other - Distributive Calculation**

Account	Description	Amount (\$)
a514	Other	19,949.10

**Line: 177 Other - Total Labor Charge**

Account	Description	Amount (\$)
A514	Other Overhead	18,129.73

Year Ended - 2017

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

**Line: 181 Total Fringe Benefits - Other**

Account	Description	Amount (\$)
a513	Other Fringe Benefits	20,611.67

**Line: 182 Less Benefits Recovered - Other**

Account	Description	Amount (\$)
a514	Other	(2,597.20)

**Line: 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
a514	Truck Loading	5,957.80
a514	Sign Shop, PPE	21,803.16
a514	Employee Meetings	9,168.72
a514	Miscellaneous	42,582.69

**Line: 209 Other - MDOT Other**

Account	Description	Amount (\$)
a518	Vouchers	66,347.91

**Line: 209 Other - Trunkline Maintenance**

Account	Description	Amount (\$)
a517	Vouchers	66,558.85

**Line: 242 Expenditure10**

Account	Description	Amount (\$)
A459	815-Lindy	0.00
A459	832-Cedar Run	0.00
A459	833-Reynolds	0.00
A459	835-CR669	0.00
A463	828-Reynolds	0.00
A463	829-Herron	0.00
A463	830-Goose	0.00
A489	852-Graves	0.00
A489	854-Carlson	0.00
A493	838-Herring	0.00
a493	842-Sutter	0.00

**Line: 243 707 Other**

Account	Description	Amount (\$)
A511	Shop Tools	1,862.40
A511	Inv Adj	(2,307.26)
a511	Miss Dig	50.86
A511	Fuel Station Repair/Maintenance	6,173.98

Year Ended - 2017

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

**Line: 244 244 Other**

Account	Description	Amount (\$)
A515	Engineering Supplies	0.00

**Line: 245 245 Other**

Account	Description	Amount (\$)
646	Other Overhead	(8,548.88)

**Line: 257 Other Local System \*Unit**

Account	Description	Amount (\$)
A489	Other	0.00
A489	Lake Accesses	0.00

**Line: 257 Other Local System Expenditure**

Account	Description	Amount (\$)
A489	Cedar Run FY 09	0.00
A489	Lake Accesses	0.00

**Line: 257 Other Primary System \*Unit**

Account	Description	Amount (\$)
A459	Pioneer/King Curve	1.00
A459	Tree Projects	1.00

**Line: 257 Other Primary System Expenditure**

Account	Description	Amount (\$)
A459	Tree Projects	445,981.43
a459	Pioneer/King Curve	10,427.23

**Line: 259 Other Local System \*Unit**

Account	Description	Amount (\$)
A489	Culverts	0.00

**Line: 259 Other Local System Expenditure**

Account	Description	Amount (\$)
A489	CRA	0.00
A489	Culverts	0.00

**Line: 259 Other Primary System \*Unit**

Account	Description	Amount (\$)
A459	CRA	0.00

**Line: 259 Other Primary System Expenditure**

Account	Description	Amount (\$)
A459	INDIAN HILL	0.00

**Year Ended - 2017**

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

A459	CR 669	0.00
A459	REYNOLDS/FOWLER	0.00