

2016  
FISCAL YEAR  
ANNUAL FINANCIAL REPORT  
BOARD OF COUNTY ROAD COMMISSIONERS  
Shiawassee 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

5/9/17  
\_\_\_\_\_  
Date

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

**BALANCE SHEET**

**Assets**

**General Operating Fund**

1. Cash	\$2,418,366.12
2. Investments	515,055.09
3. Accounts Receivable :	
a. Michigan Transportation Fund	982,023.35
b. State Trunkline Maintenance	179,447.78
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	74,824.67
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	3,668.72

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

	0.00
4. Deferred Expense State Aid	429,954.68
5. Road Materials	174,201.77
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	(583.17)

**Other**

**10. TOTAL ASSETS**

**\$4,776,959.01**

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

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

11. Accounts Payable	\$226,362.47
12. Notes Payable ( Short Term)	0.00
13. Accrued Liability	75,452.28
14. Advances	490,253.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	9,906.05
18. Other	0.00

**Fund Balances**

19. Primary Road Fund	883,400.51
20. Local Road Fund	1,048,279.36
21. County Road Commission Fund	2,043,305.34
22. Total Fund Balances	3,974,985.21

**23. TOTAL LIABILITIES AND FUND BALANCES****\$4,776,959.01**

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

**CAPITAL ASSETS ACCOUNT GROUP**

<u>Assets</u>	(A)	(B)	
24. Land		\$595,381.41	
25. Land Improvements	\$427,722.34		
25 a.Less: Accumulated Depreciation	(30,523.81)	397,198.53	
26. Depletable Assets	0.00		
26 a.Less: Accumulated Depreciation	0.00	0.00	
27. Buildings	3,022,605.36		
27 a.Less: Accumulated Depreciation	(1,820,976.56)	1,201,628.80	
28. Equipment - Road	7,873,487.23		
28 a.Less: Accumulated Depreciation	(5,572,877.72)	2,300,609.51	
29. Equipment - Shop	164,016.91		
29 a.Less: Accumulated Depreciation	(124,429.80)	39,587.11	
30. Equipment - Engineers	60,475.97		
30 a.Less: Accumulated Depreciation	(50,403.27)	10,072.70	
31. Equipment - Yard and Storage	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Equipment and Furniture - Office	114,260.51		
32 a.Less: Accumulated Depreciation	(95,356.64)	18,903.87	
33. Infrastructure	79,359,124.62		
33 a.Less: Accumulated Depreciation	(39,021,353.39)	40,337,771.23	
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><u>\$44,901,153.16</u></b>
 <b><u>Equities</u></b>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	4,563,381.93	
	37 d.Infrastructure	40,337,771.23	
	<b>38. Total Equities</b>		<b><u>\$44,901,153.16</u></b>
 <b><u>Long Term Debt</u></b>			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		200,095.86	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	<b>44. Total Liabilities</b>		<b><u>\$200,095.86</u></b>
 <b><u>Fiduciary Fund</u></b>			
45. Deferred Compensation (Pension) Plan			<b><u>\$0.00</u></b>

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

**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	\$0.00	\$0.00	\$0.00	\$0.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Licenses and Permits</b>				
49. Specify	0.00	0.00	45,601.89	45,601.89
<b>Federal Sources</b>				
50. Surface Tran. Program (STP)	588,708.52	0.00	0.00	588,708.52
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	139,272.01	26,113.50	0.00	165,385.51
54. High Priority	0.00	0.00	0.00	0.00
55. Other	(7,234.45)	0.00	0.00	(7,234.45)
56. Total Federal Sources	<u>720,746.08</u>	<u>26,113.50</u>	<u>0.00</u>	<u>746,859.58</u>
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
57. Engineering	6,703.80	3,296.20		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	81,254.45	51,829.00		133,083.45
60. Allocation	3,667,554.53	1,803,302.00		5,470,856.53
61. Total MTF	<u>3,755,512.78</u>	<u>1,858,427.20</u>		<u>5,613,939.98</u>
<b>Other</b>				
62. Local Bridge	0.00	0.00		0.00
63. Other	427,589.68	118,438.97	0.00	546,028.65
64. Total Other	<u>427,589.68</u>	<u>118,438.97</u>	<u>0.00</u>	<u>546,028.65</u>
<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)	0.00	0.00		0.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
<b>72. Total State Sources</b>	<u>\$4,183,102.46</u>	<u>\$1,976,866.17</u>	<u>\$0.00</u>	<u>\$6,159,968.63</u>

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

## 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.	1,001,970.34	1,532,891.12	0.00	2,534,861.46
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	<u>1,001,970.34</u>	<u>1,532,891.12</u>	<u>0.00</u>	<u>2,534,861.46</u>
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		1,368,646.23	1,368,646.23
78. Trunkline Non-maintenance	0.00		0.00	0.00
79. Salvage Sales	0.00	0.00	11,912.80	11,912.80
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	<u>0.00</u>	<u>0.00</u>	<u>1,380,559.03</u>	<u>1,380,559.03</u>
<b>Interest and Rents</b>				
82. Interest Earned	2,537.62	5,403.78	6,387.36	14,328.76
83. Property Rentals	0.00	0.00	12,858.00	12,858.00
84. Total Interest/Rents	<u>2,537.62</u>	<u>5,403.78</u>	<u>19,245.36</u>	<u>27,186.76</u>
<b>Other</b>				
85. Special Assessments	0.00	0.00	1.00	1.00
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	42,384.53	42,384.53
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	3,037.90	3,037.90
91. Total Other	<u>0.00</u>	<u>0.00</u>	<u>45,423.43</u>	<u>45,423.43</u>
<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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b><u>\$5,908,356.50</u></b>	<b><u>\$3,541,274.57</u></b>	<b><u>\$1,490,829.71</u></b>	<b><u>\$10,940,460.78</u></b>

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

## 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	432,310.82	820,802.07		1,253,112.89
105. Structures	883,627.74	417,583.88		1,301,211.62
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.	1,315,938.56	1,238,385.95		2,554,324.51
<b>Maintenance</b>				
111. Roads	2,229,069.74	2,545,392.50		4,774,462.24
112. Structures	14,339.23	69,467.74		83,806.97
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	456,815.50	472,263.29		929,078.79
115. Traffic Control	231,394.05	209,352.98		440,747.03
116. Total Maintenance	2,931,618.52	3,296,476.51		6,228,095.03
117. Total Construction, Preservation And Maintenance	4,247,557.08	4,534,862.46		8,782,419.54
<b>Other</b>				
118. Trunkline Maintenance	0.00		1,155,177.23	1,155,177.23
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	495,050.80	528,536.10		1,023,586.90
121. Equipment - Net	219,237.99	424,221.05	223,223.56	866,682.60
122. Capital Outlay - Net	0.00	0.00	394,040.77	394,040.77
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	0.00	0.00	0.00	0.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	32,616.00	32,616.00
127. Total Other	714,288.79	952,757.15	1,805,057.56	3,472,103.50
<b>128. Total Expenditures</b>	<b>\$4,961,845.87</b>	<b>\$5,487,619.61</b>	<b>\$1,805,057.56</b>	<b>\$12,254,523.04</b>

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

## 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	\$5,908,356.50	\$3,541,274.57	\$1,490,829.71	\$10,940,460.78
130. Total Expenditures	4,961,845.87	5,487,619.61	1,805,057.56	12,254,523.04
131. Excess of Revenues Over (Under) Expenditures	946,510.63	(1,946,345.04)	(314,227.85)	(1,314,062.26)
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,000,000.00)	1,000,000.00		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	(1,000,000.00)	1,000,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(53,489.37)	(946,345.04)	(314,227.85)	(1,314,062.26)
136. Beginning Fund	936,889.88	1,994,624.40	2,357,533.19	5,289,047.47
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	936,889.88	1,994,624.40	2,357,533.19	5,289,047.47
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$883,400.51	\$1,048,279.36	\$2,043,305.34	\$3,974,985.21



Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

**EQUIPMENT EXPENSE**

Direct Equipment Expense

141. Labor and Fringe Benefits	\$606,554.76	
142. Depreciation	706,119.93	
143. Other	455,650.47	
<b>144. Total Direct</b>		<b>1,768,325.16</b>

145. Indirect Equipment Expense

743,288.42

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	173,294.33	
<b>148. Total Operating</b>		<b>\$173,294.33</b>

**149. TOTAL EQUIPMENT EXPENSE**

\$2,684,907.91

**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	45,018.14	88,180.11		133,198.25
152. Maintenance	414,924.25	801,799.05		1,216,723.30
153. Inventory Operations	0.00	0.00	16,783.52	16,783.52
154. MDOT	0.00		326,485.26	326,485.26
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	125,034.98	125,034.98
157. Total Equipment Rental Credits	459,942.39	889,979.16	468,303.76	1,818,225.31
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				866,682.60

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	\$459,942.39	\$889,979.16	\$468,303.76	\$1,818,225.31
	(A)	(B)	(C)	(D)
160. Percent of Total	25.30 %	48.95 %	25.76 %	100.00 %
161. Prorated Total Equipment Expense	679,180.38	1,314,200.21	691,527.32	2,684,907.91
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	219,237.99	424,221.05	223,223.56	866,682.60

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	23,498.94	60,776.49
165. Primary Maintenance	308,783.95	798,623.52
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	33,945.08	87,793.87
168. Local Maintenance	325,560.79	842,014.30
169. Inventory	14,244.55	36,841.40
170. Equipment Expense - Direct	172,083.82	445,069.07
171. Equipment Expense - Indirect	104,474.17	270,206.82
172. Equipment Expense - Operating	0.00	0.00
173. Administration	270,852.03	653,582.60
174. State Trunkline Maintenance	210,052.02	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	47,357.78	122,483.82
177. Other	89,138.83	230,544.26
<b>178. Total Payroll</b>	<u>\$1,599,991.96</u>	
179. Less Applicable Payroll	(210,052.02)	
<b>180. Total Applicable Labor Cost</b>	<u>\$1,389,939.94</u>	Total Distributive <u>\$3,547,936.15</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	\$225,315.02	\$70,823.00	\$2,892,805.11	\$716,948.40	\$8,935.30	\$28,421.40	\$3,943,248.23
182. Less: Benefits Recovered	(31,389.41)	(7,031.54)	(237,287.70)	(95,475.01)	(1,648.66)	(7,046.76)	(379,879.08)
183. Less: Refunds	0.00	(15,433.00)	0.00	0.00	0.00	0.00	(15,433.00)
184. Benefits to be Distributed	193,925.61	48,358.46	2,655,517.41	621,473.39	7,286.64	21,374.64	3,547,936.15
185. Applicable Labor Cost	1,119,087.91	1,389,939.94	1,389,939.94	1,389,939.94	1,389,939.94	1,389,939.94	
186. Factor	0.173289	0.034792	1.910527	0.447122	0.005242	0.015378	2.586350

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

**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.	1,229,287.94	86,650.63
189. Primary Maintenance	2,738,580.06	193,038.33
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,156,841.94	81,544.02
192. Local Maintenance	3,079,413.36	217,063.15
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$8,204,123.30</b>	<b>\$578,296.13</b>

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	3,687.14	23,832.30	42,092.00	0.00	508,684.70	\$578,296.14
196. Applicable Operation Cost	8,204,123.30	8,204,123.30	8,204,123.30	8,204,123.30	8,204,123.30	
197. Factor	0.000449	0.002905	0.005131	0.000000	0.062004	\$0.070489

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

**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.	143,762.62	424,542.32	1,172,175.94	813,843.63	1,315,938.56	1,238,385.95
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,867,276.29	2,917,109.82	1,064,342.23	379,366.69	2,931,618.52	3,296,476.51
<b>202. Total</b>	<u>\$2,011,038.91</u>	<u>\$3,341,652.14</u>	<u>\$2,236,518.17</u>	<u>\$1,193,210.32</u>	<u>\$4,247,557.08</u>	<u>\$4,534,862.46</u>

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$210,052.02	\$0.00
204. Fringe Benefits	377,934.08	0.00
205. Equipment Rental	326,485.26	0.00
206. Materials	135,127.78	0.00
207. Handling Charges	0.00	0.00
208. Overhead	105,578.09	0.00
209. Other	0.00	427,589.68
<b>210. Total Charges for Current Yea</b>	<u>\$1,155,177.23</u>	<u>\$427,589.68</u>
211. Beginning Balance	83,098.03	0.00
212. Sub-Total	1,238,275.26	427,589.68
213. Less Credits	(1,058,827.48)	(427,589.68)
<b>214. Ending Balance</b>	<u>\$179,447.78</u>	<u>\$0.00</u>

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

**SCHEDULE OF CAPITAL OUTLAY**

215. Land and Improvements (971 - 974)	\$427,722.34
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	914,110.07
218. Equipment Shop (977)	6,743.63
219. Equipment Engineers (978)	1,379.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	10,555.59
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$1,360,510.63</u>

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	1,360,510.63	1,360,510.63
225. Less: Equipment Retirements 689	0.00	0.00	(120,000.00)	(120,000.00)
226. Sub-total	0.00	0.00	1,240,510.63	1,240,510.63
227. Less: Depreciation and Depletion 968	0.00	0.00	(846,469.86)	(846,469.86)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$394,040.77</u>	<u>\$394,040.77</u>

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

	Primary	Local	County	Total
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 2)	0.00	0.00	8,362,108.25	8,362,108.25
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	42,384.53	42,384.53

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

**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			\$5,613,939.98
<b>DEDUCTIONS</b>			
233. Administrative Expense (from Page 5 Expenditures)			1,023,586.90
234. Total Capital Outlay (from Capital Outlay)			1,360,510.63
235. Debt Principal Payment (from Page 5 Expenditures)			0.00
236. Interest Expense (from Page 5 Expenditures)			0.00
236 a. Total Deductions			2,384,097.53
236 b. Adjusted MTF Returns			3,229,842.45
237. Preser - Struct Imp (from Page 5 Expenditures)	\$1,315,938.56	\$1,238,385.95	2,554,324.51
238. Routine Maintenance (from Page 5 Expenditures)	2,931,618.52	3,296,476.51	6,228,095.03
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	4,247,557.08	4,534,862.46	8,782,419.54
241. 90% of Adjusted MTF Returns			2,906,858.21

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

**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>141,577.92</u>	<u>141,089.23</u>	<u>38,245.82</u>	<u>127,982.94</u>	<u>47,684.82</u>
Fiscal Year	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Expenditures (\$)	<u>38,964.72</u>	<u>27,491.79</u>	<u>127,079.37</u>	<u>0.00</u>	<u>85,329.11</u>
				<b>242. TOTAL</b>	<u>\$775,445.72</u>

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

$$\underline{5,613,939.98} \times .10 = \underline{561,394.00}$$



Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

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

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$118,330.55
712-724	Fringe Benefits - Shop Employees	249,272.08
721	Drug Testing	3,401.56
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	2,372.10
733	Welding Supplies	5,006.87
734	Safety Supplies - Shop	5,415.77
736	Tire Shop Supplies	0.00
737	Shop Supplies	66,623.05
791	Equipment Material/Parts Inventory Adjustment	2,502.06
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	14,098.81
807	Data Processing - Shop	0.00
810	Education Expense - Shop	5,725.37
850-859	Communications - Shop	0.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	9,911.93
875	Insurance - Shop Buildings	12,205.77
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	52,444.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	41,935.90
931	Buildings Repairs and Maintenance	5,617.78
932	Yard and Storage Repairs and Maintenance	51,917.27
933	Shop Equipment Repairs and Maintenance	609.96
934	Office Equipment Repairs and Maintenance	11,623.14
941	Equipment Rental - Shop Pickup/Wrecker	1,028.41
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	48,801.80
968	Depreciation - Storage Building	7,725.42
968	Depreciation - Shop Equipment	0.00
968	Depreciation - Stockroom Expense	0.00
707	Other:	26,718.82
	<b>243. TOTAL</b>	<b>\$743,288.42</b>

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

**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	\$261,129.01
709-714	Administrative Leave	153,743.18
724	Fringe Benefits	525,568.28
727	Postage	921.03
728	Office Supplies	3,874.78
730	Dues and Subscriptions	2,538.22
801	Contractual Services	11,182.00
803	Legal Services	19,785.43
804	Auditing and Accounting Services	9,354.20
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	9,699.98
861	Travel and Mileage	20,259.18
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	5,863.10
875	Insurance - Building and Contents	2,514.98
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	610.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	16,684.00
882	Insurance - General Liability	0.00
920-923	Utilities	5,147.19
931	Building Repair/Maintenance	6,238.95
934	Office Equipment Repair/Maintenance	12,449.80
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	1,950.22
968	Depreciation - Office Equipment and Furniture	6,268.51
	Other:	62,907.49
	<b>244. TOTAL</b>	<b>\$1,138,689.53</b>

**Less: Credits to Administrative Expense**

646	Handling Charges on Materials Sold	(983.16)
629	Overhead - State Trunkline Maintenance	(105,578.09)
691	Purchase Discounts	(8,541.38)
	Other:	0.00
	<b>Total Credits to Administrative Expense</b>	<b>\$(115,102.63)</b>
	<b>245. Net Administrative Expense</b>	<b>\$1,023,586.90</b>

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

**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>
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**246. Total**

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

**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>		<u>\$0.00</u>		<u>\$0.00</u>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
251. Reconstruction	0.00 mi. x	\$0.00	0.00 mi.	\$0.00
252. Resurfacing	1.80 mi.	360,943.79	2.23 mi.	308,059.44
253. Gravel Surfacing	1.21 mi.	71,367.03	28.06 mi.	512,742.63
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
<b>SAFETY PROJECTS</b>				
255. Intersection Improvements	0.00 ea.	0.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	0.00	0.00 ea.	0.00
<b>MISCELLANEOUS</b>				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	0.00 ea.	0.00
260. Subtotals		<u>432,310.82</u>		<u>820,802.07</u>
<b>BRIDGES</b>				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	0.00	0.12 ea.	417,583.88
263. Replace with Culvert	0.19 ea.	883,627.74	0.00 ea.	0.00
<b>264. Bridge Subtotals</b>		<u>883,627.74</u>		<u>417,583.88</u>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<u>\$1,315,938.56</u>		<u>\$1,238,385.95</u>

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

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

**SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION**

Township	Local Roads			Primary Roads				
	Total Local (mi)	Outside Municipalities (mi)	Funds Received (\$)	Total Primary (mi)	Outside Municipalities (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Antrim	50.04	0.00	86,969.52	23.22	0.00	36,850.14	2,161	26,709.96
Bennington	42.95	0.00	74,647.10	20.55	0.00	32,612.85	3,168	39,156.48
Burns	43.80	0.00	76,124.40	22.98	0.00	36,469.26	3,457	42,728.52
Caledonia	53.04	15.04	114,999.20	21.36	4.21	72,217.74	4,475	55,311.00
Fairfield	33.67	0.00	58,518.46	17.45	0.00	27,693.15	755	9,331.80
Hazelton	47.44	0.00	82,450.72	30.97	0.00	49,149.39	2,071	25,597.56
Middlebury	42.28	0.00	73,482.64	7.09	0.00	11,251.83	1,510	18,663.60
New Haven	57.45	0.00	99,848.10	24.45	0.00	38,802.15	1,329	16,426.44
Owosso	53.98	16.78	119,272.50	21.33	3.98	70,076.67	4,821	59,587.56
Perry	44.33	0.00	77,045.54	19.08	0.00	30,279.96	4,327	53,481.72
Rush	59.87	0.54	104,873.24	21.00	0.00	33,327.00	1,291	15,956.76
Sciota	29.64	0.00	51,514.32	18.29	0.00	29,026.23	1,833	22,655.88
Shiawassee	42.47	0.00	73,812.86	32.74	0.00	51,958.38	2,840	35,102.40
Venice	41.79	0.00	72,631.02	26.72	0.00	42,404.64	2,578	31,864.08
Vernon	62.51	0.00	108,642.38	28.41	0.00	45,086.67	4,614	57,029.04
Woodhull	39.83	1.96	72,197.86	20.41	0.72	38,944.11	3,810	47,091.60
<b>266. Totals</b>	<b>745.09</b>	<b>34.32</b>	<b>\$1,347,029.86</b>	<b>356.05</b>	<b>8.91</b>	<b>\$646,150.17</b>	<b>45,040</b>	<b>\$556,694.40</b>

Local Road Rate Per Mile	1738	Primary Road Rate Per Mile	1587
Local Urban Road Rate Per Mile	1517	Primary Urban Road Rate Per Mile	9102
Population Rate Per Capita	12.36		

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

**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>
Antrim	0.00	106,453.03	106,453.03	134,360.93
Bennington	0.00	144,112.76	144,112.76	151,813.90
Burns	33.01	38,330.10	38,363.11	142,798.15
Caledonia	0.00	25,050.83	25,050.83	61,367.89
Fairfield	2,130.13	32,745.08	34,875.21	94,224.07
Hazelton	266,357.88	0.00	266,357.88	198,290.08
Middlebury	42,728.53	15,137.21	57,865.74	140,466.24
New Haven	919,365.27	32,975.61	952,340.88	143,667.13
Owosso	85,323.74	314,252.95	399,576.69	296,890.19
Perry	0.00	169,739.23	169,739.23	132,029.58
Rush	0.00	29,718.73	29,718.73	128,073.22
Sciota	0.00	31,111.34	31,111.34	167,047.82
Shiawassee	0.00	15,798.99	15,798.99	27,619.44
Venice	0.00	52,739.50	52,739.50	208,970.35
Vernon	0.00	37,245.51	37,245.51	169,372.39
Woodhull	0.00	192,975.08	192,975.08	337,870.08
<b>267. Totals</b>	<b>\$1,315,938.56</b>	<b>\$1,238,385.95</b>	<b>\$2,554,324.51</b>	<b>\$2,534,861.46</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 - 2016

Start: 01/01/2016 End: 12/31/2016

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

**Work Type:**

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A459.006.010.1601	230,641.36	08/19/2016	Asphalt
489.009.010.1601	162,039.87	08/19/2016	Asphalt
A460.0810.15	883,594.74	05/02/2016	Asphalt

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

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.016.010.1603	77,340.63	08/01/2016	Asphalt
489.016.010.1606	34,668.12	08/01/2016	Asphalt

**Work Type:** Multiple Course HMA Overlay on Flexible Pavement

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.009.010.1604	33,990.82	08/12/2016	Asphalt
A459.009.010.1601	85,323.74	06/15/2016	Asphalt

**Work Type:** Overband Crack Fill

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A497.010.010.1603	5,031.30	07/01/2016	Asphalt
A467.013.109.1601	8,392.63	07/01/2016	Asphalt
A497.007.109.1605	4,817.20	06/24/2016	Asphalt
A497.008.010.1602	12,738.81	06/24/2016	Asphalt
A497.016.010.1603	5,031.30	06/17/2016	Asphalt

**Work Type:** Single Course Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A467.001.104.1601	46,135.70	08/01/2016	Asphalt

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

A467.001.104.1602	27,142.03	08/01/2016	Asphalt
A467.002.104.1601	88,042.59	08/01/2016	Asphalt
A467.004.104.1601	41,626.95	08/01/2016	Asphalt
A467.005.104.1601	57,961.23	08/01/2016	Asphalt
A497.007.010.1602	76,066.73	08/01/2016	Asphalt
A497.007.104.1604	27,473.04	08/01/2016	Asphalt
A467.008.010.1601	82,744.71	08/01/2016	Asphalt
A467.011.104.1601	52,309.36	08/01/2016	Asphalt
A467.011.104.1602	13,314.57	08/01/2016	Asphalt
A497.011.104.1602	33,662.94	08/01/2016	Asphalt
A467.012.010.1601	139,093.96	08/01/2016	Asphalt
A467.016.010.1603	61,580.35	08/01/2016	Asphalt
A497.016.010.1602	71,398.09	08/01/2016	Asphalt
A497.003.104.1602	83,739.55	07/01/2016	Asphalt
A497.003.104.1603	27,128.67	07/01/2016	Asphalt
A467.014.104.1602	38,678.89	07/01/2016	Asphalt
A467.014.010.1603	69,535.87	07/01/2016	Asphalt
A467.015.104.1601	98,727.83	07/01/2016	Asphalt
A487.015.104.1603	36,067.45	07/01/2016	Asphalt
A497.007.104.1603	26,435.05	08/01/2016	Asphalt
A467.016.010.1601	68,707.08	08/01/2016	Asphalt
A497.010.104.1602	66,595.39	07/01/2016	Asphalt
A497.002.104.1602	38,499.04	08/01/2016	Asphalt
A467.014.104.1601	70,936.23	08/09/2016	Asphalt
A497.006.104.1603	2,862.50	08/01/2016	Asphalt

Work Type: Skip Patching

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A467.005.109.1602	8,817.06	08/03/2016	Asphalt



Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

**Sub Ledger Report**

**Line: 3 Sundry Accounts Receivable**

Account	Description	Amount (\$)
040	SUNDRY ACCOUNTS	3,668.72

**Line: 9 Other (Identify)**

Account	Description	Amount (\$)
004	IMPREST CASH	0.00
125	Federal Aid	(583.17)

**Line: 18 Other (Identify)**

Account	Description	Amount (\$)
-	PREPAID INSURANCE	0.00
125	DEFERRED EXPENSE	0.00
328.1	TRUNKLINE EQUIP ADVANCE	0.00
328.2	TRUNKLINE MNTNCE ADVANCE	0.00
339	May/August 2015 Special Local Agency Disbursement	0.00

**Line: 49 Specify - County**

Account	Description	Amount (\$)
451	Permits	45,601.89

**Line: 49 Specify - Local**

Account	Description	Amount (\$)
451	Local Permits	0.00

**Line: 49 Specify - Primary**

Account	Description	Amount (\$)
451	Primary Permits	0.00

**Line: 55 FS-Other - County**

Account	Description	Amount (\$)
535	MEDICARE PART D SUBSIDY	0.00

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

Account	Description	Amount (\$)
A459	STATE RD RECONSTRUCTION	(7,234.45)
A459.135	INTERSECTION SAFETY	0.00

**Line: 57 MTF Engineering - Total**

Account	Description	Amount (\$)
546	MTF-ENGINEERING	0.00

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

Line: 63 OTH-Other - County

Account	Description	Amount (\$)
555	CHEMICAL STORAGE FACILITY FINAL ACCOUNTING	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
551	State TED Funds	118,438.97
560	SPECIAL WINTER MAINTENANCE	0.00

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
556	PRIP FUND/LANSING RD	0.00
556	PRIP FUND/GRAND RIVER RD	0.00
556	PRIP FUND/EASTON RD	0.00
560	SPECIAL WINTER MAINTENANCE	0.00
561	Local Agency Disbursement	427,589.68
A459	STATE AID	0.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
530	EMERGENCY RELIEF	0.00

Line: 75 CFL-Other - Local

Account	Description	Amount (\$)
675	OTHER CONTRIBUTIONS	0.00

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
675	OTHER CONTRIBUTIONS	0.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
673.1	SALE OF LAND	0.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
535	MEDICARE PART D	0.00
675	Other Contributions	3,037.90

Line: 109 Other - Local

Account	Description	Amount (\$)
489.1037	WINEGAR RD TREE REMOVAL	0.00

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

**Line: 126 Other - County**

Account	Description	Amount (\$)
521	Non Road Related Projects	32,616.00

**Line: 143 Other - Primary**

Account	Description	Amount (\$)
669	EQUIPMENT	13,740.58
A510	INDIRECT & ADMINISTRATIVE VEHICLES	10,598.08
A510	INSURANCE REIMBURSEMENT	(6,066.46)
A510	MATERIALS/PAYABLES/EQUIPMENT	437,378.27

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

Account	Description	Amount (\$)
A460	PHBM	0.00
A490	LHBM	0.00
A510	EQUIPMENT	13,740.58
A511	INDIRECT OPERATING EXPENSE	25,634.44
A514	DISTRIBUTIVE/NON LABOR	8,151.67
A515	ADMINISTRATIVE	6,163.64
A900	CAPITOL OUTLAY	71,344.65

**Line: 177 Other - Distributive Calculation**

Account	Description	Amount (\$)
A460	PHBM	0.00
A490	LHBM	0.00
A514	Distributive	230,544.26

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

Account	Description	Amount (\$)
A460	PHBM	0.00
A490	LHBM	0.00
A514	Distributive	89,138.83

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

Account	Description	Amount (\$)
720	UNEMPLOYMENT	7,325.09
723	PHYSICAL EXAM, LICENSE, ETC.	1,190.50
724	BONUS PAY	16,949.00
956	SAFETY AWARDS	2,956.81

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

Account	Description	Amount (\$)
720-725	OTHER	(7,046.76)

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

**Line: 193 Other - Cost of Operations**

Account	Description	Amount (\$)
A460	PHBM	0.00
A490	LHBM	0.00

**Line: 193 Other - Distributed Total**

Account	Description	Amount (\$)
A460	PHBM	0.00
A490	LHBM	0.00

**Line: 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
704.01	MEETINGS	127,420.92
705	ENGINEERING	146,970.79
707.05	SIGN SHOP	66,280.82
707.06	WEIGHMASTER	4,852.00
721	MISCELLANEOUS	332.12
734	SAFETY EQUIPMENT	140.00
809	TECHNICAL DUTIES/EXPENSES	26,999.99
810	LANDFILL/CONTAMINATION EXPENSE	7,514.51
810	LIABILITY CLAIMS PAID	51,000.00
864	COUNTY SALT STORAGE SHED	38,612.80
A514-957	GRAVEL PITS	38,560.75

**Line: 209 Other - MDOT Other**

Account	Description	Amount (\$)
339	2016 Special Local Agency Disbursement	0.00
561	SPECIAL LOCAL AGENCY DISBURSEMENT	427,589.68

**Line: 209 Other - Trunkline Maintenance**

Account	Description	Amount (\$)
328.2	MAINTENANCE ADVANCE	0.00
A517	PAYABLES	0.00

**Line: 213 Less Credits - Trunkline Maintenance**

Account	Description	Amount (\$)
078.1	2016 TRUNKLINE MAINTENANCE	(1,070,036.48)
078.1	2016 Maint. Advance	9,264.00
078.1	GWOA	1,945.00

**Line: 242 Expenditure10**

Account	Description	Amount (\$)
004.1601	State Road	3,468.91
015.1601	Newburg Rd.	8,227.31
0810.15	State/Easton Rd.	73,632.89

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

Line: 243 707 Other

Account	Description	Amount (\$)
711	INV	1,280.86
854	FIRE PROTECTION	3,593.60
935	SMALL TOOLS-SHOP	0.00
941	SHOP PICKUP RENTAL CREDIT	0.00
955	MISC/UNALLOCATED SHOP	21,844.36
969	RADIO MAINTENANCE	0.00

Line: 244 244 Other

Account	Description	Amount (\$)
735	MISCELLANEOUS	10.00
736	PRINTING EXP	1,291.37
803	COURT COST/FEES	(13.25)
812	BANK FEES	1,063.42
852/853	REGULAR & SPECIAL MEETINGS	22,201.96
948	PENALTY/FINE - RUESS RD PIT	20,000.00
968	DEPR. LAND IMPROVMENT	8,784.32
A515	ADMINISTRATIVE VEHICLE	9,569.67

Line: 257 Other Primary System \*Unit

Account	Description	Amount (\$)
A459.149	JUDDVILLE RD GUARDRAIL	0.00
A459.150	NEW LOTHROP RD GUARDRAIL	0.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
A459.149	JUDDVILLE RD GUARDRAIL	0.00
A459.150	NEW LOTHROP RD GUARDRAIL	0.00

Line: 259 Other Local System \*Unit

Account	Description	Amount (\$)
489.1037	WINEGAR RD TREE REMOVAL	0.00

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
489.1037	WINEGAR RD TREE REMOVAL	0.00

Year Ended - 2016

Start: 01/2016 End 12/2016

**Report Errors:**

<u>Line No</u>	<u>Screen</u>	<u>Error Description</u>
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**Report Warnings:**

<u>Line No</u>	<u>Screen</u>	<u>Warning Description</u>	<u>Explanation</u>
98	Expenditures	Required 20% expenditures of MTF for Winter Maintenance, Construction and Debt Service have not been met. Enter an explanation.	light winter in 2016