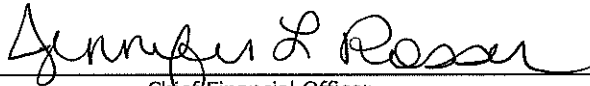


2017
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Shiawassee County
Michigan
Year Ended 2017

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

5/8/18

Date

Year Ended - 2017

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

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$3,545,665.61
2. Investments	523,463.79
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,147,883.32
b. State Trunkline Maintenance	173,294.08
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	130,468.77
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	16,078.60

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	400,046.92
6. Equipment Materials and Parts	184,039.15
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00

9. Other

(583.17)

10. TOTAL ASSETS

\$6,120,357.07

Year Ended - 2017

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$151,290.19
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	94,111.29
14. Advances	531,088.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,310.76
18. Other	0.00

Fund Balances

19. Primary Road Fund	1,021,715.93
20. Local Road Fund	1,834,904.89
21. County Road Commission Fund	2,485,936.01
22. Total Fund Balances	5,342,556.83

23. TOTAL LIABILITIES AND FUND BALANCES

\$6,120,357.07

Year Ended - 2017

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$595,381.41
25. Land Improvements	\$4,639,392.73	
25 a.Less: Accumulated Depreciation	(85,544.46)	4,553,848.27
26. Depletable Assets	153,402.11	
26 a.Less: Accumulated Depreciation	(153,402.11)	0.00
27. Buildings	3,226,850.19	
27 a.Less: Accumulated Depreciation	(1,930,898.55)	1,295,951.64
28. Equipment - Road	8,577,616.94	
28 a.Less: Accumulated Depreciation	(6,383,135.56)	2,194,481.38
29. Equipment - Shop	168,202.13	
29 a.Less: Accumulated Depreciation	(131,937.84)	36,264.29
30. Equipment - Engineers	64,588.77	
30 a.Less: Accumulated Depreciation	(51,068.29)	13,520.48
31. Yard and Storage Equipment	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Office Equipment and Furniture	164,164.58	
32 a.Less: Accumulated Depreciation	(88,216.92)	75,947.66
33. Infrastructure	73,510,987.05	
33 a.Less: Accumulated Depreciation	(38,529,287.90)	34,981,699.15
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$43,747,094.28
Equities		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	4,553,724.73
	37 d.Infrastructure	39,193,369.55
	38. Total Equities	\$43,747,094.28
Long Term Debt		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		207,036.97
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$207,036.97
Fiduciary Fund		
45. Deferred Compensation (Pension) Plan		\$0.00

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	9,814.57	11,647.63	22,707.80	44,170.00
Federal Sources				
50. Surface Tran. Program (STP)	490,891.95	0.00	0.00	490,891.95
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	200,066.39	0.00	0.00	200,066.39
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	0.00	0.00	0.00
56. Total Federal Sources	690,958.34	0.00	0.00	690,958.34
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,718.07	3,281.93		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	115,055.08	66,490.12		181,545.20
60. Allocation	4,823,981.93	2,356,621.39		7,180,603.32
61. Total MTF	4,945,755.08	2,426,393.44		7,372,148.52
Other				
62. Local Bridge	37,512.46	0.00		37,512.46
63. Other	252,065.76	0.00	0.00	252,065.76
64. Total Other	289,578.22	0.00	0.00	289,578.22
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)	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	0.00	0.00		0.00
72. Total State Sources	\$5,235,333.30	\$2,426,393.44	\$0.00	\$7,661,726.74

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	\$0.00	\$0.00
74. Township Contr.	724,195.01	1,844,595.87	0.00	2,568,790.88
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	724,195.01	1,844,595.87	0.00	2,568,790.88
Charges for Service				
77. Trunkline Maintenance	0.00		1,534,931.59	1,534,931.59
78. Trunkline Non-maintenance	0.00		265,427.75	265,427.75
79. Salvage Sales	0.00	0.00	19,613.77	19,613.77
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	1,819,973.11	1,819,973.11
Interest and Rents				
82. Interest Earned	3,338.72	3,962.29	7,724.73	15,025.74
83. Property Rentals	0.00	0.00	14,994.85	14,994.85
84. Total Interest/Rents	3,338.72	3,962.29	22,719.58	30,020.59
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	0.00	0.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	34,884.74	34,884.74
91. Total Other	0.00	0.00	34,884.74	34,884.74
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$6,663,639.94	\$4,286,599.23	\$1,900,285.23	\$12,850,524.40

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	1,075,773.59	970,962.79		2,046,736.38
105. Structures	9,886.27	350,995.00		360,881.27
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.	1,085,659.86	1,321,957.79		2,407,617.65
Maintenance				
111. Roads	2,494,992.50	2,949,249.64		5,444,242.14
112. Structures	1,388.04	21,398.02		22,786.06
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	272,861.44	264,701.70		537,563.14
115. Traffic Control	174,051.12	207,602.84		381,653.96
116. Total Maintenance	2,943,293.10	3,442,952.20		6,386,245.30
117. Total Construction., Preservation And Maintenance.	4,028,952.96	4,764,909.99		8,793,862.95
Other				
118. Trunkline Maintenance	0.00		1,086,543.59	1,086,543.59
119. Trunkline Non-maintenance	0.00		265,427.75	265,427.75
120. Administrative Expense	303,922.93	359,439.64		663,362.57
121. Equipment - Net	192,448.63	375,624.07	122,021.55	690,094.25
122. Capital Outlay - Net	0.00	0.00	(30,272.20)	(30,272.20)
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	13,933.87	13,933.87
127. Total Other	496,371.56	735,063.71	1,457,654.56	2,689,089.83
128. Total Expenditures	\$4,525,324.52	\$5,499,973.70	\$1,457,654.56	\$11,482,952.78

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	\$6,663,639.94	\$4,286,599.23	\$1,900,285.23	\$12,850,524.40
130. Total Expenditures	4,525,324.52	5,499,973.70	1,457,654.56	11,482,952.78
131. Excess of Revenues Over (Under) Expenditures	<u>2,138,315.42</u>	<u>(1,213,374.47)</u>	<u>442,630.67</u>	<u>1,367,571.62</u>
132. Optional Transfers				
132 a. Primary to Local (50%)	(2,000,000.00)	2,000,000.00		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	<u>(2,000,000.00)</u>	<u>2,000,000.00</u>		<u>0.00</u>
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>138,315.42</u>	<u>786,625.53</u>	<u>442,630.67</u>	<u>1,367,571.62</u>
136. Beginning Fund	883,400.51	1,048,279.36	2,043,305.34	3,974,985.21
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	883,400.51	1,048,279.36	2,043,305.34	3,974,985.21
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	<u>\$1,021,715.93</u>	<u>\$1,834,904.89</u>	<u>\$2,485,936.01</u>	<u>\$5,342,556.83</u>

Year Ended - 2017

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$403,742.34	
142. Depreciation	819,252.74	
143. Other	405,221.01	
144. Total Direct		1,628,216.09

145. Indirect Equipment Expense		625,389.92
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	191,872.85	
148. Total Operating		\$191,872.85

149. TOTAL EQUIPMENT EXPENSE \$2,445,478.86

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	18,371.12	82,502.66		100,873.78
152. Maintenance	471,158.20	872,967.87		1,344,126.07
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		221,396.83	221,396.83
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	88,987.93	88,987.93
157. Total Equipment Rental Credits	489,529.32	955,470.53	310,384.76	1,755,384.61
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				690,094.25

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$489,529.32	\$955,470.53	\$310,384.76	\$1,755,384.61
	(A)	(B)	(C)	(D)
160. Percent of Total	27.89 %	54.43 %	17.68 %	100.00 %
161. Prorated Total Equipment Expense	681,977.95	1,331,094.60	432,406.31	2,445,478.86
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	192,448.63	375,624.07	122,021.55	690,094.25

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.	30,474.43	39,830.62
165. Primary Maintenance	366,853.31	479,483.78
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	34,010.78	44,452.69
168. Local Maintenance	365,327.37	477,489.34
169. Inventory	32,844.85	42,928.80
170. Equipment Expense - Direct	175,006.10	228,736.07
171. Equipment Expense - Indirect	106,008.45	138,554.92
172. Equipment Expense - Operating	0.00	0.00
173. Administration	279,737.35	322,897.40
174. State Trunkline Maintenance	187,768.53	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	196,568.14
177. Other	150,394.39	0.00
178. Total Payroll	\$1,728,425.56	
179. Less Applicable Payroll	(187,768.53)	
180. Total Applicable Labor Cost	\$1,540,657.03	Total Distributive \$1,970,941.76

	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	\$218,681.15	\$73,108.00	\$1,185,594.16	\$763,159.96	\$1,781.56	\$26,040.28	\$2,268,365.11
182. Less: Benefits Recovered	(26,100.95)	(8,725.89)	(141,508.01)	(91,087.87)	(212.64)	(3,108.07)	(270,743.43)
183. Less: Refunds	0.00	(17,651.25)	0.00	(9,028.66)	0.00	0.00	(26,679.91)
184. Benefits to be Distributed	192,580.20	46,730.86	1,044,086.15	663,043.43	1,568.92	22,932.21	1,970,941.77
185. Applicable Labor Cost	1,260,919.68	1,540,657.03	1,540,657.03	1,540,657.03	1,540,657.03	1,540,657.03	
186. Factor	0.152730	0.030332	0.677689	0.430364	0.001018	0.014885	1.307018

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.	1,016,797.32	68,862.53
189. Primary Maintenance	2,756,602.41	186,690.72
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,238,107.05	83,850.72
192. Local Maintenance	3,224,568.51	218,383.69
193. Other	0.00	0.00
194. TOTAL	\$8,236,075.29	\$557,787.66

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	1,678.76	(24,473.64)	15,165.00	0.00	565,417.54	\$557,787.66
196. Applicable Operation Cost	8,236,075.29	8,236,075.29	8,236,075.29	8,236,075.29	8,236,075.29	
197. Factor	0.000204	(0.002972)	0.001841	0.000000	0.068651	\$0.067724

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.	899,603.43	832,582.01	186,056.43	489,375.78	1,085,659.86	1,321,957.79
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,667,715.70	2,035,512.94	1,275,577.40	1,407,439.26	2,943,293.10	3,442,952.20
202. Total	\$2,567,319.13	\$2,868,094.95	\$1,461,633.83	\$1,896,815.04	\$4,028,952.96	\$4,764,909.99

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	\$186,927.53	\$841.00
204. Fringe Benefits	269,530.81	1,212.63
205. Equipment Rental	221,209.03	187.80
206. Materials	311,079.28	242,392.43
207. Handling Charges	0.00	0.00
208. Overhead	97,796.94	20,793.89
209. Other	0.00	0.00
210. Total Charges for Current Yea	<u>\$1,086,543.59</u>	<u>\$265,427.75</u>
211. Beginning Balance	179,447.78	0.00
212. Sub-Total	1,265,991.37	265,427.75
213. Less Credits	(1,092,697.29)	(265,427.75)
214. Ending Balance	<u>\$173,294.08</u>	<u>\$0.00</u>

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)	183,629.82
217. Equipment Road (976, 981)	713,124.61
218. Equipment Shop (977)	5,971.40
219. Equipment Engineers (978)	5,398.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	71,939.24
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$980,063.07</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	980,063.07	980,063.07
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	980,063.07	980,063.07
227. Less: Depreciation and Depletion 968	0.00	0.00	(1,010,335.27)	(1,010,335.27)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(30,272.20)</u>	<u>\$(30,272.20)</u>

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
229. Beginning Capital Asset Balance Prior Year's Report (Pg. 2)	0.00	0.00	4,563,381.93	4,563,381.93
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	0.00	0.00

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			\$7,372,148.52
DEDUCTIONS			
233. Administrative Expense (from Page 5 Expenditures)			663,362.57
234. Total Capital Outlay (from Capital Outlay)			980,063.07
235. Debt Principal Payment (from Page 5 Expenditures)			0.00
236. Interest Expense (from Page 5 Expenditures)			0.00
236 a. Total Deductions			1,643,425.64
236 b. Adjusted MTF Returns			5,728,722.88
237. Preser - Struct Imp (from Page 5 Expenditures)	\$1,085,659.86	\$1,321,957.79	2,407,617.65
238. Routine Maintenance (from Page 5 Expenditures)	2,943,293.10	3,442,952.20	6,386,245.30
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	4,028,952.96	4,764,909.99	8,793,862.95
241. 90% of Adjusted MTF Returns			5,155,850.59

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>141,089.23</u>	<u>38,245.82</u>	<u>127,982.94</u>	<u>47,684.82</u>	<u>38,964.72</u>
Fiscal Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Expenditures (\$)	<u>27,491.79</u>	<u>127,079.37</u>	<u>47,479.28</u>	<u>85,329.11</u>	<u>108,042.27</u>
242. TOTAL					<u>\$789,389.35</u>

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

$$\underline{7,372,148.52} \times .10 = \underline{737,214.85}$$

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	\$118,237.71
712-724	Fringe Benefits - Shop Employees	130,942.54
721	Drug Testing	2,052.58
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	5,000.82
733	Welding Supplies	5,599.51
734	Safety Supplies - Shop	8,031.49
736	Tire Shop Supplies	0.00
737	Shop Supplies	36,781.07
791	Equipment Material/Parts Inventory Adjustment	23,428.66
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	14,637.02
807	Data Processing - Shop	0.00
810	Education Expense - Shop	3,372.28
850-859	Communications - Shop	0.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	11,573.63
875	Insurance - Shop Buildings	12,599.82
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	51,681.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	41,053.34
931	Buildings Repairs and Maintenance	5,052.41
932	Yard and Storage Repairs and Maintenance	29,359.38
933	Shop Equipment Repairs and Maintenance	10,273.66
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	4,575.66
968	Depreciation - Shop Building	62,318.01
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	8,110.22
968	Depreciation - Stockroom Expense	0.00
707	Other:	40,709.11
	243. TOTAL	\$625,389.92

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	\$241,637.56
709-714	Administrative Leave	130,967.09
724	Fringe Benefits	245,705.92
727	Postage	1,489.85
728	Office Supplies	2,747.65
730	Dues and Subscriptions	22,169.99
801	Contractual Services	0.00
803	Legal Services	29,896.41
804	Auditing and Accounting Services	11,417.10
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	10,065.61
861	Travel and Mileage	11,298.29
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	4,285.00
875	Insurance - Building and Contents	2,547.18
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	15,501.00
882	Insurance - General Liability	0.00
920-923	Utilities	4,955.66
931	Building Repair/Maintenance	250.48
934	Office Equipment Repair/Maintenance	15,448.61
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	11,217.24
968	Depreciation - Engineering Equipment	1,950.22
968	Depreciation - Office Equipment and Furniture	14,895.45
	Other:	17,711.95
	244. TOTAL	\$796,158.26

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	(925.19)
629	Overhead - State Trunkline Maintenance	(118,590.83)
691	Purchase Discounts	(13,279.67)
	Other:	0.00
	Total Credits to Administrative Expense	\$(132,795.69)
	245. Net Administrative Expense	\$663,362.57

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.

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
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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	1.68 mi.	x \$1,075,773.59	0.00 mi.	\$0.00
252. Resurfacing	0.00 mi.	0.00	1.32 mi.	219,860.74
253. Gravel Surfacing	0.00 mi.	0.00	36.42 mi.	751,102.05
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	0.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	0.00	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	0.00 ea.	0.00
260. Subtotals		1,075,773.59		970,962.79
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	350,995.00
263. Replace with Culvert	0.00 ea.	9,886.27	0.00 ea.	0.00
264. Bridge Subtotals		9,886.27		350,995.00
265. TOTAL PRESERVATION - STRUCT IMP		\$1,085,659.86		\$1,321,957.79

*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 (\$)
Antrim	50.04	0.00	114,041.16	23.22	0.00	48,227.94	2,161	35,008.20
Bennington	42.95	0.00	97,883.05	20.55	0.00	42,682.35	3,168	51,321.60
Burns	43.80	0.00	99,820.20	22.98	0.00	47,729.46	3,457	56,003.40
Caledonia	53.04	15.04	150,687.44	21.36	4.21	94,425.83	4,475	72,495.00
Fairfield	33.67	0.00	76,733.93	17.45	0.00	36,243.65	755	12,231.00
Hazelton	47.44	0.00	108,115.76	30.97	0.00	64,324.69	2,071	33,550.20
Middlebury	42.28	0.00	96,356.12	7.09	0.00	14,725.93	1,510	24,462.00
New Haven	57.45	0.00	130,928.55	24.45	0.00	50,782.65	1,329	21,529.80
Owosso	53.98	16.78	156,278.38	21.33	3.98	91,628.59	4,821	78,100.20
Perry	44.33	0.00	101,028.07	19.08	0.00	39,629.16	4,327	70,097.40
Rush	59.87	1.05	138,524.83	21.00	1.50	61,453.50	1,291	20,914.20
Sciota	29.64	0.00	67,549.56	18.29	0.00	37,988.33	1,833	29,694.60
Shiawassee	42.47	0.00	96,789.13	32.74	0.00	68,000.98	2,840	46,008.00
Venice	41.48	0.00	94,532.92	26.72	0.00	55,497.44	2,578	41,763.60
Vernon	62.51	0.00	142,460.29	28.41	0.00	59,007.57	4,614	74,746.80
Woodhull	39.83	1.96	94,657.29	20.41	0.72	50,953.09	3,810	61,722.00
266. Totals	744.78	34.83	\$1,766,386.68	356.05	10.41	\$863,301.16	45,040	\$729,648.00

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* (\$)
Antrim	0.00	175,367.38	175,367.38	134,138.93
Bennington	0.00	9,646.68	9,646.68	138,859.26
Burns	0.00	91,801.27	91,801.27	203,784.81
Caledonia	0.00	0.00	0.00	77,877.34
Fairfield	0.00	135,226.54	135,226.54	81,133.06
Hazelton	0.00	68,998.37	68,998.37	127,402.61
Middlebury	11,190.02	76,803.71	87,993.73	164,407.39
New Haven	914,155.36	0.00	914,155.36	139,703.02
Owosso	0.00	158,637.23	158,637.23	388,942.37
Perry	0.00	76,043.43	76,043.43	144,868.16
Rush	160,314.48	32,941.42	193,255.90	144,692.34
Sciota	0.00	34,507.59	34,507.59	136,489.92
Shiawassee	0.00	68,587.40	68,587.40	126,235.48
Venice	0.00	83,230.35	83,230.35	237,495.00
Vernon	0.00	269,233.40	269,233.40	185,007.72
Woodhull	0.00	40,933.02	40,933.02	137,753.47
267. Totals	\$1,085,659.86	\$1,321,957.79	\$2,407,617.65	\$2,568,790.88

*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: Bituminous Reconstruction

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
A459.011.109.1701	160,314.48	09/16/2017	Asphalt

Work Type: Bituminous Resurfacing

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
489.001.010.1701	175,367.38	09/15/2017	Asphalt
489.015.109.1701	14,676.91	08/21/2017	Asphalt

Work Type: Crush & Shape & Resurf

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
A459.0810.15	9,886.27	05/01/2017	Asphalt

Work Type: Fog Seal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
A467.001.104.1702	8,068.69	08/23/2017	Seal Coat
A467.002.104.1702	27,446.13	08/11/2017	Asphalt
A467.003.104.1701	40,113.63	09/08/2017	Seal Coat
A467.004.104.1701	89,369.95	09/18/2017	Seal Coat
A467.004.104.1702	42,355.22	08/23/2017	Seal Coat
A467.005.104.1701	60,473.87	08/15/2017	Seal Coat
A467.008.104.1701	76,303.90	08/16/2017	Seal Coat
A467.009.104.1704	186,217.59	08/11/2017	Asphalt
A467.009.109.1701	121,852.61	08/14/2017	Seal Coat
A467.010.104.1701	69,838.77	08/09/2017	Asphalt
A467.013.104.1701	124,507.78	08/23/2017	Seal Coat
A467.013.104.1702	90,211.09	08/23/2017	Seal Coat
A467.014.104.1701	165,049.01	08/16/2017	Asphalt
A467.014.109.1702	65,587.02	09/16/2017	Seal Coat
A467.016.109.1701	113,995.62	08/09/2017	Seal Coat
A497.003.109.1702	94,617.46	09/08/2017	Seal Coat

Year Ended - 2017

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

A497.006.109.1702	80,675.52	08/16/2017	Seal Coat
A497.007.104.1702	68,080.08	08/10/2017	Seal Coat
A497.007.104.1703	20,575.42	08/10/2017	Seal Coat
A497.007.104.1704	25,639.14	08/10/2017	Seal Coat
A497.008.104.1702	69,677.97	08/16/2017	Asphalt
A497.009.104.1702	76,249.14	08/23/2017	Seal Coat
A497.009.104.1703	201,650.66	08/14/2017	Seal Coat
A497.010.104.1702	28,810.35	08/09/2017	Asphalt
A497.012.104.1702	99,604.82	08/10/2017	Asphalt
A497.015.104.1702	86,878.92	08/18/2017	Seal Coat
A497.015.104.1703	13,509.71	08/23/2017	Seal Coat

Work Type: MHMA overlay of 0.7 inches average thickness

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.009.109.1701	29,816.45	08/16/2017	Asphalt

Work Type: Overband Crack Fill

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A467.002.109.1703	18,635.54	06/01/2017	Asphalt
A467.003.109.1702	13,609.96	07/12/2017	Asphalt
A467.010.109.1702	6,534.50	06/07/2017	Asphalt
A467.015.109.1701	1,546.22	06/25/2017	Asphalt
A497.002.109.1704	12,062.09	05/31/2017	Asphalt
A497.010.109.1703	4,103.48	06/07/2017	Asphalt
A497.012.109.1703	12,462.30	06/02/2017	Asphalt
A497.015.109.1704	11,147.83	06/06/2017	Asphalt

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A459.0801.16	904,269.09	08/25/2017	Asphalt