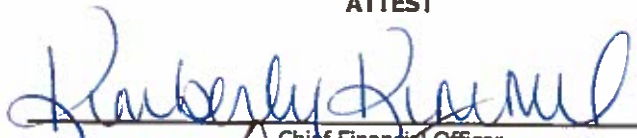


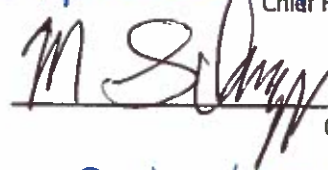
2016
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Clare County
Michigan
Year Ended 2016

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

2/1/2017

Date

Year Ended - 2016

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

BALANCE SHEET

Assets

General Operating Fund

1. Cash	<u>\$957,018.38</u>
2. Investments	<u>1,749,443.45</u>
3. Accounts Receivable :	
a. Michigan Transportation Fund	<u>672,282.75</u>
b. State Trunkline Maintenance	<u>68,907.88</u>
c. State Transportation Department - Other	<u>224,182.70</u>
d. Due on County Road Agreement	<u>1,308,476.60</u>
e. Due on Special Assesement	<u>0.00</u>
f. Sundry Accounts Receivable	<u>4,000.00</u>

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	<u>0.00</u>
5. Road Materials	<u>106,834.36</u>
6. Equipment Materials and Parts	<u>170,540.13</u>
7. Prepaid Insurance	<u>0.00</u>
8. Deferred Expense - Federal Aid	<u>0.00</u>

Other

0.00

10. TOTAL ASSETS

\$5,261,686.25

Year Ended - 2016

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	<u>\$872,708.21</u>
12. Notes Payable (Short Term)	<u>0.00</u>
13. Accrued Liability	<u>34,491.73</u>
14. Advances	<u>296,473.00</u>
15. Deferred Revenue - Special Assessment District	<u>0.00</u>
16. Deferred Revenue - EDF Forest Rd.(E)	<u>0.00</u>
17. Deferred Revenue	<u>0.00</u>
18. Other	<u>0.00</u>

Fund Balances

19. Primary Road Fund	<u>802,224.38</u>
20. Local Road Fund	<u>1,289,046.02</u>
21. County Road Commission Fund	<u>1,966,742.91</u>
22. Total Fund Balances	<u>4,058,013.31</u>

23. TOTAL LIABILITIES AND FUND BALANCES**\$5,261,686.25**

Year Ended - 2016

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$187,883.20	
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	1,415,755.35		
27 a.Less: Accumulated Depreciation	(1,039,521.83)	376,233.52	
28. Equipment - Road	7,767,702.83		
28 a.Less: Accumulated Depreciation	(6,358,024.65)	1,409,678.18	
29. Equipment - Shop	237,131.45		
29 a.Less: Accumulated Depreciation	(169,829.28)	67,302.17	
30. Equipment - Engineers	54,325.14		
30 a.Less: Accumulated Depreciation	(36,157.46)	18,167.68	
31. Equipment - Yard and Storage	235,413.38		
31 a.Less: Accumulated Depreciation	(150,399.29)	85,014.09	
32. Equipment and Furniture - Office	121,837.25		
32 a.Less: Accumulated Depreciation	(75,750.99)	46,086.26	
33. Infrastructure	64,317,186.54		
33 a.Less: Accumulated Depreciation	(37,490,889.41)	26,826,297.13	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		<u>\$29,016,662.23</u>
 <u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	2,190,365.10	
	37 c.Co. Road Comm.	0.00	
	37 d.Infrastructure	26,826,297.13	
	38. Total Equities		<u>\$29,016,662.23</u>
 <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		198,417.36	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		<u>\$198,417.36</u>
 <u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<u>\$0.00</u>

Year Ended - 2016

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
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	0.00	0.00	28,450.00	28,450.00
Federal Sources				
50. Surface Tran. Program (STP)	910,058.89	0.00	0.00	910,058.89
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	0.00	0.00	0.00
56. Total Federal Sources	910,058.89	0.00	0.00	910,058.89
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,756.81	4,243.19		10,000.00
58. Snow Removal	2,510.30	0.00		2,510.30
59. Urban Road	62,722.23	35,470.62		98,192.85
60. Allocation	2,271,072.49	1,673,945.68		3,945,018.17
61. Total MTF	2,342,061.83	1,713,659.49		4,055,721.32
Other				
62. Local Bridge	81,107.21	0.00		81,107.21
63. Other	608,026.31	0.00	0.00	608,026.31
64. Total Other	689,133.52	0.00	0.00	689,133.52
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)	73,725.56	0.00		73,725.56
68. Forest Road (E)	70,390.87	0.00		70,390.87
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	144,116.43	0.00		144,116.43
72. Total State Sources	\$3,175,311.78	\$1,713,659.49	\$0.00	\$4,888,971.27

Year Ended - 2016

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	768,854.45	793,951.75	0.00	1,562,806.20
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	768,854.45	793,951.75	0.00	1,562,806.20
Charges for Service				
77. Trunkline Maintenance	0.00		792,307.36	792,307.36
78. Trunkline Non-maintenance	0.00		224,182.70	224,182.70
79. Salvage Sales	0.00	0.00	4,912.63	4,912.63
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	1,021,402.69	1,021,402.69
Interest and Rents				
82. Interest Earned	4,770.82	10,071.74	11,662.02	26,504.58
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	4,770.82	10,071.74	11,662.02	26,504.58
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	15,629.97	0.00	15,629.97
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	2,691.62	2,691.62
91. Total Other	0.00	15,629.97	2,691.62	18,321.59
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	\$4,858,995.94	\$2,533,312.95	\$1,064,206.33	\$8,456,515.22

Year Ended - 2016

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

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	1,690,231.36	1,850,530.69		3,540,762.05
105. Structures	94,076.71	0.00		94,076.71
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.	1,784,308.07	1,850,530.69		3,634,838.76
Maintenance				
111. Roads	1,613,303.72	1,824,994.77		3,438,298.49
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	334,823.87	431,834.90		766,658.77
115. Traffic Control	117,958.49	48,992.14		166,950.63
116. Total Maintenance	2,066,086.08	2,305,821.81		4,371,907.89
117. Total Construction, Preservation And Maintenance	3,850,394.15	4,156,352.50		8,006,746.65
Other				
118. Trunkline Maintenance	0.00		933,166.36	933,166.36
119. Trunkline Non-maintenance	0.00		224,182.70	224,182.70
120. Administrative Expense	187,430.87	202,324.43		389,755.30
121. Equipment - Net	(213,558.10)	(548,506.32)	(138,036.58)	(900,101.00)
122. Capital Outlay - Net	0.00	110,123.30	0.00	110,123.30
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	0.00	0.00
127. Total Other	(26,127.23)	(236,058.59)	1,019,312.48	757,126.66
128. Total Expenditures	\$3,824,266.92	\$3,920,293.91	\$1,019,312.48	\$8,763,873.31

Year Ended - 2016

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

STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	<u>\$4,858,995.94</u>	<u>\$2,533,312.95</u>	<u>\$1,064,206.33</u>	<u>\$8,456,515.22</u>
130. Total Expenditures	<u>3,824,266.92</u>	<u>3,920,293.91</u>	<u>1,019,312.48</u>	<u>8,763,873.31</u>
131. Excess of Revenues Over (Under) Expenditures	<u>1,034,729.02</u>	<u>(1,386,980.96)</u>	<u>44,893.85</u>	<u>(307,358.09)</u>
132. Optional Transfers				
132 a. Primary to Local (50%)	<u>(1,034,729.02)</u>	<u>1,034,729.02</u>		<u>0.00</u>
132 b. Local to Primary (15%)	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
133. Emergency Transfers (Local to Primary)	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
134. Total Optional Transfers	<u>(1,034,729.02)</u>	<u>1,034,729.02</u>		<u>0.00</u>
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>0.00</u>	<u>(352,251.94)</u>	<u>44,893.85</u>	<u>(307,358.09)</u>
136. Beginning Fund	<u>802,224.38</u>	<u>1,641,297.96</u>	<u>1,921,849.06</u>	<u>4,365,371.40</u>
137. Adjustment	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
138. Beginning Fund Balance Restated	<u>802,224.38</u>	<u>1,641,297.96</u>	<u>1,921,849.06</u>	<u>4,365,371.40</u>
139. Interfund Transfer(County to Primary and/or Local)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
140. Ending Fund Balance	<u>\$802,224.38</u>	<u>\$1,289,046.02</u>	<u>\$1,966,742.91</u>	<u>\$4,058,013.31</u>

Year Ended - 2016

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$203,431.99	
142. Depreciation	<u>528,404.25</u>	
143. Other	<u>306,172.81</u>	
144. Total Direct		<u>1,038,009.05</u>

145. Indirect Equipment Expense		<u>490,075.75</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>245,619.17</u>	
148. Total Operating		<u>\$245,619.17</u>

149. TOTAL EQUIPMENT EXPENSE \$1,773,703.97

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	<u>158,919.07</u>	<u>442,130.54</u>		<u>601,049.61</u>
152. Maintenance	<u>475,468.30</u>	<u>1,187,240.97</u>		<u>1,662,709.27</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	0.00	<u>0.00</u>
154. MDOT	<u>0.00</u>		<u>338,334.76</u>	<u>338,334.76</u>
155. Other Reimbursable Charges	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
156. All Other Charges	<u>0.00</u>	<u>0.00</u>	<u>71,711.33</u>	<u>71,711.33</u>
157. Total Equipment Rental Credits	<u>634,387.37</u>	<u>1,629,371.51</u>	<u>410,046.09</u>	<u>2,673,804.97</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(900,101.00)</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$634,387.37</u>	<u>\$1,629,371.51</u>	<u>\$410,046.09</u>	<u>\$2,673,804.97</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	23.73 %	60.94 %	15.34 %	100.00 %
161. Prorated Total Equipment Expense	<u>420,829.27</u>	<u>1,080,865.19</u>	<u>272,009.51</u>	<u>1,773,703.97</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(213,558.10)</u>	<u>(548,506.32)</u>	<u>(138,036.58)</u>	<u>(900,101.00)</u>

Year Ended - 2016

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

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	74,771.73	78,820.67
165. Primary Maintenance	199,250.66	210,038.29
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	167,357.17	176,418.04
168. Local Maintenance	419,259.46	441,958.60
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	99,035.19	104,396.80
171. Equipment Expense - Indirect	99,918.37	105,328.06
172. Equipment Expense - Operating	0.00	0.00
173. Administration	186,291.05	196,377.01
174. State Trunkline Maintenance	214,857.49	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	276,126.75	0.00
178. Total Payroll	\$1,736,867.87	
179. Less Applicable Payroll	(490,984.24)	
180. Total Applicable Labor Cost	\$1,245,883.63	Total Distributive \$1,313,337.47

	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	\$184,404.44	\$81,491.00	\$817,041.78	\$438,878.45	\$6,406.80	\$0.00	\$1,528,222.47
182. Less: Benefits Recovered	(19,897.76)	(10,704.87)	(108,580.86)	(61,507.65)	(907.19)	0.00	(201,598.33)
183. Less: Refunds	0.00	(6,514.00)	0.00	(6,772.67)	0.00	0.00	(13,286.67)
184. Benefits to be Distributed	164,506.68	64,272.13	708,460.92	370,598.13	5,499.61	0.00	1,313,337.47
185. Applicable Labor Cost	1,245,883.63	1,245,883.63	1,245,883.63	1,245,883.63	1,245,883.63	0.00	
186. Factor	0.132040	0.051588	0.568641	0.297458	0.004414	0.000000	1.054141

Year Ended - 2016

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

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	1,784,308.07	25,794.39
189. Primary Maintenance	2,066,086.08	35,302.39
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,850,530.69	40,540.10
192. Local Maintenance	2,305,821.81	50,513.99
193. Other	0.00	0.00
194. TOTAL	\$8,006,746.65	\$152,150.87

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	4,882.15	504.41	17,959.00	0.00	128,805.31	\$152,150.87
196. Applicable Operation Cost	8,006,746.65	8,006,746.65	8,006,746.65	8,006,746.65	8,006,746.65	
197. Factor	0.000610	0.000063	0.002243	0.000000	0.016087	\$0.019003

Year Ended - 2016

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

ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	361,927.73	823,661.95	1,422,380.34	1,026,868.74	1,784,308.07	1,850,530.69
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,222,316.19	2,211,256.50	843,769.89	94,565.31	2,066,086.08	2,305,821.81
202. Total	\$1,584,243.92	\$3,034,918.45	\$2,266,150.23	\$1,121,434.05	\$3,850,394.15	\$4,156,352.50

Year Ended - 2016

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

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$214,857.49	\$0.00
204. Fringe Benefits	201,598.33	0.00
205. Equipment Rental	338,334.76	0.00
206. Materials	89,288.13	206,620.00
207. Handling Charges	0.00	0.00
208. Overhead	89,087.65	17,562.70
209. Other	0.00	0.00
210. Total Charges for Current Yea	\$933,166.36	\$224,182.70
211. Beginning Balance	31,830.62	8,277.31
212. Sub-Total	964,996.98	232,460.01
213. Less Credits	(896,089.10)	(8,277.31)
214. Ending Balance	\$68,907.88	\$224,182.70

Year Ended - 2016

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	48,780.93
217. Equipment Road (976, 981)	654,637.27
218. Equipment Shop (977)	6,123.56
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	2,140.51
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$711,682.27</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	711,682.27	0.00	711,682.27
225. Less: Equipment Retirements 689	0.00	(1,490.53)	0.00	(1,490.53)
226. Sub-total	0.00	710,191.74	0.00	710,191.74
227. Less: Depreciation and Depletion 968	0.00	(600,068.44)	0.00	(600,068.44)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$110,123.30</u>	<u>\$0.00</u>	<u>\$110,123.30</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	2,080,241.80	0.00	2,080,241.80
230. Percentage of Total	0.00 %	100.00 %	0.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	15,629.97	0.00	15,629.97

Year Ended - 2016

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

MAINTENANCE EXPENDITURES - 90% OF MTF RETURNS

(For Compliance with Section 12(16) of Act 51)

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$4,055,721.32</u>
DEDUCTIONS			
233. Administrative Expense (from Page 5 Expenditures)			<u>389,755.30</u>
234. Total Capital Outlay (from Capital Outlay)			<u>711,682.27</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 5 Expenditures)			<u>0.00</u>
236 a. Total Deductions			<u>1,101,437.57</u>
236 b. Adjusted MTF Returns			<u>2,954,283.75</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$1,784,308.07</u>	<u>\$1,850,530.69</u>	<u>3,634,838.76</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>2,066,086.08</u>	<u>2,305,821.81</u>	<u>4,371,907.89</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(910,058.89)</u>	<u>0.00</u>	<u>(910,058.89)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>2,940,335.26</u>	<u>4,156,352.50</u>	<u>7,096,687.76</u>
241. 90% of Adjusted MTF Returns			<u>2,658,855.38</u>

Year Ended - 2016

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

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

Fiscal Year	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Expenditures (\$)	<u>557,145.19</u>	<u>2,288,485.40</u>	<u>1,891,429.26</u>	<u>1,321,148.57</u>	<u>740,224.87</u>
Fiscal Year	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Expenditures (\$)	<u>557,596.15</u>	<u>2,811,681.87</u>	<u>723,213.62</u>	<u>1,290,366.48</u>	<u>1,362,393.85</u>
				242. TOTAL	<u>\$13,543,685.26</u>

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

$$\underline{4,055,721.32} \times .10 = \underline{405,572.13}$$

Year Ended - 2016

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

**INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511**

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$99,918.37
712-724	Fringe Benefits - Shop Employees	105,328.06
721	Drug Testing	2,610.06
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	1,670.84
733	Welding Supplies	4,033.88
734	Safety Supplies - Shop	9,261.47
736	Tire Shop Supplies	0.00
737	Shop Supplies	39,382.73
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	4,102.77
807	Data Processing - Shop	2,060.60
810	Education Expense - Shop	0.00
850-859	Communications - Shop	2,788.75
861	Travel and Mileage - Shop Employees	2,557.93
862	Freight Costs	4,668.75
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	49,441.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	28,323.84
931	Buildings Repairs and Maintenance	15,338.70
932	Yard and Storage Repairs and Maintenance	25,908.06
933	Shop Equipment Repairs and Maintenance	0.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	27,266.07
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	32,012.89
968	Depreciation - Storage Building	13,111.07
968	Depreciation - Shop Equipment	11,727.18
968	Depreciation - Stockroom Expense	0.00
707	Other:	8,562.73
	243. TOTAL	\$490,075.75

Year Ended - 2016

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

ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION

(for Compliance with Section 14(4) of Act 51)

Account Number	Account Name	Amount Recorded
703-708	Salaries and Wages	\$186,291.05
709-714	Administrative Leave	0.00
724	Fringe Benefits	196,377.01
727	Postage	850.43
728	Office Supplies	8,001.03
730	Dues and Subscriptions	9,687.61
801	Contractual Services	0.00
803	Legal Services	2,854.97
804	Auditing and Accounting Services	20,375.57
807	Data Processing	2,060.60
810	Education	0.00
850-853	Communications	3,945.00
861	Travel and Mileage	10,277.66
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	431.40
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	100.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	18,563.00
920-923	Utilities	3,333.63
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	2,542.28
966-967	Overhead	0.00
968	Depreciation - Buildings	2,179.98
968	Depreciation - Engineering Equipment	2,082.08
968	Depreciation - Office Equipment and Furniture	10,334.12
	Other:	16,485.07
	244. TOTAL	\$496,772.49
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(366.84)
629	Overhead - State Trunkline Maintenance	(106,650.35)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(107,017.19)
	245. Net Administrative Expense	\$389,755.30

Year Ended - 2016

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

Forest Road Report

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

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
Arnold Lake Road	Franklin Township	322,396.68	Resurfacing
Rodgers Road	Franklin Township	214,928.66	Resurfacing
Pierce Road	Frost Township	45,786.56	GravelSurfacing
Harrison Avenue	Frost Township	200,674.46	GravelSurfacing
Wilson Road	Frost Township	10,609.17	GravelSurfacing
Townline Creek North Clare Avenue	Frost Township	94,076.71	BridgeReplacement
Muskegon Road	Summerfield Township	216,537.65	GravelSurfacing
Muskegon Road	Summerfield Township	43,261.32	GravelSurfacing
Haskel Lake Road	Winterfield Township	266.26	GravelSurfacing
Winterfield Twp Chip Seal Roads	Winterfield Township	27,689.69	Resurfacing
Reddington Twp Chip Seal Roads	Redding Township	56,468.08	Resurfacing
	246. Total	\$1,232,695.24	

Year Ended - 2016

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

**CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary**

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
247. New Construction, New Location	0.00 mi.	\$0.00	0.00 mi.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		\$0.00		\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.00 mi.	\$0.00	0.00 mi.	\$0.00
252. Resurfacing	30.26 mi.	1,073,085.16	7.00 mi.	496,183.72
253. Gravel Surfacing	10.50 mi.	617,146.20	21.41 mi.	1,354,346.97
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		1,690,231.36		1,850,530.69
BRIDGES				
261. Replacement	0.00 ea.	94,076.71	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		94,076.71		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$1,784,308.07		\$1,850,530.69

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

Year Ended - 2016

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

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads			Population Outside Municipalities	Funds Received (\$)
	Miles Outside Municipalities	Local Urban (mi)	Funds Received (\$)	Miles Outside Municipalities	Primary Urban (mi)	Funds Received (\$)		
Arthur	43.31	0.00	74,276.65	21.55	0.00	33,725.75	0	0.00
Franklin	38.25	0.00	65,598.75	15.80	0.00	24,727.00	0	0.00
Freeman	43.77	0.00	75,065.55	11.04	0.00	17,277.60	0	0.00
Frost	46.15	0.00	79,147.25	16.17	0.00	25,306.05	0	0.00
Garfield	53.43	0.00	91,632.45	17.56	0.00	27,481.40	0	0.00
Grant	61.43	11.13	122,002.93	13.09	0.62	26,052.83	0	0.00
Greenwood	43.09	0.00	73,899.35	14.96	0.00	23,412.40	0	0.00
Hamilton	38.54	0.00	66,096.10	17.61	0.00	27,559.65	0	0.00
Halton	27.47	0.00	47,111.05	22.89	0.00	35,822.85	0	0.00
Hayes	93.78	0.00	160,832.70	8.40	0.00	13,146.00	0	0.00
Lincoln	44.27	0.00	75,923.05	16.95	0.00	26,526.75	0	0.00
Redding	40.72	0.00	69,834.80	8.32	0.00	13,020.80	0	0.00
Sheridan	43.97	0.00	75,408.55	21.93	0.00	34,320.45	0	0.00
Summerfield	46.60	0.00	79,919.00	14.40	0.00	22,536.00	0	0.00
Surrey	46.89	12.52	99,146.27	10.12	6.35	72,854.45	0	0.00
Winterfield	48.40	0.00	83,006.00	12.64	0.00	19,781.60	0	0.00
266. Totals	760.07	23.65	\$1,338,900.45	243.43	6.97	\$443,551.58	0	\$0.00

Local Road Rate Per Mile	<u>1715</u>	Primary Road Rate Per Mile	<u>1565</u>
Local Urban Road Rate Per Mile	<u>1496</u>	Primary Urban Road Rate Per Mile	<u>8979</u>
Population Rate Per Capita	<u>12.19</u>		

Year Ended - 2016

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

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Arthur	0.00	155.96	155.96	0.00
Franklin	0.00	757,325.30	757,325.30	90,694.80
Freeman	0.00	150,521.23	150,521.23	216,768.30
Frost	0.00	454,638.31	454,638.31	57,884.75
Garfield	0.00	0.00	0.00	19,584.00
Grant	0.00	665,635.43	665,635.43	360,300.00
Greenwood	0.00	135,735.93	135,735.93	73,637.32
Hamilton	0.00	118,398.19	118,398.19	15,000.00
Hatton	0.00	86,691.10	86,691.10	32,337.80
Hayes	0.00	313,666.99	313,666.99	100,574.52
Lincoln	0.00	365,960.88	365,960.88	338,393.43
Redding	0.00	252.34	252.34	0.00
Sheridan	0.00	123.54	123.54	6,224.12
Summerfield	0.00	259,798.97	259,798.97	66,011.65
Surrey	0.00	131,972.33	131,972.33	69,614.91
Winterfield	0.00	193,962.26	193,962.26	115,780.60
267. Totals	\$0.00	\$3,634,838.76	\$3,634,838.76	\$1,562,806.20

*The Township Contributions Totals and the Funds expended for Construction and Preservation amount may not balance. The Township Contributions list all funds contributed by each township and will balance back to the amount reported on the Statement of Revenues, Line 74, Township Contributions.

The total funds expended are for Construction and Preservation only. They do not contain funds expended for Routine Preventative Maintenance.

Year Ended - 2016

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

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type:

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
615214	85,000.00	09/30/2016	Asphalt
608111	57,965.85	09/30/2016	Asphalt
608104	60,340.01	09/30/2016	Asphalt
607210	48,955.31	09/30/2016	Asphalt
608104.	57,965.85	09/30/2016	Asphalt
607107	185,595.57	09/30/2016	Asphalt
604215	117,719.70	09/30/2016	Asphalt

Work Type: Multiple Course HMA Overlay on Composite Pavement

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
615110	84,725.84	09/30/2016	Asphalt

Work Type: Multiple Course HMA Overlay on Flexible Pavement

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
615214.	293,464.02	09/30/2016	Asphalt

Work Type: Single Course Chip Seal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
see below	411,282.32	09/30/2016	Asphalt
see below.	435,563.93	09/29/2016	Asphalt
613124	167,037.06	09/30/2016	Asphalt

Year Ended - 2016

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

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	Accounts Receivable	4,000.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
283	Escrow	0.00

Line: 49 Specify - County

Account	Description	Amount (\$)
451	Permit Fees	28,450.00

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
521	SRSI	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510.003	Federal Hazard Elimination	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
560 001	Special Winter Maint	0.00
560 002	Local Agency Disbursement	0.00

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
560 001	Special Winter Maint	0.00
560 002	Local Agency Disbursement	608,026.31

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
668.001	Royalties-Oil Lease	0.00
675	Other Contributions	1,806.62
675.1	Other Contributions - ORV	885.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Parts, Etc	306,172.81

Year Ended - 2016

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

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
510	Equip Direct	35,914.72
511	Equip Indirect	27,266.07
513	Equip Dist. Fringe	0.00
514	Equip Engineering	8,360.76
515	Equip Admin	169.78

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
513	Distributive	212,870.94
514	Engineering	63,255.81

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
720	Unemployment	0.00
941	Equipment	0.00

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
703 004	Engineering Wages	44,604.71
707 006	Weigh Master	10,060.91
707 007	Road Wages	16,264.58
707 008	Road Wages	962.27
721	Drug Testing	68.00
727	Postage	624.89
732	Traffic Control Supplies	6,196.67
734	Safety Supplies	1,623.69
735	Supplies	3,519.98
802	Engineering Services	28,645.38
851	Communication	1,440.00
861	Education, Training, Travel	6,054.47
874	Advertising	379.00
941	Equipment Rental	8,360.76

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
675	Other - Adj	0.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
Projects	Projects (Non-Motorized Improvements)	1,362,393.85

Line: 243 707 Other

Account	Description	Amount (\$)
874	Advertising	25.60

Year Ended - 2016

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

935	Shop Small Tools	8,320.26
968.008	Depreciation - Eng Equip	216.87

Line: 244 244 Other

Account	Description	Amount (\$)
505	Sundry	0.00
731	Janitor	1,619.00
734	Safety	0.00
736	Printing	157.29
802	Engineering Services	14,539.00
941	Equipment Rental	169.78

Line: 257 Other Local System Expenditure

Account	Description	Amount (\$)
521.1	SRSI	0.00