

CHEBOYGAN COUNTY ROAD
COMMISSION

Annual Report
2017

Cheboygan County Road Commission
5302 South Straits Highway
Indian River, Michigan 49749

Year Ended - 2017

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

BALANCE SHEET

Assets

General Operating Fund

1. Cash	<u>\$1,783,917.00</u>
2. Investments	<u>0.00</u>
3. Accounts Receivable :	
a. Michigan Transportation Fund	<u>795,776.25</u>
b. State Trunkline Maintenance	<u>488,291.00</u>
c. State Transportation Department - Other	<u>0.00</u>
d. Due on County Road Agreement	<u>10,673.00</u>
e. Due on Special Assesment	<u>0.00</u>
f. Sundry Accounts Receivable	<u>1,240,603.00</u>

Inventories/Pre-Paid Insurance/Other

	<u>0.00</u>
4. Deferred Expense State Aid	<u>431,058.00</u>
5. Road Materials	<u>472,688.00</u>
6. Equipment Materials and Parts	<u>72,459.00</u>
7. Prepaid Insurance	<u>0.00</u>
8. Deferred Expense - Federal Aid	<u>0.00</u>

9. Other

26,438.00

10. TOTAL ASSETS

\$5,321,903.25

Year Ended - 2017

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$48,626.00
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	134,501.00
14. Advances	129,615.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	1,210,834.00

Fund Balances

19. Primary Road Fund	1,505,326.95
20. Local Road Fund	477,174.69
21. County Road Commission Fund	1,815,825.61
22. Total Fund Balances	3,798,327.25

23. TOTAL LIABILITIES AND FUND BALANCES

\$5,321,903.25

Year Ended - 2017

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$7,027,326.00	
25. Land Improvements	\$0.00		
25 a.Less: Accumulated Depreciation	0.00	0.00	
26. Depletable Assets	26,966.00		
26 a.Less: Accumulated Depreciation	(15,332.00)	11,634.00	
27. Buildings	4,011,888.00		
27 a.Less: Accumulated Depreciation	(2,720,843.00)	1,291,045.00	of 1
28. Equipment - Road	8,535,865.00		
28 a.Less: Accumulated Depreciation	(7,237,841.00)	1,298,024.00	
29. Equipment - Shop	254,327.00		
29 a.Less: Accumulated Depreciation	(243,835.00)	10,492.00	
30. Equipment - Engineers	60,722.00		
30 a.Less: Accumulated Depreciation	(58,999.00)	1,723.00	
31. Yard and Storage Equipment	321,602.00		
31 a.Less: Accumulated Depreciation	(271,591.00)	50,011.00	
32. Office Equipment and Furniture	84,793.00		
32 a.Less: Accumulated Depreciation	(58,151.00)	26,642.00	
33. Infrastructure	38,175,769.00		of 1
33 a.Less: Accumulated Depreciation	(15,686,009.00)	22,489,760.00	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		\$32,206,657.00
Equities			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	2,868,826.00	
	37 d.Infrastructure	29,337,831.00	of 1
	38. Total Equities		\$32,206,657.00
Long Term Debt			
39. Bonds Payable (Act 51)		1,850,000.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		235,170.00	of 1
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		\$2,085,170.00
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	\$1,187,121.00	\$0.00	\$0.00	\$1,187,121.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	<u>1,187,121.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,187,121.00</u>
Licenses and Permits				
49. Specify	0.00	300.00	41,635.00	41,935.00
Federal Sources				
50. Surface Tran. Program (STP)	579,476.00	0.00	0.00	579,476.00
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	106,619.00	0.00	0.00	106,619.00
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	70,577.00	228,410.00	322.00	299,309.00
56. Total Federal Sources	<u>756,672.00</u>	<u>228,410.00</u>	<u>322.00</u>	<u>985,404.00</u>
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,279.45	4,720.55		10,000.00
58. Snow Removal	76,814.00	68,695.00		145,509.00
59. Urban Road	0.00	0.00		0.00
60. Allocation	2,682,324.00	2,398,360.00		5,080,684.00
61. Total MTF	<u>2,764,417.45</u>	<u>2,471,775.55</u>		<u>5,236,193.00</u>
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	6,487.00	6,487.00
64. Total Other	<u>0.00</u>	<u>0.00</u>	<u>6,487.00</u>	<u>6,487.00</u>
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)	66,647.00	52,986.00		119,633.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	<u>66,647.00</u>	<u>52,986.00</u>		<u>119,633.00</u>
72. Total State Sources	<u>\$2,831,064.45</u>	<u>\$2,524,761.55</u>	<u>\$6,487.00</u>	<u>\$5,362,313.00</u>

Year Ended - 2017

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$12,040.00	\$0.00	\$0.00	\$12,040.00
74. Township Contr.	0.00	1,088,815.00	0.00	1,088,815.00
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	<u>12,040.00</u>	<u>1,088,815.00</u>	<u>0.00</u>	<u>1,100,855.00</u>
Charges for Service				
77. Trunkline Maintenance	0.00		1,624,247.00	1,624,247.00
78. Trunkline Non-maintenance	0.00		508,349.00	508,349.00
79. Salvage Sales	0.00	0.00	18,300.00	18,300.00
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	<u>0.00</u>	<u>0.00</u>	<u>2,150,896.00</u>	<u>2,150,896.00</u>
Interest and Rents				
82. Interest Earned	0.00	0.00	2,713.00	2,713.00
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	<u>0.00</u>	<u>0.00</u>	<u>2,713.00</u>	<u>2,713.00</u>
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	15.00	15.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	64,079.00	64,079.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	9,010.00	685.00	695.00	10,390.00
91. Total Other	<u>9,010.00</u>	<u>685.00</u>	<u>64,789.00</u>	<u>74,484.00</u>
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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>\$4,795,907.45</u>	<u>\$3,842,971.55</u>	<u>\$2,266,842.00</u>	<u>\$10,905,721.00</u>

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	1,032.00	0.00		1,032.00
103. Total Construction/Cap. Imp.	1,032.00	0.00		1,032.00
Preservation - Structural Improvements				
104. Roads	1,875,629.00	1,202,729.00		3,078,358.00
105. Structures	0.00	0.00		0.00
106. Safety Projects	80,854.00	163,605.00		244,459.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	30,356.00	0.00		30,356.00
110. Total Preservation - Struct. Imp.	1,986,839.00	1,366,334.00		3,353,173.00
Maintenance				
111. Roads	871,453.00	1,587,621.00		2,459,074.00
112. Structures	0.00	177,979.00		177,979.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	672,086.00	674,874.00		1,346,960.00
115. Traffic Control	23,235.00	44,587.00		67,822.00
116. Total Maintenance	1,566,774.00	2,485,061.00		4,051,835.00
117. Total Construction., Preservation And Maintenance.	3,554,645.00	3,851,395.00		7,406,040.00
Other				
118. Trunkline Maintenance	0.00		1,562,080.00	1,562,080.00
119. Trunkline Non-maintenance	0.00		508,349.00	508,349.00
120. Administrative Expense	224,137.25	242,848.75		466,986.00
121. Equipment - Net	61,538.60	122,147.98	80,235.42	263,922.00
122. Capital Outlay - Net	0.00	0.00	538,139.00	538,139.00
123. Debt Principal Payment	0.00	0.00	135,000.00	135,000.00
124. Interest Expense	0.00	0.00	54,870.00	54,870.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	285,675.85	364,996.73	2,878,673.42	3,529,346.00
128. Total Expenditures	\$3,840,320.85	\$4,216,391.73	\$2,878,673.42	\$10,935,386.00

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	\$4,795,907.45	\$3,842,971.55	\$2,266,842.00	\$10,905,721.00
130. Total Expenditures	3,840,320.85	4,216,391.73	2,878,673.42	10,935,386.00
131. Excess of Revenues Over (Under) Expenditures	955,586.60	(373,420.18)	(611,831.42)	(29,665.00)
132. Optional Transfers				
132 a. Primary to Local (50%)	(373,421.00)	373,421.00		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	(373,421.00)	373,421.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	582,165.60	0.82	(611,831.42)	(29,665.00)
136. Beginning Fund	923,161.35	477,173.87	2,427,656.63	3,827,991.85
137. Adjustment	0.00	0.00	0.40	0.40
138. Beginning Fund Balance Restated	923,161.35	477,173.87	2,427,657.03	3,827,992.25
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,505,326.95	\$477,174.69	\$1,815,825.61	\$3,798,327.25

Year Ended - 2017

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$708,773.00
142. Depreciation	272,352.00
143. Other	561,163.00
144. Total Direct	1,542,288.00

145. Indirect Equipment Expense	739,499.00
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	307,995.00
148. Total Operating	\$307,995.00

149. TOTAL EQUIPMENT EXPENSE \$2,589,782.00

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	11,133.00	23,867.00		35,000.00
152. Maintenance	531,187.00	1,052,584.00		1,583,771.00
153. Inventory Operations	0.00	0.00	40,972.00	40,972.00
154. MDOT	0.00		610,245.00	610,245.00
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	55,872.00	55,872.00
157. Total Equipment Rental Credits	542,320.00	1,076,451.00	707,089.00	2,325,860.00
	(A)	(B)	(C)	(D)

158. (Gain) or Loss on Usage of Equipment	263,922.00
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PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$542,320.00	\$1,076,451.00	\$707,089.00	\$2,325,860.00
	(A)	(B)	(C)	(D)
160. Percent of Total	23.32 %	46.28 %	30.40 %	100.00 %
161. Prorated Total Equipment Expense	603,858.60	1,198,598.98	787,324.42	2,589,782.00
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	61,538.60	122,147.98	80,235.42	263,922.00

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.	20,111.00	37,734.00
165. Primary Maintenance	212,162.00	398,080.00
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	18,953.00	35,562.00
168. Local Maintenance	349,695.00	656,134.00
169. Inventory	9,849.00	0.00
170. Equipment Expense - Direct	246,418.00	462,355.00
171. Equipment Expense - Indirect	102,169.00	191,700.00
172. Equipment Expense - Operating	0.00	0.00
173. Administration	220,309.00	367,449.00
174. State Trunkline Maintenance	378,122.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	3,724.00	0.00
177. Other	0.00	0.00
178. Total Payroll	\$1,561,512.00	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$1,561,512.00	Total Distributive \$2,149,014.00

	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	\$223,087.00	\$40,071.00	\$1,234,893.00	\$1,328,333.00	\$16,305.00	\$30,254.00	\$2,872,943.00
182. Less: Benefits Recovered	(48,822.00)	(8,770.00)	(270,255.00)	(290,705.00)	(3,568.00)	(6,621.00)	(628,741.00)
183. Less: Refunds	0.00	(6,012.00)	0.00	(86,826.00)	(2,350.00)	0.00	(95,188.00)
184. Benefits to be Distributed	174,265.00	25,289.00	964,638.00	950,802.00	10,387.00	23,633.00	2,149,014.00
185. Applicable Labor Cost	949,508.00	1,169,817.00	1,169,817.00	1,169,817.00	1,169,817.00	949,508.00	
186. Factor	0.183532	0.021618	0.824606	0.812778	0.008879	0.024890	1.876303

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.	\$1,026.00	\$6.00
188. Primary Preservation - Struct Imp.	1,975,555.00	11,284.00
189. Primary Maintenance	1,557,875.00	8,899.00
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,358,574.00	7,760.00
192. Local Maintenance	2,470,947.00	14,114.00
193. Other	0.00	0.00
194. TOTAL	\$7,363,977.00	\$42,063.00

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	778.00	(14,081.00)	13,315.00	0.00	42,051.00	\$42,063.00
196. Applicable Operation Cost	7,363,977.00	7,363,977.00	7,363,977.00	7,363,977.00	7,363,977.00	
197. Factor	0.000106	(0.001912)	0.001808	0.000000	0.005710	\$0.005712

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	
	<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	\$1,032.00	\$0.00	\$1,032.00	\$0.00
199. Preser - Struct. Imp.	70,113.00	78,381.00	1,916,726.00	1,287,953.00	1,986,839.00	1,366,334.00
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,525,522.00	2,419,022.00	41,252.00	66,039.00	1,566,774.00	2,485,061.00
202. Total	\$1,595,635.00	\$2,497,403.00	\$1,959,010.00	\$1,353,992.00	\$3,554,645.00	\$3,851,395.00

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	\$378,122.00	\$0.00
204. Fringe Benefits	622,767.00	0.00
205. Equipment Rental	610,245.00	0.00
206. Materials	19,994.00	0.00
207. Handling Charges	0.00	0.00
208. Overhead	191,104.00	0.00
209. Other	305,447.00	0.00
210. Total Charges for Current Yea	\$2,127,679.00	\$0.00
211. Beginning Balance	592,523.00	0.00
212. Sub-Total	2,720,202.00	0.00
213. Less Credits	(2,231,911.00)	0.00
214. Ending Balance	\$488,291.00	\$0.00

Year Ended - 2017

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	4,339.00
217. Equipment Road (976, 981)	851,918.00
218. Equipment Shop (977)	4,603.00
219. Equipment Engineers (978)	1,714.00
220. Yard and Storage Equipment (979)	29,788.00
221. Equipment Office (980)	23,912.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$916,274.00</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	916,274.00	916,274.00
225. Less: Equipment Retirements 689	0.00	0.00	(1,015.00)	(1,015.00)
226. Sub-total	0.00	0.00	915,259.00	915,259.00
227. Less: Depreciation and Depletion 968	0.00	0.00	(377,120.00)	(377,120.00)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$538,139.00</u>	<u>\$538,139.00</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	2,445,440.00	2,445,440.00
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	64,079.00	64,079.00

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			\$5,236,193.00
DEDUCTIONS			
233. Administrative Expense (from Page 5 Expenditures)			466,986.00
234. Total Capital Outlay (from Capital Outlay)			916,274.00
235. Debt Principal Payment (from Page 5 Expenditures)			135,000.00
236. Interest Expense (from Page 5 Expenditures)			54,870.00
236 a. Total Deductions			1,573,130.00
236 b. Adjusted MTF Returns			3,663,063.00
237. Preser - Struct Imp (from Page 5 Expenditures)	\$1,986,839.00	\$1,366,334.00	3,353,173.00
238. Routine Maintenance (from Page 5 Expenditures)	1,566,774.00	2,485,061.00	4,051,835.00
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	3,553,613.00	3,851,395.00	7,405,008.00
241. 90% of Adjusted MTF Returns			3,296,756.70

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 (\$)	0.00	0.00	139,224.15	742,139.00	545,045.00
Fiscal Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Expenditures (\$)	885,419.00	715,935.00	0.00	320,741.00	228,476.00
				242. TOTAL	<u>\$3,576,979.15</u>

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

$$5,236,193.00 \times .10 = 523,619.30$$

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	\$102,169.00
712-724	Fringe Benefits - Shop Employees	191,700.00
721	Drug Testing	3,255.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	8,932.00
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	83,543.00
791	Equipment Material/Parts Inventory Adjustment	822.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	5,505.00
861	Travel and Mileage - Shop Employees	4,543.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	75,841.00
883	Insurance - Underground Tank	8,417.00
921-923	Utilities - Shop and Storage Buildings	61,156.00
931	Buildings Repairs and Maintenance	0.00
932	Yard and Storage Repairs and Maintenance	48,637.00
933	Shop Equipment Repairs and Maintenance	10,486.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	28,413.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	2,693.00
968	Depreciation - Shop Building	83,527.00
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	14,571.00
968	Depreciation - Stockroom Expense	0.00
707	Other:	5,289.00
	243. TOTAL	\$739,499.00

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	\$213,616.00
709-714	Administrative Leave	0.00
724	Fringe Benefits	367,449.00
727	Postage	976.00
728	Office Supplies	7,810.00
730	Dues and Subscriptions	8,004.00
801	Contractual Services	0.00
803	Legal Services	35,973.00
804	Auditing and Accounting Services	0.00
807	Data Processing	8,522.00
810	Education	0.00
850-853	Communications	576.00
861	Travel and Mileage	5,592.00
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	2,798.00
875	Insurance - Building and Contents	1,068.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	2,547.00
920-923	Utilities	3,444.00
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	4,141.00
968	Depreciation - Engineering Equipment	337.00
968	Depreciation - Office Equipment and Furniture	2,192.00
	Other:	1,767.00
	244. TOTAL	\$666,812.00
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(191,104.00)
691	Purchase Discounts	(8,682.00)
	Other:	(40.00)
	Total Credits to Administrative Expense	\$(199,826.00)
	245. Net Administrative Expense	\$466,986.00

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>
Clute Road	Forest Township	27,986.00	GravelSurfacing
Hatch Road	Ellis Township	25,000.00	CulvertReplacement
South Straits Hwy	North of Village of Wolverine	66,647.00	Reconstruction
	246. Total	\$119,633.00	

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 \$1,032.00	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		<u>\$1,032.00</u>		<u>\$0.00</u>

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	15.68 mi.	x \$1,905,985.00	3.15 mi.	\$772,220.00
252. Resurfacing	0.00 mi.	0.00	0.23 mi.	35,607.00
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	1.92 mi.	394,902.00
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	3.00 ea.	80,854.00	4.00 ea.	163,605.00
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		<u>1,986,839.00</u>		<u>1,366,334.00</u>
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.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		<u>0.00</u>		<u>0.00</u>
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$1,986,839.00</u>		<u>\$1,366,334.00</u>

*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			Population Outside Municipalities	Funds Received
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)		
Aloha	26.37	0.00	60,097.23	7.65	0.00	15,889.05	1,041	16,864.20
Beaugrand	25.84	0.00	58,889.36	9.22	0.00	19,149.94	1,157	18,743.40
Benton	83.21	0.00	189,635.59	18.02	0.00	37,427.54	3,080	49,896.00
Burt	37.08	0.00	84,505.32	12.78	0.00	26,544.06	654	10,594.80
Ellis	42.96	0.00	97,905.84	9.14	0.00	18,983.78	519	8,407.80
Forest	58.10	0.00	132,409.90	12.84	0.00	26,668.68	1,080	17,496.00
Grant	61.54	0.00	140,249.66	19.77	0.00	41,062.29	947	15,341.40
Hebron	30.25	0.00	68,939.75	11.44	0.00	23,760.88	303	4,908.60
Inverness	63.38	0.00	144,443.02	15.40	0.00	31,985.80	2,278	36,903.60
Koehler	55.48	0.00	126,438.92	14.97	0.00	31,092.69	1,168	18,921.60
Mackinaw	10.26	0.00	23,382.54	0.00	0.00	0.00	576	9,331.20
Mentor	44.89	0.00	102,304.31	17.39	0.00	36,119.03	781	12,652.20
Mullett	34.33	0.00	78,238.07	12.10	0.00	25,131.70	1,284	20,800.80
Munro	48.75	0.00	111,101.25	12.11	0.00	25,152.47	679	10,999.80
Nunda	75.42	0.00	171,882.18	14.39	0.00	29,888.03	925	14,985.00
Tuscarora	68.68	0.00	156,521.72	10.59	0.00	21,995.43	3,091	50,074.20
Walker	22.66	0.00	51,642.14	6.72	0.00	13,957.44	292	4,730.40
Waverly	57.44	0.00	130,905.76	7.91	0.00	16,429.07	472	7,646.40
Wilmot	57.88	0.00	131,908.52	9.42	0.00	19,565.34	826	13,381.20
266. Totals	904.52	0.00	\$2,061,401.08	221.86	0.00	\$460,803.22	21,153	\$342,678.60

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* (\$)
Aloha	0.00	0.00	0.00	2,716.00
Beaugrand	0.00	0.00	0.00	633.00
Benton	0.00	499,183.00	499,183.00	480,215.00
Burt	0.00	246,336.00	246,336.00	216,232.00
Ellis	0.00	73,264.00	73,264.00	69,511.00
Grant	0.00	0.00	0.00	7,911.00
Inverness	0.00	272,526.00	272,526.00	116,427.00
Koehler	0.00	61,048.00	61,048.00	51,463.00
Mullett	0.00	0.00	0.00	11,390.00
Munro	0.00	0.00	0.00	2,396.00
Nunda	0.00	87,532.00	87,532.00	59,794.00
Tuscarora	0.00	0.00	0.00	496.00
Waverly	0.00	38,926.00	38,926.00	1,693.00
Willmot	0.00	87,519.00	87,519.00	67,938.00
267. Totals	\$0.00	\$1,366,334.00	\$1,366,334.00	\$1,088,815.00

*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:

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
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