

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

---

Date

Year Ended - 2017

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

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

1. Cash	\$1,172,191.18
2. Investments	2,791,660.18
3. Accounts Receivable :	
a. Michigan Transportation Fund	877,533.10
b. State Trunkline Maintenance	83,259.98
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	21,124.78
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	3,086.71

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

	0.00
4. Deferred Expense State Aid	270,370.57
5. Road Materials	137,224.61
6. Equipment Materials and Parts	108,056.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	(430,532.15)

**9. Other****10. TOTAL ASSETS****\$5,033,974.96**

## Year Ended - 2017

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

## Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$102,269.68
12. Notes Payable ( Short Term)	0.00
13. Accrued Liability	48,001.98
14. Advances	239,251.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	14,008.50

Fund Balances

19. Primary Road Fund	2,220,861.84
20. Local Road Fund	159,686.05
21. County Road Commission Fund	2,249,895.91
<b>22. Total Fund Balances</b>	<b>4,630,443.80</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$5,033,974.96**

## Year Ended - 2017

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

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$25,236.18	
25. Land Improvements	\$360,141.10		
25 a.Less: Accumulated Depreciation	(336,893.19)	23,247.91	
26. Depletable Assets	219,846.44		
26 a.Less: Accumulated Depreciation	0.00	219,846.44	
27. Buildings	4,995,647.73		
27 a.Less: Accumulated Depreciation	(1,890,001.27)	3,105,646.46	
28. Equipment - Road	7,765,995.16		
28 a.Less: Accumulated Depreciation	(7,004,021.65)	761,973.51	
29. Equipment - Shop	494,426.23		
29 a.Less: Accumulated Depreciation	(473,872.57)	20,553.66	
30. Equipment - Engineers	56,930.82		
30 a.Less: Accumulated Depreciation	(56,659.57)	271.25	
31. Yard and Storage Equipment	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Office Equipment and Furniture	81,170.56		
32 a.Less: Accumulated Depreciation	(63,385.45)	17,785.11	
33. Infrastructure	34,619,843.15		
33 a.Less: Accumulated Depreciation	(5,389,568.40)	29,230,274.75	
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>\$33,404,835.27</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.	4,174,560.52	
	37 d.Infrastructure	29,230,274.75	
	<b>38. Total Equities</b>		<b><u>\$33,404,835.27</u></b>
<b><u>Long Term Debt</u></b>			
39. Bonds Payable (Act 51)		2,320,000.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		63,283.68	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	<b>44. Total Liabilities</b>		<b><u>\$2,383,283.68</u></b>
<b><u>Fiduciary Fund</u></b>			
45. Deferred Compensation (Pension) Plan			<b><u>\$0.00</u></b>

Year Ended - 2017

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

## STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b><u>Taxes</u></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	0.00	0.00	0.00	0.00
<b><u>Licenses and Permits</u></b>				
49. Specify	0.00	0.00	46,745.00	46,745.00
<b><u>Federal Sources</u></b>				
50. Surface Tran. Program (STP)	1,039,349.49	0.00	0.00	1,039,349.49
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	333.92	68,486.69	0.00	68,820.61
56. Total Federal Sources	1,039,683.41	68,486.69	0.00	1,108,170.10
<b>STATE SOURCES</b>				
<b><u>Michigan Transportation Fund</u></b>				
57. Engineering	5,689.51	4,310.49		10,000.00
58. Snow Removal	0.00	150,565.88		150,565.88
59. Urban Road	212,736.15	58,099.57		270,835.72
60. Allocation	2,560,190.21	1,939,656.62		4,499,846.83
61. Total MTF	2,778,615.87	2,152,632.56		4,931,248.43
<b><u>Other</u></b>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	11,414.46	0.00	11,414.46
64. Total Other	0.00	11,414.46	0.00	11,414.46
<b><u>Economic Development Fund</u></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)	43,809.70	0.00		43,809.70
68. Forest Road (E)	73,588.04	0.00		73,588.04
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	117,397.74	0.00		117,397.74
<b>72. Total State Sources</b>	<b>\$2,896,013.61</b>	<b>\$2,164,047.02</b>	<b>\$0.00</b>	<b>\$5,060,060.63</b>

Year Ended - 2017

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

## STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	329,292.33	0.00	329,292.33
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	329,292.33	0.00	329,292.33
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		1,007,720.54	1,007,720.54
78. Trunkline Non-maintenance	0.00		32,993.35	32,993.35
79. Salvage Sales	0.00	0.00	4,672.92	4,672.92
80. Other	0.00	46,615.13	83,661.78	130,276.91
81. Total Charges	0.00	46,615.13	1,129,048.59	1,175,663.72
<b>Interest and Rents</b>				
82. Interest Earned	2,885.53	0.00	4,672.38	7,557.91
83. Property Rentals	0.00	0.00	5,200.00	5,200.00
84. Total Interest/Rents	2,885.53	0.00	9,872.38	12,757.91
<b>Other</b>				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	100,000.00	100,000.00
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	685.72	685.72
91. Total Other	0.00	0.00	100,685.72	100,685.72
<b>Other Financing Sources</b>				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$3,938,582.55</b>	<b>\$2,608,441.17</b>	<b>\$1,286,351.69</b>	<b>\$7,833,375.41</b>

Year Ended - 2017

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

## STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Construction/Capacity Improvement</b>				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
<b>Preservation - Structural Improvements</b>				
104. Roads	1,434,601.57	532,268.61		1,966,870.18
105. Structures	139,991.51	0.00		139,991.51
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.	1,574,593.08	532,268.61		2,106,861.69
<b>Maintenance</b>				
111. Roads	599,105.67	1,441,080.02		2,040,185.69
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	500,005.99	373,462.73		873,468.72
115. Traffic Control	87,589.84	106,165.79		193,755.63
116. Total Maintenance	1,186,701.50	1,920,708.54		3,107,410.04
117. Total Construction, Preservation And Maintenance.	2,761,294.58	2,452,977.15		5,214,271.73
<b>Other</b>				
118. Trunkline Maintenance	0.00		737,429.54	737,429.54
119. Trunkline Non-maintenance	0.00		32,993.36	32,993.36
120. Administrative Expense	171,044.71	151,946.39		322,991.10
121. Equipment - Net	(64,060.74)	(156,168.42)	(50,963.15)	(271,192.31)
122. Capital Outlay - Net	0.00	0.00	(198,284.17)	(198,284.17)
123. Debt Principal Payment	0.00	0.00	318,588.68	318,588.68
124. Interest Expense	0.00	0.00	59,726.02	59,726.02
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	106,983.97	(4,222.03)	899,490.28	1,002,252.22
<b>128. Total Expenditures</b>	<b>\$2,868,278.55</b>	<b>\$2,448,755.12</b>	<b>\$899,490.28</b>	<b>\$6,216,523.95</b>

Year Ended - 2017

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

## STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	\$3,938,582.55	\$2,608,441.17	\$1,286,351.69	\$7,833,375.41
130. Total Expenditures	2,868,278.55	2,448,755.12	899,490.28	6,216,523.95
131. Excess of Revenues Over (Under) Expenditures	1,070,304.00	159,686.05	386,861.41	1,616,851.46
132. Optional Transfers				
132 a. Primary to Local (50%)	0.00	0.00		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	0.00	0.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,070,304.00	159,686.05	386,861.41	1,616,851.46
136. Beginning Fund	1,150,557.84	0.00	1,863,034.50	3,013,592.34
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,150,557.84	0.00	1,863,034.50	3,013,592.34
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$2,220,861.84	\$159,686.05	\$2,249,895.91	\$4,630,443.80



Year Ended - 2017

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

**EQUIPMENT EXPENSE**

## Direct Equipment Expense

141. Labor and Fringe Benefits	\$242,198.44	
142. Depreciation	<u>343,447.55</u>	
143. Other	<u>212,477.65</u>	
<b>144. Total Direct</b>		<u>798,123.64</u>

145. Indirect Equipment Expense		<u>592,495.12</u>
---------------------------------	--	-------------------

## Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>188,752.14</u>	
<b>148. Total Operating</b>		<u>\$188,752.14</u>

**149. TOTAL EQUIPMENT EXPENSE** \$1,579,370.90**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>23,664.10</u>	<u>94,925.24</u>		<u>118,589.34</u>
152. Maintenance	<u>413,473.83</u>	<u>970,737.44</u>		<u>1,384,211.27</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	4,276.74	4,276.74
154. MDOT	<u>0.00</u>		<u>304,089.00</u>	<u>304,089.00</u>
155. Other Reimbursable Charges	<u>0.00</u>	<u>0.00</u>	<u>1,743.38</u>	<u>1,743.38</u>
156. All Other Charges	<u>0.00</u>	<u>0.00</u>	<u>37,653.48</u>	<u>37,653.48</u>
157. Total Equipment Rental Credits	<u>437,137.93</u>	<u>1,065,662.68</u>	<u>347,762.60</u>	<u>1,850,563.21</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(271,192.31)</u>

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$437,137.93</u>	<u>\$1,065,662.68</u>	<u>\$347,762.60</u>	<u>\$1,850,563.21</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	23.62 %	57.59 %	18.79 %	100.00 %
161. Prorated Total Equipment Expense	<u>373,077.19</u>	<u>909,494.26</u>	<u>296,799.45</u>	<u>1,579,370.90</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(64,060.74)</u>	<u>(156,168.42)</u>	<u>(50,963.15)</u>	<u>(271,192.31)</u>

Year Ended - 2017

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

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

	<b>Total Labor Charge</b>	<b>Distributive Calc.</b>
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct Imp.	21,551.31	27,951.21
165. Primary Maintenance	201,409.34	261,220.06
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	29,198.02	37,868.69
168. Local Maintenance	326,160.01	423,016.81
169. Inventory	1,078.42	0.00
170. Equipment Expense - Direct	105,442.99	136,755.45
171. Equipment Expense - Indirect	63,157.85	81,913.27
172. Equipment Expense - Operating	0.00	0.00
173. Administration	163,899.82	0.00
174. State Trunkline Maintenance	155,299.00	
175. Sundry Account Rec.	439.02	
176. Capital Outlay	10,782.64	0.00
177. Other	8,459.33	10,971.17
<b>178. Total Payroll</b>	<b>\$1,086,877.75</b>	
179. Less Applicable Payroll	(331,498.90)	
<b>180. Total Applicable Labor Cost</b>	<b>\$755,378.85</b>	<b>Total Distributive \$979,696.66</b>

	<b>709-714 Vacation Holiday Sick Leave Longevity</b>	<b>719 Workers Comp. Insurance</b>	<b>715 - 718 Soc. Sec. Retirement</b>	<b>716 Health Insurance</b>	<b>717 Life and Disability Insurance</b>	<b>720 - 725 Other</b>	<b>Distributive Total Calc.</b>
181. Total Fringe Benefits	\$160,667.78	\$30,296.80	\$627,362.25	\$387,431.17	\$3,690.15	\$4,011.14	\$1,213,459.29
182. Less: Benefits Recovered	(29,421.01)	(5,547.86)	(114,880.71)	(70,945.23)	(675.73)	(734.47)	(222,205.01)
183. Less: Refunds	0.00	(11,557.62)	0.00	0.00	0.00	0.00	(11,557.62)
184. Benefits to be Distributed	131,246.77	13,191.32	512,481.54	316,485.94	3,014.42	3,276.67	979,696.66
185. Applicable Labor Cost	755,378.85	755,378.85	755,378.85	755,378.85	755,378.85	755,378.85	
186. Factor	0.173750	0.017463	0.678443	0.418976	0.003991	0.004338	1.296961

Year Ended - 2017

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

**DISTRIBUTIVE EXPENSE - OVERHEAD**  
**Account No. 705 - 957**

	<b>Cost of Operations</b>	<b>Distributed Total</b>
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	1,573,718.10	874.98
189. Primary Maintenance	1,186,042.06	659.44
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	531,972.84	295.78
192. Local Maintenance	1,919,636.00	1,072.53
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$5,211,369.00</b>	<b>\$2,902.73</b>

	<b>790 Small Road Tools</b>	<b>791 Inventory Adjustment</b>	<b>882 Liability</b>	<b>716 Health Insurance</b>	<b>Other</b>	<b>Total</b>
195. Expenses Distributed	189.03	4,494.63	(35,171.50)	0.00	33,390.57	\$2,902.73
196. Applicable Operation Cost	5,211,369.00	5,211,369.00	5,211,369.00	5,211,369.00	5,211,369.00	
197. Factor	0.000036	0.000862	(0.006749)	0.000000	0.006407	\$0.000556

Year Ended - 2017

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

**ANALYSIS OF CONSTRUCTION AND MAINTENANCE**

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	75,747.32	211,100.06	1,498,845.76	321,168.55	1,574,593.08	532,268.61
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,065,604.61	1,854,150.46	121,096.89	66,558.08	1,186,701.50	1,920,708.54
<b>202. Total</b>	<u>\$1,141,351.93</u>	<u>\$2,065,250.52</u>	<u>\$1,619,942.65</u>	<u>\$387,726.63</u>	<u>\$2,761,294.58</u>	<u>\$2,452,977.15</u>

Year Ended - 2017

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

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$150,420.24	\$4,878.76
204. Fringe Benefits	192,899.19	6,342.39
205. Equipment Rental	300,564.88	3,524.12
206. Materials	17,548.18	15,663.36
207. Handling Charges	0.00	0.00
208. Overhead	75,997.05	2,584.73
209. Other	0.00	0.00
<b>210. Total Charges for Current Yea</b>	<b>\$737,429.54</b>	<b>\$32,993.36</b>
211. Beginning Balance	2,055.88	201.11
212. Sub-Total	739,485.42	33,194.47
213. Less Credits	(656,225.44)	(33,194.47)
<b>214. Ending Balance</b>	<b>\$83,259.98</b>	<b>\$0.00</b>

Year Ended - 2017

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

**SCHEDULE OF CAPITAL OUTLAY**

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	314,272.54
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$314,272.54</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	314,272.54	314,272.54
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	314,272.54	314,272.54
227. Less: Depreciation and Depletion 968	0.00	0.00	(512,556.71)	(512,556.71)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(198,284.17)</u>	<u>\$(198,284.17)</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	4,511,637.66	4,511,637.66
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Year Ended - 2017

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

**MAINTENANCE EXPENDITURES - 90% OF MTF RETURNS**

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

	<b>Primary Road Fund</b>	<b>Local Road Fund</b>	<b>Total</b>
232. Michigan Transportation Fund (MTF) Returns			<u>\$4,931,248.43</u>
<b><u>DEDUCTIONS</u></b>			
233. Administrative Expense (from Page 5 Expenditures)			<u>322,991.10</u>
234. Total Capital Outlay (from Capital Outlay)			<u>314,272.54</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>318,588.68</u>
236. Interest Expense (from Page 5 Expenditures)			<u>59,726.02</u>
236 a. Total Deductions			<u>1,015,578.34</u>
236 b. Adjusted MTF Returns			<u>3,915,670.09</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$1,574,593.08</u>	<u>\$532,268.61</u>	<u>2,106,861.69</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>1,186,701.50</u>	<u>1,920,708.54</u>	<u>3,107,410.04</u>
239. Less Federal Aid for Preser - Struct Imp	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>2,761,294.58</u>	<u>2,452,977.15</u>	<u>5,214,271.73</u>
241. 90% of Adjusted MTF Returns			<u>3,524,103.08</u>

Year Ended - 2017

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

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

Fiscal Year	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Expenditures (\$)	<u>0.00</u>	<u>27,501.30</u>	<u>270,430.42</u>	<u>3,913.73</u>	<u>0.00</u>
Fiscal Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Expenditures (\$)	<u>0.00</u>	<u>171,497.74</u>	<u>435,458.96</u>	<u>4,588.37</u>	<u>180,610.00</u>
				<b>242. TOTAL</b>	<u>\$1,094,000.52</u>

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

$$\underline{4,931,248.43} \times .10 = \underline{493,124.84}$$



Year Ended - 2017

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

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

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$62,068.47
712-724	Fringe Benefits - Shop Employees	80,500.39
721	Drug Testing	0.00
728	Office Supplies - Shop	6,959.63
731	Janitor Supplies - Shop	9,271.17
733	Welding Supplies	0.00
734	Safety Supplies - Shop	12,429.37
736	Tire Shop Supplies	0.00
737	Shop Supplies	30,056.16
791	Equipment Material/Parts Inventory Adjustment	5,016.31
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	1,674.93
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	6,117.47
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	15,077.67
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	47,924.00
883	Insurance - Underground Tank	639.50
921-923	Utilities - Shop and Storage Buildings	63,180.17
931	Buildings Repairs and Maintenance	44,998.37
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	0.00
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	2,528.31
968	Depreciation - Shop Building	125,456.28
968	Depreciation - Storage Building	1,345.56
968	Depreciation - Shop Equipment	4,510.34
968	Depreciation - Stockroom Expense	0.00
707	Other:	72,741.02
	<b>243. TOTAL</b>	<b>\$592,495.12</b>

Year Ended - 2017

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

**ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION**

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

Account Number	Account Name	Amount Recorded
703-708	Salaries and Wages	\$163,305.79
709-714	Administrative Leave	0.00
724	Fringe Benefits	83,495.63
727	Postage	12,312.31
728	Office Supplies	11,313.01
730	Dues and Subscriptions	0.00
801	Contractual Services	0.00
803	Legal Services	18,829.82
804	Auditing and Accounting Services	35,450.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	0.00
861	Travel and Mileage	5,989.50
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	0.00
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	18,548.40
931	Building Repair/Maintenance	1,403.88
934	Office Equipment Repair/Maintenance	5,928.67
942	Building Rental	0.00
955-956	Miscellaneous	1,387.23
966-967	Overhead	0.00
968	Depreciation - Buildings	32,034.24
968	Depreciation - Engineering Equipment	93.00
968	Depreciation - Office Equipment and Furniture	3,385.18
	Other:	7,814.70
	<b>244. TOTAL</b>	<b>\$401,291.36</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(75,997.05)
691	Purchase Discounts	(1,053.08)
	Other:	(1,250.13)
	<b>Total Credits to Administrative Expense</b>	<b>\$(78,300.26)</b>
	<b>245. Net Administrative Expense</b>	<b>\$322,991.10</b>

Year Ended - 2017

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

**Forest Road Report**

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

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
Seaman Road	Norman Township	73,588.04	Reconstruction
		<b>246. Total</b>	
		<u>\$73,588.04</u>	

Year Ended - 2017

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

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

**CONSTRUCTION / CAPACITY IMPROVEMENTS**

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

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
251. Reconstruction	0.00 mi.	x \$0.00	0.48 mi.	\$169,556.70
252. Resurfacing	47.50 mi.	1,434,601.57	7.61 mi.	271,830.01
253. Gravel Surfacing	0.00 mi.	0.00	2.43 mi.	90,881.90
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		1,434,601.57		532,268.61
<b>BRIDGES</b>				
261. Replacement	1.00 ea.	139,991.51	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
<b>264. Bridge Subtotals</b>		<b>139,991.51</b>		<b>0.00</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$1,574,593.08</b>		<b>\$532,268.61</b>

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

Year Ended - 2017

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

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Arcadia	34.10	0.00	73,758.30	7.80	0.00	15,373.80	553	8,499.61
Bear Lake	52.22	0.00	112,951.86	21.58	0.00	42,534.18	1,080	16,599.60
Brown	45.09	0.00	97,529.67	19.72	0.00	38,868.12	588	9,037.56
Cleon	41.64	0.00	90,067.32	28.50	0.00	56,173.50	491	7,546.67
Dickson	91.83	0.00	198,628.29	32.00	0.00	63,072.00	735	11,296.95
Filer	35.32	13.41	101,621.37	11.03	6.73	97,674.72	1,966	30,217.42
Manistee	49.10	9.97	124,956.87	15.74	6.12	100,075.50	2,479	38,102.23
Maple Grove	57.84	0.00	125,107.92	14.80	0.00	29,170.80	639	9,821.43
Marilla	36.05	0.00	77,976.15	17.40	0.00	34,295.40	268	4,119.16
Norman	127.64	0.00	276,085.32	25.90	0.00	51,048.90	1,189	18,274.93
Onekama	40.27	0.00	87,104.01	7.83	0.00	15,432.93	751	11,542.87
Pleasanton	45.99	0.00	99,476.37	18.80	0.00	37,054.80	573	8,807.01
Springdale	37.84	0.00	81,847.92	25.80	0.00	50,851.80	498	7,654.26
Stronach	83.33	3.72	187,240.11	19.13	3.20	73,810.83	655	10,067.35
<b>266. Totals</b>	<b>778.26</b>	<b>27.10</b>	<b>\$1,734,351.48</b>	<b>266.03</b>	<b>16.05</b>	<b>\$705,437.28</b>	<b>12,465</b>	<b>\$191,587.05</b>
Local Road Rate Per Mile			2163	Primary Road Rate Per Mile			1971	
Local Urban Road Rate Per Mile			1881	Primary Urban Road Rate Per Mile			11283	
Population Rate Per Capita			15.37					

Year Ended - 2017

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

**SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS**  
**Expenditures**

<b>Township</b>	<b>Construction/ Capacity Improvement (\$)</b>	<b>Preservation - Struct Improvement (\$)</b>	<b>Total (\$)</b>	<b>Township Contributions* (\$)</b>
Arcadia	0.00	59,886.24	59,886.24	30,705.50
Bear Lake	0.00	193,367.30	193,367.30	135,286.01
Brown	0.00	612,846.65	612,846.65	46,615.13
Cleon				
Dickson	0.00	139,991.51	139,991.51	0.00
Filer				
Manistee	0.00	577,234.61	577,234.61	46,890.01
Maple Grove	0.00	1,747.79	1,747.79	49.66
Marilla				
Norman	0.00	407,760.06	407,760.06	0.00
Onekama	0.00	83,556.99	83,556.99	57,009.62
Pleasanton	0.00	3,577.09	3,577.09	0.00
Springdale				
Stronach	0.00	26,893.45	26,893.45	12,736.40
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$2,106,861.69</b>	<b>\$2,106,861.69</b>	<b>\$329,292.33</b>

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

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

Year Ended - 2017

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

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

**Work Type:** Crush & Shape & Resurf

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
459-097	504,126.09	09/02/2017	Asphalt
459-1203	429,198.56	11/10/2016	Asphalt

**Work Type:** Reconstruct Non Freeway

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
489-105	234,337.19	11/18/2016	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>
459-021	71,696.68	10/03/2016	Seal Coat
489-018	87,034.06	10/03/2016	Seal Coat
489-019	107,008.29	10/03/2016	Seal Coat
489-068	11,720.52	10/03/2016	Seal Coat
489-0837	30,446.64	10/03/2016	Seal Coat
489-0909	60,414.45	10/03/2016	Seal Coat

Year Ended - 2017

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

**Sub Ledger Report**

**Line: 3 Sundry Accounts Receivable**

Account	Description	Amount (\$)
040	Other Miscellaneous	0.00
040	Permits	2,950.00
040	Rent Receivable	0.00
071	City and Villages	136.71

**Line: 9 Other (Identify)**

Account	Description	Amount (\$)
0078	MTF AR OFFSET	(430,532.15)

**Line: 14 Advances**

Account	Description	Amount (\$)
0246	Township Advances	6,487.00
0248	Advance-Revenue Sharing	42,900.00
328	State Advances	189,864.00

**Line: 18 Other (Identify)**

Account	Description	Amount (\$)
0203	Contract's Payable	14,008.50
0283	Performance Deposit Payable	0.00

**Line: 49 Specify - County**

Account	Description	Amount (\$)
0450	Permits	46,745.00

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

Account	Description	Amount (\$)
0510	FEMA Storm Damage	68,486.69
0583	USFS	0.00

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

Account	Description	Amount (\$)
0583-08	US Forest Service	333.92
512	STP Safety	0.00

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

Account	Description	Amount (\$)
0510	State FEMA	11,414.46

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

Account	Description	Amount (\$)
---------	-------------	-------------



Year Ended - 2017

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

0546	Special State Pmt	0.00
0546	Winter Emergency Pmt	0.00
0546	Other State Dist	0.00

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

Account	Description	Amount (\$)
0556	State RRR Funds	0.00

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

Account	Description	Amount (\$)
0583	County Revenue Sharing	0.00

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

Account	Description	Amount (\$)
0607	Paser Revenue	722.53
0633	FOIA Research	64.42
0668	Well Revenue	(1,936.45)
0675	Other Contributions	1,000.00
0677	Sale of Sand and Gravel	83,687.82
0687	Refunds/Rebates	123.46

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

Account	Description	Amount (\$)
0589-09	LRBOI	46,615.13

**Line: 89 Contributions from Private Sources - County**

Account	Description	Amount (\$)
0607	Paser, etc.	0.00

**Line: 89 Contributions from Private Sources - Local**

Account	Description	Amount (\$)
0583	Ducks Unlimited	0.00

**Line: 90 Other2 Other - County**

Account	Description	Amount (\$)
0675	Other Contributions	685.72
0677	Sale of Sand and Gravel	0.00

**Line: 109 Other - Local**

Account	Description	Amount (\$)
489	Other Projects	0.00

**Line: 143 Other - Primary**

Account	Description	Amount (\$)
510	Parts, etc.	212,477.65

Year Ended - 2017

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

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

Account	Description	Amount (\$)
511 514	Other	37,653.48

**Line: 177 Other - Distributive Calculation**

Account	Description	Amount (\$)
514	Distributive Expense	10,971.17

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

Account	Description	Amount (\$)
514	Other Distributive	8,459.33

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

Account	Description	Amount (\$)
513-720	Unemployment	4,011.14

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

Account	Description	Amount (\$)
513-70	Unemployment	(734.47)

**Line: 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
514	Safety	2,910.41
514	Paser Training	1,660.50
514	Education and Training	3,168.21
514	Miscellaneous	6,268.91
514	Weighmaster	19,382.54

**Line: 209 Other - MDOT Other**

Account	Description	Amount (\$)
518	Purchases	0.00

**Line: 209 Other - Trunkline Maintenance**

Account	Description	Amount (\$)
517	Purchases	0.00

**Line: 242 Expenditure10**

Account	Description	Amount (\$)
459	heavy maintenance	180,610.00

**Line: 243 707 Other**

Account	Description	Amount (\$)
511	Depreciation Land Improvements	2,905.92

Year Ended - 2017

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

511	Small Shop Tools	37,653.37
511	Oils and Lubricants	28,507.84
511	Other Radio Expenses	3,673.89

**Line: 244 244 Other**

Account	Description	Amount (\$)
515	Engineering Supplies	1,441.17
515	Union Affairs	622.05
515	Uncollectable Accounts	5,751.48

**Line: 245 245 Other**

Account	Description	Amount (\$)
0646	Other Overhead	(1,250.13)

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

Account	Description	Amount (\$)
459	Safety Projects	0.00

**Line: 257 Other Primary System Expenditure**

Account	Description	Amount (\$)
459	Safety Projects	0.00