

2017
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Calhoun 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

9/6/18

Date

Year Ended - 2017

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

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

1. Cash	\$12,626,039.00
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,735,313.38
b. State Trunkline Maintenance	558,830.69
c. State Transportation Department - Other	76,696.74
d. Due on County Road Agreement	381,887.87
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	313,849.83

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	3,733.77
5. Road Materials	599,740.19
6. Equipment Materials and Parts	279,244.70
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	149,933.06

9. Other

0.00

10. TOTAL ASSETS**\$16,725,269.23**

Year Ended - 2017

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$3,073,399.14
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	202,234.00
14. Advances	1,718,771.10
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	8,631.49
18. Other	0.00

Fund Balances

19. Primary Road Fund	0.00
20. Local Road Fund	0.00
21. County Road Commission Fund	11,722,233.50
22. Total Fund Balances	11,722,233.50

23. TOTAL LIABILITIES AND FUND BALANCES**\$16,725,269.23**

Year Ended - 2017

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$209,471.89	
25. Land Improvements	\$80,518.94		
25 a.Less: Accumulated Depreciation	(35,534.35)	44,984.59	
26. Depletable Assets	144,461.49		
26 a.Less: Accumulated Depreciation	(144,461.49)	0.00	
27. Buildings	2,391,317.92		
27 a.Less: Accumulated Depreciation	(1,491,208.26)	900,109.66	
28. Equipment - Road	16,823,056.00		
28 a.Less: Accumulated Depreciation	(10,055,849.00)	6,767,207.00	
29. Equipment - Shop	760,947.33		
29 a.Less: Accumulated Depreciation	(275,023.71)	485,923.62	
30. Equipment - Engineers	49,587.77		
30 a.Less: Accumulated Depreciation	(22,986.42)	26,601.35	
31. Yard and Storage Equipment	810,842.13		
31 a.Less: Accumulated Depreciation	(646,711.59)	164,130.54	
32. Office Equipment and Furniture	516,225.82		
32 a.Less: Accumulated Depreciation	(334,654.62)	181,571.20	
33. Infrastructure	71,064,580.00		
33 a.Less: Accumulated Depreciation	(41,569,220.30)	29,495,359.70	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		\$38,275,359.55
 <u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	8,779,999.85	
	37 d.Infrastructure	29,495,359.70	
	38. Total Equities		\$38,275,359.55
 <u>Long Term Debt</u>			
39. Bonds Payable (Act 51)		34,713,000.00	
40. Notes Payable (Act 143)		300,000.00	
41. Vested Vacation and Sick Leave Payable		225,144.00	
42. Installment/Lease Purchase Payable		1,498,121.38	
43. Other		0.00	
	44. Total Liabilities		\$36,736,265.38
 <u>Fiduciary Fund</u>			
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)
<u>Taxes</u>				
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
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	174,475.52	174,475.52
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	0.00	587,974.46	0.00	587,974.46
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	19,386.82	0.00	0.00	19,386.82
54. High Priority	0.00	0.00	0.00	0.00
55. Other	330,439.00	28,497.42	0.00	358,936.42
56. Total Federal Sources	349,825.82	616,471.88	0.00	966,297.70
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	7,180.17	2,819.83		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	859,732.77	351,586.00		1,211,318.77
60. Allocation	7,229,271.62	2,839,112.01		10,068,383.63
61. Total MTF	8,096,184.56	3,193,517.84		11,289,702.40
<u>Other</u>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	0.00	0.00	0.00	0.00
<u>Economic Development Fund</u>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban congestion (C)	0.00	637,438.11		637,438.11
67. Rural Primary (D)	0.00	0.00		0.00
68. Forest Road (E)	0.00	0.00		0.00
69. Urban Area (F)	160,951.24	0.00		160,951.24
70. Other	0.00	0.00		0.00
71. Total EDF	160,951.24	637,438.11		798,389.35
72. Total State Sources	\$8,257,135.80	\$3,830,955.95	\$0.00	\$12,088,091.75

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.	0.00	1,298,818.51	0.00	1,298,818.51
75. Other	8,316.73	106,782.95	446,049.00	561,148.68
76. Total Contributions	8,316.73	1,405,601.46	446,049.00	1,859,967.19
Charges for Service				
77. Trunkline Maintenance	2,313,972.47		0.00	2,313,972.47
78. Trunkline Non-maintenance	63,735.22		0.00	63,735.22
79. Salvage Sales	0.00	0.00	119,262.74	119,262.74
80. Other	0.00	0.00	279,388.47	279,388.47
81. Total Charges	2,377,707.69	0.00	398,651.21	2,776,358.90
Interest and Rents				
82. Interest Earned	0.00	0.00	3,443.88	3,443.88
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	0.00	0.00	3,443.88	3,443.88
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	15,000.00	15,000.00
87. Sundry Refunds	0.00	0.00	2,718.23	2,718.23
88. Gain (Loss) Equip. Disp.	0.00	0.00	54,606.69	54,606.69
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	7,068.72	7,068.72
91. Total Other	0.00	0.00	79,393.64	79,393.64
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	18,253,858.65	18,253,858.65
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	433,422.85	433,422.85
96. Total Other Fin. Sources	0.00	0.00	18,687,281.50	18,687,281.50
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$10,992,986.04	\$5,853,029.29	\$19,789,294.75	\$36,635,310.08

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	2,612,801.44	3,778,711.62		6,391,513.06
105. Structures	872,153.84	54,132.58		926,286.42
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.	3,484,955.28	3,832,844.20		7,317,799.48
Maintenance				
111. Roads	6,249,939.05	3,137,531.45		9,387,470.50
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	197.63		197.63
114. Winter Maintenance	799,662.62	579,164.34		1,378,826.96
115. Traffic Control	155,296.70	83,637.43		238,934.13
116. Total Maintenance	7,204,898.37	3,800,530.85		11,005,429.22
117. Total Construction, Preservation And Maintenance.	10,689,853.65	7,633,375.05		18,323,228.70
Other				
118. Trunkline Maintenance	0.00		2,146,269.81	2,146,269.81
119. Trunkline Non-maintenance	0.00		70,073.76	70,073.76
120. Administrative Expense	839,670.27	599,588.95		1,439,259.22
121. Equipment - Net	330,252.57	276,335.27	255,384.73	861,972.57
122. Capital Outlay - Net	0.00	0.00	1,675,624.52	1,675,624.52
123. Debt Principal Payment	0.00	0.00	1,761,491.86	1,761,491.86
124. Interest Expense	0.00	0.00	716,026.85	716,026.85
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	1,324,157.99	221,465.27	79,578.77	1,625,202.03
127. Total Other	2,494,080.83	1,097,389.49	6,704,450.30	10,295,920.62
128. Total Expenditures	\$13,183,934.48	\$8,730,764.54	\$6,704,450.30	\$28,619,149.32

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	\$10,992,986.04	\$5,853,029.29	\$19,789,294.75	\$36,635,310.08
130. Total Expenditures	13,183,934.48	8,730,764.54	6,704,450.30	28,619,149.32
131. Excess of Revenues Over (Under) Expenditures	(2,190,948.44)	(2,877,735.25)	13,084,844.45	8,016,160.76
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	(2,190,948.44)	(2,877,735.25)	13,084,844.45	8,016,160.76
136. Beginning Fund	0.00	0.00	3,706,072.74	3,706,072.74
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	0.00	0.00	3,706,072.74	3,706,072.74
139. Interfund Transfer(County to Primary and/or Local)	2,190,948.44	2,877,735.25	(5,068,683.69)	0.00
140. Ending Fund Balance	\$0.00	\$0.00	\$11,722,233.50	\$11,722,233.50

Year Ended - 2017

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$249,476.58	
142. Depreciation	<u>1,973,224.49</u>	
143. Other	<u>410,057.47</u>	
144. Total Direct		<u>2,632,758.54</u>

145. Indirect Equipment Expense		<u>2,023,957.42</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>271,289.74</u>	
148. Total Operating		<u>\$271,289.74</u>

149. TOTAL EQUIPMENT EXPENSE \$4,928,005.70

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	68,412.27	146,721.41		215,133.68
152. Maintenance	<u>1,489,430.70</u>	<u>1,156,786.84</u>		<u>2,646,217.54</u>
153. Inventory Operations	0.00	0.00	525.00	525.00
154. MDOT	0.00		<u>956,806.60</u>	<u>956,806.60</u>
155. Other Reimbursable Charges	0.00	0.00	<u>247,350.31</u>	<u>247,350.31</u>
156. All Other Charges	0.00	0.00	0.00	0.00
157. Total Equipment Rental Credits	<u>1,557,842.97</u>	<u>1,303,508.25</u>	<u>1,204,681.91</u>	<u>4,066,033.13</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>861,972.57</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$1,557,842.97</u>	<u>\$1,303,508.25</u>	<u>\$1,204,681.91</u>	<u>\$4,066,033.13</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	38.31 %	32.06 %	29.63 %	100.00 %
161. Prorated Total Equipment Expense	<u>1,888,095.54</u>	<u>1,579,843.52</u>	<u>1,460,066.64</u>	<u>4,928,005.70</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>330,252.57</u>	<u>276,335.27</u>	<u>255,384.73</u>	<u>861,972.57</u>

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.	100,630.10	69,021.99
165. Primary Maintenance	747,992.45	513,039.47
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	105,365.77	72,269.05
168. Local Maintenance	611,690.93	419,551.82
169. Inventory	141.82	0.00
170. Equipment Expense - Direct	147,979.29	101,497.29
171. Equipment Expense - Indirect	603,990.91	414,270.68
172. Equipment Expense - Operating	0.00	0.00
173. Administration	275,820.07	189,181.99
174. State Trunkline Maintenance	398,156.24	
175. Sundry Account Rec.	7,251.54	
176. Capital Outlay	1,218.07	1,129.04
177. Other	831,663.65	(2,149,013.59)
178. Total Payroll	\$3,831,900.84	
179. Less Applicable Payroll	(2,926,362.30)	
180. Total Applicable Labor Cost	\$905,538.54	Total Distributive \$(369,052.26)

	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	\$468,656.33	\$28,983.87	\$918,909.82	\$939,756.95	\$10,216.56	\$19,910.70	\$2,386,434.23
182. Less: Benefits Recovered	0.00	0.00	(172,970.81)	(178,205.57)	(5,386.15)	0.00	(356,562.53)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	468,656.33	28,983.87	745,939.01	761,551.38	4,830.41	19,910.70	2,029,871.70
185. Applicable Labor Cost	3,831,900.84	3,831,900.84	3,831,900.84	3,831,900.84	3,831,900.84	3,831,900.84	
186. Factor	0.122304	0.007564	0.194666	0.198740	0.001261	0.005196	0.529731

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.	3,478,110.95	36,952.18
189. Primary Maintenance	7,190,748.21	66,906.39
190. Local Construction/Cap. Imp.	3,825,316.63	40,734.26
191. Local Preservation - Struct. Imp.	3,792,665.88	62,920.33
192. Local Maintenance	3,793,066.75	27,152.41
193. Other	2,620,999.70	203,204.92
194. TOTAL	\$24,700,908.12	\$437,870.49

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	20,582.82	23,880.51	139,575.10	0.00	37,127.88	\$221,166.31
196. Applicable Operation Cost	24,700,908.12	24,700,908.12	24,700,908.12	24,700,908.12	24,700,908.12	
197. Factor	0.000833	0.000967	0.005651	0.000000	0.001503	\$0.008954

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	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	1,369,646.54	419,631.62	2,115,308.74	3,413,212.58	3,484,955.28	3,832,844.20
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	3,520,379.26	2,631,796.99	3,684,519.11	1,168,733.86	7,204,898.37	3,800,530.85
202. Total	<u>\$4,890,025.80</u>	<u>\$3,051,428.61</u>	<u>\$5,799,827.85</u>	<u>\$4,581,946.44</u>	<u>\$10,689,853.65</u>	<u>\$7,633,375.05</u>

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	\$389,286.56	\$8,869.68
204. Fringe Benefits	360,830.92	8,221.34
205. Equipment Rental	941,901.31	14,905.29
206. Materials	82,617.96	20.33
207. Handling Charges	0.00	0.00
208. Overhead	193,957.68	5,489.69
209. Other	177,675.38	33,167.43
210. Total Charges for Current Yea	\$2,146,269.81	\$70,673.76
211. Beginning Balance	451,516.62	15,204.74
212. Sub-Total	2,597,786.43	85,878.50
213. Less Credits	(2,038,955.74)	(9,181.76)
214. Ending Balance	\$558,830.69	\$76,696.74

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)	0.00
217. Equipment Road (976, 981)	3,560,009.89
218. Equipment Shop (977)	503,226.81
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	41,275.40
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$4,104,512.10</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	4,104,512.10	4,104,512.10
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	4,104,512.10	4,104,512.10
227. Less: Depreciation and Depletion 968	0.00	0.00	(2,428,887.58)	(2,428,887.58)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,675,624.52</u>	<u>\$1,675,624.52</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	8,292,826.32	8,292,826.32
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>54,606.69</u>	<u>54,606.69</u>

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			<u>\$11,289,702.40</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 5 Expenditures)			<u>1,439,259.22</u>
234. Total Capital Outlay (from Capital Outlay)			<u>4,104,512.10</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>1,761,491.86</u>
236. Interest Expense (from Page 5 Expenditures)			<u>716,026.85</u>
236 a. Total Deductions			<u>8,021,290.03</u>
236 b. Adjusted MTF Returns			<u>3,268,412.37</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$3,484,955.28</u>	<u>\$3,832,844.20</u>	<u>7,317,799.48</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>7,204,898.37</u>	<u>3,800,530.85</u>	<u>11,005,429.22</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(222,642.69)</u>	<u>0.00</u>	<u>(222,642.69)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>10,467,210.96</u>	<u>7,633,375.05</u>	<u>18,100,586.01</u>
241. 90% of Adjusted MTF Returns			<u>2,941,571.13</u>

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>27,969.63</u>	<u>10,958.27</u>	<u>6,601.35</u>	<u>6,003.38</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>1,816,183.72</u>	<u>0.00</u>	<u>397,226.04</u>	<u>197.63</u>
242. TOTAL					<u>\$2,265,140.02</u>

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

$$\underline{1,289,702.40} \times .10 = \underline{1,289,702.40}$$

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	\$842,800.40
712-724	Fringe Benefits - Shop Employees	158,449.81
721	Drug Testing	3,246.91
728	Office Supplies - Shop	24.50
731	Janitor Supplies - Shop	16,791.56
733	Welding Supplies	5,340.08
734	Safety Supplies - Shop	29,757.79
736	Tire Shop Supplies	1,307.99
737	Shop Supplies	26,314.01
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	252,801.16
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	10,559.89
810	Education Expense - Shop	0.00
850-859	Communications - Shop	22,652.59
861	Travel and Mileage - Shop Employees	6,089.10
862	Freight Costs	8,054.47
875	Insurance - Shop Buildings	28,953.76
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	18,824.33
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	67,268.91
931	Buildings Repairs and Maintenance	34,685.79
932	Yard and Storage Repairs and Maintenance	3,591.73
933	Shop Equipment Repairs and Maintenance	0.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	221,647.72
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	56,705.69
968	Depreciation - Storage Building	51,810.61
968	Depreciation - Shop Equipment	58,074.31
968	Depreciation - Stockroom Expense	0.00
707	Other:	98,204.31
	243. TOTAL	\$2,023,957.42

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	\$399,345.51
709-714	Administrative Leave	62,041.76
724	Fringe Benefits	229,802.81
727	Postage	1,903.79
728	Office Supplies	14,016.19
730	Dues and Subscriptions	21,459.56
801	Contractual Services	260,049.19
803	Legal Services	5,893.36
804	Auditing and Accounting Services	0.00
807	Data Processing	100,149.54
810	Education	0.00
850-853	Communications	18,313.26
861	Travel and Mileage	735.14
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	500.40
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	92,297.50
882	Insurance - General Liability	0.00
920-923	Utilities	2,549.70
931	Building Repair/Maintenance	41.29
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	136,491.16
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	103,228.53
	Other:	146,645.58
	244. TOTAL	\$1,595,464.27
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(153,783.85)
691	Purchase Discounts	(2,421.20)
	Other:	0.00
	Total Credits to Administrative Expense	\$(156,205.05)
	245. Net Administrative Expense	\$1,439,259.22

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.

Road Name

Location

Amount Spent (\$)

Project Type

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	0.23 mi.	x \$204,891.00	8.54 mi.	\$1,496,958.20
252. Resurfacing	30.13 mi.	2,243,897.48	27.63 mi.	1,915,423.48
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	0.37 ea.	164,012.96	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	2,013.29
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.	364,316.65
260. Subtotals		2,612,801.44		3,778,711.62
BRIDGES				
261. Replacement	0.42 ea.	0.00	0.22 ea.	54,132.58
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		872,153.84		54,132.58
265. TOTAL PRESERVATION - STRUCT IMP		\$3,484,955.28		\$3,832,844.20

*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 (\$)
ALBION	38.74	0.27	88,823.60	18.73	1.57	57,571.08	1,200	19,440.00
ATHENS	37.61	0.00	85,713.19	17.78	0.00	36,929.06	2,571	41,650.20
BEDFORD	63.24	46.60	236,485.16	25.55	12.41	200,634.66	9,517	154,175.40
BURLINGTON	47.22	0.00	107,614.38	24.92	0.00	51,758.84	1,929	31,249.80
CLARENCE	44.01	0.00	100,298.79	24.44	0.00	50,761.88	2,032	32,918.40
CLARENDON	38.40	0.00	87,513.60	22.69	0.00	47,127.13	1,114	18,046.80
CONVIS	37.52	0.00	85,508.08	34.11	0.00	70,846.47	1,666	26,989.20
ECKFORD	33.00	1.09	77,367.38	32.53	1.04	79,931.45	1,282	20,768.40
EMMETT	74.94	64.63	298,884.92	32.07	26.77	384,931.46	11,979	194,059.80
FREDONIA	34.49	0.00	78,602.71	24.78	0.00	51,468.06	1,723	27,912.60
HOMER	44.37	0.00	101,119.23	14.70	0.00	30,531.90	3,010	48,762.00
LEE	34.54	0.00	78,716.66	34.58	0.00	71,822.66	1,257	20,363.40
LEROY	39.95	2.87	96,734.39	30.57	3.23	101,901.82	3,240	52,488.00
MARENGO	37.76	1.61	89,246.06	29.68	0.68	69,731.24	2,131	34,522.20
MARSHALL	36.50	3.45	90,021.40	28.59	4.88	117,409.51	2,922	47,336.40
NEWTON	44.34	5.19	111,337.44	21.46	3.11	81,553.43	2,493	40,386.60
PENNFIELD	68.87	34.71	225,749.95	28.56	10.00	178,229.12	8,913	144,390.60
SHERIDAN	36.10	1.55	85,344.00	23.56	2.16	74,618.68	2,116	34,279.20
TEKONSHA	36.80	0.00	83,867.20	21.18	0.00	43,990.86	1,734	28,090.80
266. Totals	828.40	161.97	\$2,208,948.14	490.48	65.85	\$1,801,749.31	62,829	\$1,017,829.80

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* (\$)
ALBION	0.00	531,660.85	531,660.85	147,908.80
ATHENS	0.00	203,288.75	203,288.75	125,517.57
BEDFORD	0.00	1,036,341.82	1,036,341.82	0.00
BURLINGTON	0.00	0.00	0.00	0.00
CLARENCE	0.00	94,516.29	94,516.29	55,229.54
CLARENDON	0.00	0.00	0.00	0.00
CONVIS	0.00	1,561,593.90	1,561,593.90	598,261.23
ECKFORD	0.00	100,194.69	100,194.69	67,383.37
EMMETT	0.00	998,303.11	998,303.11	0.00
FREDONIA	0.00	168,237.51	168,237.51	36,948.17
HOMER	0.00	53,243.64	53,243.64	0.00
LEE	0.00	7,491.10	7,491.10	4,416.37
LEROY	0.00	502,835.74	502,835.74	0.00
MARENGO	0.00	189,570.58	189,570.58	119,917.17
MARSHALL	0.00	217,492.82	217,492.82	112,602.85
NEWTON	0.00	53.08	53.08	0.00
PENNFIELD	0.00	1,367,445.88	1,367,445.88	0.00
SHERIDAN	0.00	271,919.67	271,919.67	21,388.49
TEKONSHA	0.00	13,610.05	13,610.05	9,244.95
267. Totals	\$0.00	\$7,317,799.48	\$7,317,799.48	\$1,298,818.51

*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: (FED) Mill & Overlay - 2" Thick

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
13400-121062	29,429.38	10/27/2017	Asphalt
TEDF 727.01	66,581.76	11/09/2017	Asphalt

Work Type: Bituminous Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
122855	30,107.60	11/06/2017	Asphalt
127159	7,362.18	11/06/2017	Asphalt

Work Type: CFS

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
PR1730	4,067.19	09/08/2017	Asphalt

Work Type: CSC3.5

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
L17011	119,395.10	12/08/2017	Asphalt
L17012	111,440.20	12/08/2017	Asphalt
L17013	116,455.80	12/08/2017	Asphalt
L17014	78,965.83	12/08/2017	Asphalt
L17015	116,983.29	12/08/2017	Asphalt
L17016	119,203.70	11/04/2017	Asphalt
L17017	58,460.58	11/04/2017	Asphalt
L17018	37,400.03	11/04/2017	Asphalt
L17019	41,433.51	11/04/2017	Asphalt
L17020	46,743.74	11/04/2017	Asphalt
PR1740	348,850.27	11/10/2017	Asphalt
PR1743	443,852.82	11/10/2017	Asphalt
PR1745	228,409.00	11/14/2017	Asphalt
TEDF727.01	155,357.44	11/09/2017	Asphalt

Year Ended - 2017

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

Work Type: HMA1.5

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
L17004	40,362.92	10/05/2017	Asphalt
L17005	101,542.46	10/04/2017	Asphalt
L17021	14,350.75	12/08/2017	Asphalt
L17022	32,665.36	12/08/2017	Asphalt
L17023	24,730.41	12/08/2017	Asphalt
L17024	13,760.26	12/08/2017	Asphalt
L17026	24,410.18	12/08/2017	Asphalt
L17027	21,809.41	12/08/2017	Asphalt
L17029	19,379.59	12/08/2017	Asphalt
L17030	17,345.50	12/08/2017	Asphalt
L17031	22,107.26	12/08/2017	Asphalt
L17032	18,159.61	12/08/2017	Asphalt
L17033	19,761.78	12/08/2017	Asphalt
L17034	54,749.11	12/08/2017	Asphalt
L17037	44,614.85	07/07/2017	Asphalt
L17040	70,035.02	06/01/2017	Asphalt
L17041	71,524.31	06/05/2017	Asphalt
L17052	51,037.08	07/07/2017	Asphalt
L17054	17,769.73	07/10/2017	Asphalt
L17055	31,047.19	09/11/2017	Asphalt
PR1701	23,797.52	06/16/2017	Asphalt
PR1704	63,187.48	06/15/2017	Asphalt
PR1715	47,028.11	06/16/2017	Asphalt
PR1737	236,630.03	07/05/2017	Asphalt
PR1747	7,156.34	09/18/2017	Asphalt
PR1748	180,709.95	10/11/2017	Asphalt
PR1707	41,788.30	08/16/2017	Asphalt

Work Type: HMA2.0

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
L17036	60,285.59	12/01/2017	Asphalt

Work Type: HMA3.0

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
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Year Ended - 2017

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

L17001	87,293.27	10/19/2017	Asphalt
L17007	16,471.92	10/19/2017	Asphalt
L17008	11,369.48	10/19/2017	Asphalt
L17009	70,400.64	10/19/2017	Asphalt
L17010	38,375.59	10/19/2017	Asphalt
L17044	74,892.38	11/14/2017	Asphalt
L17051	53,390.52	11/14/2017	Asphalt
L17056	74,431.16	11/06/2017	Asphalt
L17057	157,945.21	11/06/2017	Asphalt
L17058	65,551.87	11/06/2017	Asphalt
L17059	38,976.03	11/06/2017	Asphalt
PR1710	61,953.17	06/26/2017	Asphalt

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
17TEDA	258,680.50	08/25/2017	Concrete
L17061	28,744.17	11/14/2017	Gravel
L17062	26,248.18	10/17/2017	Gravel

Work Type: Sealcoat/ChipSeal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
PR1724	111,494.16	08/08/2017	Asphalt
PR1725	294,893.19	08/04/2017	Asphalt
PR1726	114,132.86	08/08/2017	Asphalt
PR1727	114,850.46	08/08/2017	Asphalt
PR1728	22,706.80	08/01/2017	Asphalt
PR1729	52,083.06	08/01/2017	Asphalt
PR1731	96,006.24	08/07/2017	Asphalt
PR1732	109,527.33	08/08/2017	Asphalt
PR1733	232,000.47	08/08/2017	Asphalt
PR1734	94,979.47	08/04/2017	Asphalt
PR1735	128,741.90	08/08/2017	Asphalt
PR1736	39,065.87	08/08/2017	Asphalt
PR1746	77,933.03	08/08/2017	Asphalt