

2016
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Dickinson 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

Date

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$407,549.25
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	538,988.78
b. State Trunkline Maintenance	124,181.25
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	10,340.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	200.00

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	328,227.13
6. Equipment Materials and Parts	98,729.43
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00

Other

0.00

10. TOTAL ASSETS

\$1,508,215.84

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$195,692.61
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	40,756.42
14. Advances	166,104.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	0.00

Fund Balances

19. Primary Road Fund	77,286.24
20. Local Road Fund	556,316.73
21. County Road Commission Fund	472,059.84
22. Total Fund Balances	1,105,662.81

23. TOTAL LIABILITIES AND FUND BALANCES

\$1,508,215.84

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$0.00	
25. Land Improvements	\$258,714.79		
25 a.Less: Accumulated Depreciation	0.00	258,714.79	
26. Depletable Assets	0.00		
26 a.Less: Accumulated Depreciation	0.00	0.00	
27. Buildings	2,248,918.39		
27 a.Less: Accumulated Depreciation	(980,945.82)	1,267,972.57	
28. Equipment - Road	6,860,933.20		
28 a.Less: Accumulated Depreciation	(6,233,727.95)	627,205.25	
29. Equipment - Shop	269,214.77		
29 a.Less: Accumulated Depreciation	(216,865.63)	52,349.14	
30. Equipment - Engineers	68,475.00		
30 a.Less: Accumulated Depreciation	(57,042.95)	11,432.05	
31. Equipment - Yard and Storage	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Equipment and Furniture - Office	72,720.83		
32 a.Less: Accumulated Depreciation	(61,379.46)	11,341.37	
33. Infrastructure	59,064,702.36		
33 a.Less: Accumulated Depreciation	(27,010,306.46)	32,054,395.90	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		\$34,283,411.07
 <u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	65,567.96	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	2,163,447.21	
	37 d.Infrastructure	32,054,395.90	
	38. Total Equities		\$34,283,411.07
 <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		260,367.84	
42. Installment/Lease Purchase Payable		631,162.02	
43. Other		0.00	
	44. Total Liabilities		\$891,529.86
 <u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			\$0.00

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

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	\$98,474.48	\$131,512.17	\$47,640.88	\$277,627.53
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	98,474.48	131,512.17	47,640.88	277,627.53
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	0.00	0.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	512,543.72	0.00	0.00	512,543.72
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	512,543.72	0.00	0.00	512,543.72
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	7,488.44	2,511.56		10,000.00
58. Snow Removal	0.00	14,320.37		14,320.37
59. Urban Road	189,185.47	65,604.43		254,789.90
60. Allocation	2,111,203.09	708,079.44		2,819,282.53
61. Total MTF	2,307,877.00	790,515.80		3,098,392.80
<u>Other</u>				
62. Local Bridge	128,743.22	0.00		128,743.22
63. Other	0.00	237,778.08	0.00	237,778.08
64. Total Other	128,743.22	237,778.08	0.00	366,521.30
<u>Economic Development Fund</u>				
65. Target Industries (A)	2,817.83	0.00		2,817.83
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	225,887.81	0.00		225,887.81
68. Forest Road (E)	122,896.92	0.00		122,896.92
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	351,602.56	0.00		351,602.56
72. Total State Sources	\$2,788,222.78	\$1,028,293.88	\$0.00	\$3,816,516.66

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

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.	0.00	665,368.58	0.00	665,368.58
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	665,368.58	0.00	665,368.58
Charges for Service				
77. Trunkline Maintenance	0.00		983,764.31	983,764.31
78. Trunkline Non-maintenance	0.00		37,828.75	37,828.75
79. Salvage Sales	0.00	0.00	6,558.87	6,558.87
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	1,028,151.93	1,028,151.93
Interest and Rents				
82. Interest Earned	727.32	971.33	351.86	2,050.51
83. Property Rentals	0.00	0.00	3,748.39	3,748.39
84. Total Interest/Rents	727.32	971.33	4,100.25	5,798.90
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	0.00	0.00
89. Contributions from Private Sources	0.00	0.00	42,908.86	42,908.86
90. Other	0.00	0.00	1,240.00	1,240.00
91. Total Other	0.00	0.00	44,148.86	44,148.86
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	287,704.00	287,704.00
96. Total Other Fin. Sources	0.00	0.00	287,704.00	287,704.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$3,399,968.30	\$1,826,145.96	\$1,411,745.92	\$6,637,860.18

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

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	881,005.38	1,343,525.85		2,224,531.23
105. Structures	147,384.69	0.00		147,384.69
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.	1,028,390.07	1,343,525.85		2,371,915.92
Maintenance				
111. Roads	637,522.60	1,005,876.74		1,643,399.34
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	392,743.39	458,604.05		851,347.44
115. Traffic Control	23,394.00	20,417.32		43,811.32
116. Total Maintenance	1,053,659.99	1,484,898.11		2,538,558.10
117. Total Construction, Preservation And Maintenance	2,082,050.06	2,828,423.96		4,910,474.02
Other				
118. Trunkline Maintenance	0.00		756,278.95	756,278.95
119. Trunkline Non-maintenance	0.00		37,828.75	37,828.75
120. Administrative Expense	171,865.16	233,475.43		405,340.59
121. Equipment - Net	64,126.37	144,615.02	59,921.79	268,663.18
122. Capital Outlay - Net	(13,844.81)	0.00	214,025.86	200,181.05
123. Debt Principal Payment	89,954.02	0.00	86,853.72	176,807.74
124. Interest Expense	6,630.14	0.00	6,475.64	13,105.78
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	318,730.88	378,090.45	1,161,384.71	1,858,206.04
128. Total Expenditures	\$2,400,780.94	\$3,206,514.41	\$1,161,384.71	\$6,768,680.06

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

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	\$3,399,968.30	\$1,826,145.96	\$1,411,745.92	\$6,637,860.18
130. Total Expenditures	2,400,780.94	3,206,514.41	1,161,384.71	6,768,680.06
131. Excess of Revenues Over (Under) Expenditures	999,187.36	(1,380,368.45)	250,361.21	(130,819.88)
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,153,938.00)	1,153,938.00		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	(1,153,938.00)	1,153,938.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(154,750.64)	(226,430.45)	250,361.21	(130,819.88)
136. Beginning Fund	232,036.88	782,747.18	221,698.63	1,236,482.69
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	232,036.88	782,747.18	221,698.63	1,236,482.69
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$77,286.24	\$556,316.73	\$472,059.84	\$1,105,662.81

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$395,922.10	
142. Depreciation	307,742.48	
143. Other	426,122.14	
144. Total Direct		1,129,786.72

145. Indirect Equipment Expense		565,287.08
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	207,434.34	
148. Total Operating		\$207,434.34

149. TOTAL EQUIPMENT EXPENSE \$1,902,508.14

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	3,844.10	269,664.09		273,508.19
152. Maintenance	386,087.22	609,795.91		995,883.13
153. Inventory Operations	0.00	0.00	32,413.81	32,413.81
154. MDOT	0.00		280,088.09	280,088.09
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	46.00	0.00	51,905.74	51,951.74
157. Total Equipment Rental Credits	389,977.32	879,460.00	364,407.64	1,633,844.96

(A) (B) (C) (D)

158. (Gain) or Loss on Usage of Equipment				268,663.18
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PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$389,977.32	\$879,460.00	\$364,407.64	\$1,633,844.96
	(A)	(B)	(C)	(D)
160. Percent of Total	23.87 %	53.83 %	22.30 %	100.00 %
161. Prorated Total Equipment Expense	454,103.69	1,024,075.02	424,329.43	1,902,508.14
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	64,126.37	144,615.02	59,921.79	268,663.18

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	19,478.49	22,604.79
165. Primary Maintenance	199,590.51	231,624.79
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	158,308.35	183,716.84
168. Local Maintenance	305,685.91	354,748.50
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	183,254.85	212,667.25
171. Equipment Expense - Indirect	122,411.21	142,058.20
172. Equipment Expense - Operating	0.00	0.00
173. Administration	177,138.45	205,569.21
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	160.20	185.91
178. Total Payroll	\$1,166,027.97	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$1,166,027.97	Total Distributive \$1,353,175.49

	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	\$216,648.28	\$61,569.00	\$542,267.33	\$669,786.79	\$4,429.57	\$12,084.16	\$1,506,785.13
182. Less: Benefits Recovered	(22,086.28)	(6,276.67)	(55,281.60)	(68,281.61)	(451.57)	(1,231.91)	(153,609.64)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	194,562.00	55,292.33	486,985.73	601,505.18	3,978.00	10,852.25	1,353,175.49
185. Applicable Labor Cost	1,166,027.97	1,166,027.97	1,166,027.97	1,166,027.97	1,166,027.97	1,166,027.97	
186. Factor	0.166859	0.047419	0.417645	0.515858	0.003412	0.009307	1.160500

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

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.	846,617.47	34,387.91
189. Primary Maintenance	1,012,532.93	41,127.06
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,291,088.30	52,437.55
192. Local Maintenance	1,426,938.71	57,959.40
193. Other	141,631.89	5,752.80
194. TOTAL	\$4,718,809.30	\$191,664.72

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	3,641.09	0.00	29,877.75	0.00	158,145.88	\$191,664.72
196. Applicable Operation Cost	4,718,809.30	4,718,809.30	4,718,809.30	4,718,809.30	4,718,809.30	
197. Factor	0.000772	0.000000	0.006332	0.000000	0.033514	\$0.040618

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	Primary	Local	Primary	Local	Primary	Local
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	1,011,061.45	784,331.75	17,328.62	559,194.10	1,028,390.07	1,343,525.85
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,023,476.52	1,476,590.81	30,183.47	8,307.30	1,053,659.99	1,484,898.11
202. Total	\$2,034,537.97	\$2,260,922.56	\$47,512.09	\$567,501.40	\$2,082,050.06	\$2,828,423.96

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$172,511.96	\$6,002.00
204. Fringe Benefits	126,983.87	6,171.67
205. Equipment Rental	269,135.89	10,952.20
206. Materials	14,033.16	0.00
207. Handling Charges	0.00	0.00
208. Overhead	80,469.47	2,963.54
209. Other	93,144.60	11,739.34
210. Total Charges for Current Yea	\$756,278.95	\$37,828.75
211. Beginning Balance	57,125.22	0.00
212. Sub-Total	813,404.17	37,828.75
213. Less Credits	(689,222.92)	(37,828.75)
214. Ending Balance	\$124,181.25	\$0.00

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	200,000.00
217. Equipment Road (976, 981)	346,826.72
218. Equipment Shop (977)	7,678.43
219. Equipment Engineers (978)	1,675.99
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	824.99
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$557,006.13</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	557,006.13	557,006.13
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	557,006.13	557,006.13
227. Less: Depreciation and Depletion 968	(13,844.81)	0.00	(342,980.27)	(356,825.08)
228. Net Capital Outlay Expenditure	<u>\$(13,844.81)</u>	<u>\$0.00</u>	<u>\$214,025.86</u>	<u>\$200,181.05</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)	79,412.77	0.00	1,969,145.39	2,048,558.16
230. Percentage of Total	3.88 %	0.00 %	96.12 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	0.00	0.00	0.00

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

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>\$3,098,392.80</u>
DEDUCTIONS			
233. Administrative Expense (from Page 5 Expenditures)			<u>405,340.59</u>
234. Total Capital Outlay (from Capital Outlay)			<u>557,006.13</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>176,807.74</u>
236. Interest Expense (from Page 5 Expenditures)			<u>13,105.78</u>
236 a. Total Deductions			<u>1,152,260.24</u>
236 b. Adjusted MTF Returns			<u>1,946,132.56</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$1,028,390.07</u>	<u>\$1,343,525.85</u>	<u>2,371,915.92</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>1,053,659.99</u>	<u>1,484,898.11</u>	<u>2,538,558.10</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(512,543.72)</u>	<u>0.00</u>	<u>(512,543.72)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>1,569,506.34</u>	<u>2,828,423.96</u>	<u>4,397,930.30</u>
241. 90% of Adjusted MTF Returns			<u>1,751,519.30</u>

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

**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>14,711.81</u>	<u>48,996.09</u>	<u>68,535.53</u>	<u>62,829.25</u>	<u>378,090.98</u>
Fiscal Year	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Expenditures (\$)	<u>947.10</u>	<u>18,690.00</u>	<u>362,388.52</u>	<u>0.00</u>	<u>0.00</u>
				242. TOTAL	<u>\$955,189.28</u>

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

$$\underline{3,098,392.80} \times .10 = \underline{309,839.28}$$

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$79,877.35
712-724	Fringe Benefits - Shop Employees	92,697.67
721	Drug Testing	3,457.70
728	Office Supplies - Shop	476.11
731	Janitor Supplies - Shop	904.72
733	Welding Supplies	9,806.09
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	58,784.39
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	3,033.47
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	8,249.97
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	10,276.25
875	Insurance - Shop Buildings	37,663.82
876	Insurance - Boiler and Machine	120.00
878	Insurance - Fleet	17,898.55
883	Insurance - Underground Tank	61.50
921-923	Utilities - Shop and Storage Buildings	38,690.27
931	Buildings Repairs and Maintenance	78,110.79
932	Yard and Storage Repairs and Maintenance	27,065.58
933	Shop Equipment Repairs and Maintenance	5,462.05
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	33,945.47
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	29,440.34
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	9,491.89
968	Depreciation - Stockroom Expense	0.00
707	Other:	19,773.10
	243. TOTAL	\$565,287.08

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

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	\$169,359.52
709-714	Administrative Leave	0.00
724	Fringe Benefits	196,541.73
727	Postage	2,490.24
728	Office Supplies	6,721.35
730	Dues and Subscriptions	9,547.72
801	Contractual Services	0.00
803	Legal Services	10,693.53
804	Auditing and Accounting Services	10,292.50
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	5,587.85
861	Travel and Mileage	26,839.79
862	Freight	0.00
873	Public Relations	1,796.24
874	Advertising	1,490.50
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	10,984.42
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	0.00
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	10,461.88
942	Building Rental	0.00
955-956	Miscellaneous	1,146.32
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	6,293.03
	Other:	18,526.98
	244. TOTAL	\$488,773.60
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(83,433.01)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(83,433.01)
	245. Net Administrative Expense	\$405,340.59

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

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>
Sawyer Lake Road	Sagola Township	32,299.78	Resurfacing
County Road 569	Waucesha	19,729.93	Resurfacing
Leeman Road	Felch Township	3,966.23	Gravel Surfacing
County Road 581	Felch Township	68,495.57	Gravel Surfacing
	246. Total	\$124,491.51	

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

**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. 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	0.00 mi. x	\$0.00	0.00 mi.	\$0.00
252. Resurfacing	3.05 mi.	881,005.38	4.88 mi.	990,578.58
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	1.26 mi.	345,932.86
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.	7,014.41
260. Subtotals		881,005.38		1,343,525.85
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	2.00 ea.	147,384.69	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		147,384.69		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$1,028,390.07		\$1,343,525.85

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

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Miles Outside Municipalities		Funds Received (\$)	Miles Outside Municipalities		Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
	Total Local (mi)	Local Urban (mi)		Total Primary (mi)	Primary Urban (mi)			
Breen	42.50	0.00	73,865.00	15.63	0.00	24,804.81	499	6,167.64
Breitung	75.80	36.90	187,717.71	37.14	19.76	238,796.70	5,853	72,343.08
Felch	51.03	0.00	88,690.14	36.13	0.00	57,338.31	752	9,294.72
Norway	43.96	6.19	85,792.71	18.66	0.98	38,533.38	1,489	18,404.04
Sagola	54.43	0.00	94,599.34	25.68	0.00	40,754.16	1,106	13,670.16
Waucedah	40.23	0.00	69,919.74	24.26	0.00	38,500.62	804	9,937.44
West Branch	24.19	0.00	42,042.22	26.07	0.00	41,373.09	63	778.68
266. Totals	332.14	43.09	\$642,626.86	183.57	20.74	\$480,101.07	10,566	\$130,595.76

Local Road Rate Per Mile	1738	Primary Road Rate Per Mile	1587
Local Urban Road Rate Per Mile	1517	Primary Urban Road Rate Per Mile	9102
Population Rate Per Capita	12.36		

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Breen Township	0.00	323,261.82	323,261.82	121,251.25
Breitung Township	0.00	308,520.31	308,520.31	181,347.83
Sagola Township	0.00	550,747.18	550,747.18	272,441.19
Waucedah Township	0.00	153,982.13	153,982.13	90,328.31
267. Totals	\$0.00	\$1,336,511.44	\$1,336,511.44	\$665,368.58

*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: 01/01/2016 End: 12/31/2016

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

Work Type:

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Upper Pine Crk overlay 2016	29,500.00	11/07/2016	Asphalt
489.0237	227,426.00	10/13/2016	Asphalt
489.014	121,295.00	10/03/2016	Asphalt
489.015	201,967.00	10/03/2016	Asphalt
489.0238	81,094.00	08/16/2016	Asphalt
489.054	60,138.00	08/04/2016	Asphalt
489.055	22,671.00	08/04/2016	Asphalt
489.053	467,938.00	08/03/2016	Asphalt
459.058	361,838.00	06/23/2016	Asphalt
459.055	508,867.00	06/09/2016	Asphalt
489.0617	153,982.00	05/25/2016	Asphalt

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

Sub Ledger Report

Line: 9 Other (Identify)

Account	Description	Amount (\$)
073.05	A/R General Fund Disp.	0.00
078.03	General Fund Disp.	0.00
078.03	Remaining Gen Fund Disburs	0.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
-	Due To Other Funds - Airport	0.00
214	Due To Other Funds - Airport	0.00
228	Due To State	0.00
228	Due To State	0.00
339.1	Deferred Inflow-St Gen Fund	0.00

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
547.02	Critical Bridge - Final Acct.	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
501A	AID Grant	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
560.02	General Fund Disp.	237,778.08

Line: 70 EDF-Other - Primary

Account	Description	Amount (\$)
-	Jobs Today	0.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
583.11	Cont. Other Govern.	0.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
645	Timber Sales	0.00
671	Permitting Fees	1,240.00

Line: 102 Other - Primary

Account	Description	Amount (\$)
451	Final Acct.	0.00

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

Line: 109 Other - Local

Account	Description	Amount (\$)
497	SHOULDER RESURF.	0.00

Line: 109 Other - Primary

Account	Description	Amount (\$)
467	SHOULDER RESURF.	0.00

Line: 126 Other - County

Account	Description	Amount (\$)
521	Non-Road Project	0.00

Line: 126 Other - Primary

Account	Description	Amount (\$)
459	IM Portion Lk/Ant Quinn	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Equipment	21,121.86
510	Vouchers	348,308.10
510	Materials	81,966.48
510	Receipts	(25,274.30)

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
510	Direct	21,121.86
511	Indirect	17,407.30
513	Dist. Exp.	36.80
514	Dist. Exp. Other	9,259.42
515	Admin	4,080.36
521	Non-Motorized	0.00
900	Capital Outlay	0.00

Line: 156 All Other Charges - Primary

Account	Description	Amount (\$)
460	Prim Struct HM	46.00

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
-	Non-Road Projects	0.00
-	Local Structure HM	0.00
458A	Primary Structure HM	185.91
496a	Local Struct. Maint	0.00
521.048	001	0.00
521.062	001 - Pine Mt. Rd City	0.00

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
-	Non-Road Projects	0.00
458A	Primary Structure HM	160.20
496A	Local Structures Maint.	0.00
521.048	001	0.00
521.062	001 Pine Mtn Rd City	0.00

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
513	Jury Duty,OJI,Physicals,CDL,Misc	8,587.16
513 720	Unemployment	3,497.00
716.021	OPEB Actuarial	0.00

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
513 720	Unemployment	(356.50)
712	Jury Duty	0.00
716	On Job Injury	(182.78)
716.021	OPEB	0.00
722	Physical Examinations	(306.91)
722.01	Renewal Fees for CDL	(55.25)
723	Miscellaneous	(330.47)

Line: 193 Other - Cost of Operations

Account	Description	Amount (\$)
451.021	Final Acct.	0.00
451.092	Final Acct.	0.00
460	County Rd 581 Bridges	141,631.89
498.074	Degroot Bridge	0.00
521.048	Non-Road/Culv Peters/Wells	0.00

Line: 193 Other - Distributed Total

Account	Description	Amount (\$)
451/521	Final Acct. & Degroot Bridge	0.00
460	County Rd 581 Bridges	5,752.80

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
712.02	Training,Mtg.	45,094.59
750	Safety Exp.	13,153.03
750-756	Engineering	68,589.13
792	Sign Exp.	8,665.75
793-794	Inv. Inspec. & Permit Work	18,886.96
921-931	Utilities & Maint.	3,756.42

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
518	A/P	11,739.34

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
517	A/P	89,448.60
517	Receipts	0.00
517	GWOA	3,696.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
459	Lk Antoine/Quinn Project	0.00
459.040	Lake Antoine Rd Soft Match	0.00

Line: 243 707 Other

Account	Description	Amount (\$)
707	Shop Truck	2,049.16
792	Equip. Demo	398.93
863	Leases	1,450.00
929	Greasing Equip.	1,548.11
930	Equip. Washing	14,326.90

Line: 244 244 Other

Account	Description	Amount (\$)
000	EOY TV's 22 & 23 Dep & Utility to admin from indirect	12,411.62
703.02	Managing Director Equip. Usage	3,703.76
731	Misc.	0.00
808	Professional Services	0.00
810	Janitorial	1,930.00
812	Bottle Water Rental	481.60

Line: 245 245 Other

Account	Description	Amount (\$)
515 630	Overhead - Sundry Accts.	0.00

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
459	SHOULDERING	0.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
459	SHOULDERING	0.00

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
201	Restoration of Drainage	7,014.41

Line: 259 Other Primary System *Unit

Account	Description	Amount (\$)
459	Gravel Shoulders Kimberly	0.00
521/459	Non Road & Final Acct.	0.00

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
201	Restoration of Drainage	0.00
459	Gravel Shoulders	0.00