

Year Ended - 2017

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

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

1. Cash	\$843,374.93
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	619,218.48
b. State Trunkline Maintenance	132,591.66
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	0.00
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	0.00

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	404,749.47
6. Equipment Materials and Parts	93,249.48
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00

9. Other

0.00

10. TOTAL ASSETS**\$2,093,184.02**

Year Ended - 2017

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$238,408.05
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	34,614.24
14. Advances	176,313.00
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	263,696.91
20. Local Road Fund	723,437.80
21. County Road Commission Fund	656,714.02
22. Total Fund Balances	1,643,848.73

23. TOTAL LIABILITIES AND FUND BALANCES**\$2,093,184.02**

Year Ended - 2017

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

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	2,257,032.81	
27 a.Less: Accumulated Depreciation	(1,034,096.35)	1,222,936.46
28. Equipment - Road	6,965,528.94	
28 a.Less: Accumulated Depreciation	(6,361,439.51)	604,089.43
29. Equipment - Shop	273,180.41	
29 a.Less: Accumulated Depreciation	(227,423.60)	45,756.81
30. Equipment - Engineers	74,788.00	
30 a.Less: Accumulated Depreciation	(61,737.01)	13,050.99
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	53,563.69	
32 a.Less: Accumulated Depreciation	(46,815.18)	6,748.51
33. Infrastructure	60,280,362.13	
33 a.Less: Accumulated Depreciation	(28,577,631.49)	31,702,730.64
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	<u>\$33,854,027.63</u>
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	54,439.64
	37 b.Local	0.00
	37 c.Co. Road Comm.	2,096,857.35
	37 d.Infrastructure	31,702,730.64
	38. Total Equities	<u>\$33,854,027.63</u>
<u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		256,687.76
42. Installment/Lease Purchase Payable		467,287.87
43. Other		0.00
	44. Total Liabilities	<u>\$723,975.63</u>
<u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<u>\$0.00</u>

Year Ended - 2017

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

CAPITAL ASSETS ACCOUNT GROUP

Assets

	(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	2,257,032.81		
27 a.Less: Accumulated Depreciation	(1,034,096.35)	1,222,936.46	
28. Equipment - Road	6,965,528.94		
28 a.Less: Accumulated Depreciation	(6,361,439.51)	604,089.43	Audit
29. Equipment - Shop	273,180.41		
29 a.Less: Accumulated Depreciation	(226,891.28)	46,289.13	27,423.60 45,756.81
30. Equipment - Engineers	74,788.00		
30 a.Less: Accumulated Depreciation	(61,737.01)	13,050.99	
31. Yard and Storage Equipment	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Office Equipment and Furniture	53,563.69		
32 a.Less: Accumulated Depreciation	(46,785.84)	6,777.85	6,748.51 46,815.18
33. Infrastructure	60,280,362.13		
33 a.Less: Accumulated Depreciation	(28,577,631.49)	31,702,730.64	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	33,854,027.63
36. Total Assets		\$33,854,589.29	

Equities

37. Plant and Equipment Equity		54,439.64	
37 a.Primary		54,453.84	
37 b.Local		0.00	
37 c.Co. Road Comm.		2,097,404.81	2,096,857.35
37 d.Infrastructure		31,702,730.64	
38. Total Equities		\$33,854,589.29	

Long Term Debt

39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		244,937.36	256,687.76
42. Installment/Lease Purchase Payable		467,287.87	
43. Other		0.00	
44. Total Liabilities		\$712,225.23	

Fiduciary Fund

45. Deferred Compensation (Pension) Plan		\$0.00	
--	--	---------------	--

Year Ended - 2017

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<u>Taxes</u>				
46. County Wide Millage	\$103,958.77	\$175,830.67	\$60,835.64	\$340,625.08
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	<u>103,958.77</u>	<u>175,830.67</u>	<u>60,835.64</u>	<u>340,625.08</u>
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	0.00	0.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	29,306.30	0.00	0.00	29,306.30
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	<u>29,306.30</u>	<u>0.00</u>	<u>0.00</u>	<u>29,306.30</u>
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	7,487.10	2,512.90		10,000.00
58. Snow Removal	0.00	14,504.08		14,504.08
59. Urban Road	247,238.71	85,611.66		332,850.37
60. Allocation	2,764,836.60	927,962.33		3,692,798.93
61. Total MTF	<u>3,019,562.41</u>	<u>1,030,590.97</u>		<u>4,050,153.38</u>
<u>Other</u>				
62. Local Bridge	(1,014.96)	0.00		(1,014.96)
63. Other	0.00	0.00	0.00	0.00
64. Total Other	<u>(1,014.96)</u>	<u>0.00</u>	<u>0.00</u>	<u>(1,014.96)</u>
<u>Economic Development Fund</u>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	0.00	0.00		0.00
68. Forest Road (E)	122,896.54	0.00		122,896.54
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	<u>122,896.54</u>	<u>0.00</u>		<u>122,896.54</u>
72. Total State Sources	<u>\$3,141,443.99</u>	<u>\$1,030,590.97</u>	<u>\$0.00</u>	<u>\$4,172,034.96</u>

Year Ended - 2017

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	526,604.81	0.00	526,604.81
75. Other	234,688.50	0.00	0.00	234,688.50
76. Total Contributions	234,688.50	526,604.81	0.00	761,293.31
Charges for Service				
77. Trunkline Maintenance	0.00		999,732.74	999,732.74
78. Trunkline Non-maintenance	0.00		92,896.75	92,896.75
79. Salvage Sales	1,343.99	2,273.15	786.49	4,403.63
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	1,343.99	2,273.15	1,093,415.98	1,097,033.12
Interest and Rents				
82. Interest Earned	763.29	1,291.00	446.67	2,500.96
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	763.29	1,291.00	446.67	2,500.96
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.	26.20	0.00	864.15	890.35
89. Contributions from Private Sources	0.00	0.00	41,849.63	41,849.63
90. Other	0.00	0.00	2,390.00	2,390.00
91. Total Other	26.20	0.00	45,103.78	45,129.98
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	68,000.00	68,000.00
96. Total Other Fin. Sources	0.00	0.00	68,000.00	68,000.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$3,511,531.04	\$1,736,590.60	\$1,267,802.07	\$6,515,923.71

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	526,604.81	0.00	526,604.81
75. Other	234,688.50	0.00	0.00	234,688.50
76. Total Contributions	<u>234,688.50</u>	<u>526,604.81</u>	<u>0.00</u>	<u>761,293.31</u>
Charges for Service				
77. Trunkline Maintenance	0.00		999,732.74	999,732.74
78. Trunkline Non-maintenance	0.00		92,896.75	92,896.75
79. Salvage Sales	1,343.99	2,273.15	786.49	4,403.63
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	<u>1,343.99</u>	<u>2,273.15</u>	<u>1,093,415.98</u>	<u>1,097,033.12</u>
Interest and Rents				
82. Interest Earned	175.07	1,258.73	1,067.16	2,500.96
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	<u>175.07</u>	<u>1,258.73</u>	<u>1,067.16</u>	<u>2,500.96</u>
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	26.20	0.00	864.15	890.35
89. Contributions from Private Sources	0.00	0.00	41,849.63	41,849.63
90. Other	0.00	0.00	2,390.00	2,390.00
91. Total Other	<u>26.20</u>	<u>0.00</u>	<u>45,103.78</u>	<u>45,129.98</u>
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	68,000.00	68,000.00
96. Total Other Fin. Sources	<u>0.00</u>	<u>0.00</u>	<u>68,000.00</u>	<u>68,000.00</u>
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>\$3,510,942.82</u>	<u>\$1,736,558.33</u>	<u>\$1,268,422.56</u>	<u>\$6,515,923.71</u>

Handwritten corrections: 763.29, 1,291.00, 446.67

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	427,434.54	788,225.23		1,215,659.77
105. Structures	0.00	0.00		0.00
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.	427,434.54	788,225.23		1,215,659.77
Maintenance				
111. Roads	680,182.42	1,373,662.95		2,053,845.37
112. Structures	6,790.14	12,464.46		19,254.60
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	373,840.45	456,173.63		830,014.08
115. Traffic Control	27,463.83	32,708.66		60,172.49
116. Total Maintenance	1,088,276.84	1,875,009.70		2,963,286.54
117. Total Construction., Preservation And Maintenance.	1,515,711.38	2,663,234.93		4,178,946.31
Other				
118. Trunkline Maintenance	0.00		820,681.74	820,681.74
119. Trunkline Non-maintenance	0.00		92,896.74	92,896.74
120. Administrative Expense	156,175.11	274,413.06		430,588.17
121. Equipment - Net	61,232.56	137,957.19	64,288.84	263,478.59
122. Capital Outlay - Net	(11,114.12)	0.00	(46,318.96)	(57,433.08)
123. Debt Principal Payment	92,311.62	0.00	139,562.53	231,874.15
124. Interest Expense	4,272.54	0.00	12,432.63	16,705.17
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	302,877.71	412,370.25	1,083,543.52	1,798,791.48
128. Total Expenditures	\$1,818,589.09	\$3,075,605.18	\$1,083,543.52	\$5,977,737.79

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	\$3,511,531.04	\$1,736,590.60	\$1,267,802.07	\$6,515,923.71
130. Total Expenditures	1,818,589.09	3,075,605.18	1,083,543.52	5,977,737.79
131. Excess of Revenues Over (Under) Expenditures	1,692,941.95	(1,339,014.58)	184,258.55	538,185.92
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,506,037.65)	1,506,037.65		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	(1,506,037.65)	1,506,037.65		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	186,904.30	167,023.07	184,258.55	538,185.92
136. Beginning Fund	77,380.83	556,447.00	471,834.98	1,105,662.81
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	77,380.83	556,447.00	471,834.98	1,105,662.81
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$264,285.13	\$723,470.07	\$656,093.53	\$1,643,848.73

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	\$3,510,942.82	\$1,736,558.33	\$1,268,422.56	\$6,515,923.71
130. Total Expenditures	1,818,589.09	3,075,605.18	1,083,543.52	5,977,737.79
131. Excess of Revenues Over (Under) Expenditures	1,692,353.73	(1,339,046.85)	184,879.04	538,185.92
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,506,037.65)	1,506,037.65		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	(1,506,037.65)	1,506,037.65		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	186,316.08	166,990.80	184,879.04	538,185.92
136. Beginning Fund	77,380.83	556,447.00	471,834.98	1,105,662.81
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	77,380.83	556,447.00	471,834.98	1,105,662.81
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$263,696.91	\$723,437.80	\$656,714.02	\$1,643,848.73

264,285.13 723,470.07
656,093.53

Year Ended - 2017

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$379,817.80	
142. Depreciation	316,185.69	
143. Other	439,093.06	
144. Total Direct		1,135,096.55

145. Indirect Equipment Expense 558,527.82

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	242,931.02	
148. Total Operating		\$242,931.02

149. TOTAL EQUIPMENT EXPENSE \$1,936,555.39

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	28,980.02	101,534.87		130,514.89
152. Maintenance	359,843.89	774,486.85		1,134,330.74
153. Inventory Operations	0.00	0.00	31,939.71	31,939.71
154. MDOT	0.00		325,646.68	325,646.68
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	50,644.78	50,644.78
157. Total Equipment Rental Credits	388,823.91	876,021.72	408,231.17	1,673,076.80

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

158. (Gain) or Loss on Usage of Equipment 263,478.59

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$388,823.91	\$876,021.72	\$408,231.17	\$1,673,076.80
	(A)	(B)	(C)	(D)
160. Percent of Total	23.24 %	52.36 %	24.40 %	100.00 %
161. Prorated Total Equipment Expense	450,056.47	1,013,978.91	472,520.01	1,936,555.39
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	61,232.56	137,957.19	64,288.84	263,478.59

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.	23,799.12	29,546.46
165. Primary Maintenance	196,067.89	243,417.37
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	53,720.51	66,693.69
168. Local Maintenance	390,059.19	484,256.40
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	169,448.50	210,369.30
171. Equipment Expense - Indirect	121,318.72	150,616.46
172. Equipment Expense - Operating	0.00	0.00
173. Administration	184,801.85	229,430.38
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	0.00	0.00
178. Total Payroll	\$1,139,215.78	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$1,139,215.78	Total Distributive \$1,414,330.06

	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	\$218,643.87	\$55,829.65	\$635,120.90	\$680,718.22	\$4,598.25	\$13,922.55	\$1,608,833.44
182. Less: Benefits Recovered	(26,433.42)	(6,749.65)	(76,784.31)	(82,296.89)	(555.92)	(1,683.19)	(194,503.38)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	192,210.45	49,080.00	558,336.59	598,421.33	4,042.33	12,239.36	1,414,330.06
185. Applicable Labor Cost	1,139,215.78	1,139,215.78	1,139,215.78	1,139,215.78	1,139,215.78	1,139,215.78	
186. Factor	0.168722	0.043082	0.490106	0.525292	0.003548	0.010744	1.241494

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.	406,041.44	21,393.10
189. Primary Maintenance	1,027,358.28	54,128.42
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	748,774.55	39,450.68
192. Local Maintenance	1,769,325.03	93,220.21
193. Other	18,290.91	963.69
194. TOTAL	\$3,969,790.21	\$209,156.10

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	6,025.71	0.00	17,101.87	0.00	186,028.52	\$209,156.10
196. Applicable Operation Cost	3,969,790.21	3,969,790.21	3,969,790.21	3,969,790.21	3,969,790.21	
197. Factor	0.001518	0.000000	0.004308	0.000000	0.046861	\$0.052687

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.	116,923.88	474,139.04	310,510.66	314,086.19	427,434.54	788,225.23
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	986,108.13	1,870,290.58	102,168.71	4,719.12	1,088,276.84	1,875,009.70
202. Total	<u>\$1,103,032.01</u>	<u>\$2,344,429.62</u>	<u>\$412,679.37</u>	<u>\$318,805.31</u>	<u>\$1,515,711.38</u>	<u>\$2,663,234.93</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	\$193,538.58	\$2,650.68
204. Fringe Benefits	169,844.30	2,620.20
205. Equipment Rental	321,180.24	4,466.44
206. Materials	24,639.47	0.00
207. Handling Charges	0.00	0.00
208. Overhead	83,252.48	7,277.62
209. Other	28,226.67	75,881.80
210. Total Charges for Current Yea	\$820,681.74	\$92,896.74
211. Beginning Balance	124,181.25	0.00
212. Sub-Total	944,862.99	92,896.74
213. Less Credits	(812,271.33)	(92,896.74)
214. Ending Balance	\$132,591.66	\$0.00

Year Ended - 2017

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	8,114.42
217. Equipment Road (976, 981)	302,205.32
218. Equipment Shop (977)	3,965.64
219. Equipment Engineers (978)	6,313.00
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>\$320,598.38</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	320,598.38	320,598.38
225. Less: Equipment Retirements 689	(268.58)	0.00	(8,866.87)	(9,135.45)
226. Sub-total	(268.58)	0.00	311,731.51	311,462.93
227. Less: Depreciation and Depletion 968	(10,845.54)	0.00	(358,050.47)	(368,896.01)
228. Net Capital Outlay Expenditure	<u>\$(11,114.12)</u>	<u>\$0.00</u>	<u>\$(46,318.96)</u>	<u>\$(57,433.08)</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)	65,567.96	0.00	2,162,885.30	2,228,453.26
230. Percentage of Total	2.94 %	0.00 %	97.06 %	100.00 %
231. Gain or (loss) on disposal of assets 693	26.20	0.00	864.15	890.35

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			\$4,050,153.38
DEDUCTIONS			
233. Administrative Expense (from Page 5 Expenditures)			430,588.17
234. Total Capital Outlay (from Capital Outlay)			320,598.38
235. Debt Principal Payment (from Page 5 Expenditures)			231,874.15
236. Interest Expense (from Page 5 Expenditures)			16,705.17
236 a. Total Deductions			999,765.87
236 b. Adjusted MTF Returns			3,050,387.51
237. Preser - Struct Imp (from Page 5 Expenditures)	\$427,434.54	\$788,225.23	1,215,659.77
238. Routine Maintenance (from Page 5 Expenditures)	1,088,276.84	1,875,009.70	2,963,286.54
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	1,515,711.38	2,663,234.93	4,178,946.31
241. 90% of Adjusted MTF Returns			2,745,348.76

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 (\$)	48,996.09	68,535.53	62,829.25	378,090.98	947.10
Fiscal Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Expenditures (\$)	18,690.00	362,388.52	0.00	0.00	0.00
				242. TOTAL	<u>\$940,477.47</u>

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

$$4,050,153.38 \times .10 = 405,015.34$$

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	\$80,289.65
712-724	Fringe Benefits - Shop Employees	99,679.12
721	Drug Testing	3,814.72
728	Office Supplies - Shop	1,199.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	8,258.51
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	68,746.07
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	2,839.21
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	3,957.64
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	11,387.29
875	Insurance - Shop Buildings	10,199.29
876	Insurance - Boiler and Machine	120.00
878	Insurance - Fleet	20,479.15
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	47,675.61
931	Buildings Repairs and Maintenance	107,175.51
932	Yard and Storage Repairs and Maintenance	22,767.29
933	Shop Equipment Repairs and Maintenance	6,217.50
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	0.00
968	Depreciation - Shop Building	33,231.61
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	10,025.65
968	Depreciation - Stockroom Expense	0.00
707	Other:	20,465.00
243. TOTAL		\$558,527.82

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	\$175,998.65
709-714	Administrative Leave	0.00
724	Fringe Benefits	218,501.27
727	Postage	2,378.61
728	Office Supplies	9,117.50
730	Dues and Subscriptions	12,433.68
801	Contractual Services	0.00
803	Legal Services	5,656.27
804	Auditing and Accounting Services	10,350.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	6,493.07
861	Travel and Mileage	28,808.98
862	Freight	0.00
873	Public Relations	2,780.56
874	Advertising	1,597.26
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	6,722.03
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	25.15
934	Office Equipment Repair/Maintenance	11,687.08
942	Building Rental	0.00
955-956	Miscellaneous	1,566.30
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	4,563.52
	Other:	22,438.34
	244. TOTAL	\$521,118.27

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(90,530.10)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(90,530.10)
	245. Net Administrative Expense	\$430,588.17

Year Ended - 2017

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

Forest Road Report

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

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
Sawyer Lake Road	Sagola Township	107,900.44	Resurfacing
County Road 569	Waucedah Township	7,310.08	Gravel Surfacing
County Road 581	Waucedah Township West Branch / Felch	61,513.81	Gravel Surfacing
246. Total		<u>\$176,724.33</u>	

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	0.62 mi.	x \$342,588.94	0.00 mi.	\$0.00
252. Resurfacing	0.00 mi.	0.00	11.75 mi.	743,883.32
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	0.00 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.	84,845.60	0.00 ea.	44,341.91
260. Subtotals		427,434.54		788,225.23
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		0.00		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$427,434.54		\$788,225.23

*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 (\$)
Breen	42.50	0.00	96,857.50	15.63	0.00	32,463.51	499	8,083.80
Breiting	75.80	36.90	245,884.01	37.14	19.76	312,105.94	5,853	94,818.60
Felch	51.03	0.00	116,297.37	36.13	0.00	75,042.01	752	12,182.40
Norway	43.96	6.19	112,453.42	18.66	0.98	50,410.00	1,489	24,121.80
Sagola	54.43	0.00	124,045.97	25.68	0.00	53,337.36	1,106	17,917.20
Waucedah	40.23	0.00	91,684.17	24.26	0.00	50,388.02	804	13,024.80
West Branch	24.19	0.00	55,129.01	26.07	0.00	54,147.39	63	1,020.60
266. Totals	332.14	43.09	\$842,351.45	183.57	20.74	\$627,894.23	10,566	\$171,169.20

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* (\$)
Breitung Toiwnship	0.00	328,026.62	328,026.62	224,595.13
Norway Township	0.00	269,979.24	269,979.24	202,965.44
Waucedah Township	0.00	145,877.46	145,877.46	99,044.24
267. Totals	\$0.00	\$743,883.32	\$743,883.32	\$526,604.81

*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: 3/4 Ultrathin

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Upper Pine 2017	78,489.50	09/28/2017	Asphalt
489.0239	144,105.44	06/05/2017	Asphalt
489.0240	30,416.82	06/05/2017	Asphalt
489.0241	153,504.36	09/27/2017	Asphalt
489.0461	222,834.13	09/26/2017	Asphalt
489.0462	20,902.46	09/26/2017	Asphalt
489.0463	26,242.65	09/26/2017	Asphalt

Work Type: Crack Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Primary crack seal june 2017	17,258.75	06/27/2017	Asphalt
local crack seal May 2017	2,311.27	05/31/2017	Asphalt
Local crack seal June 2017	11,068.04	06/27/2017	Asphalt

Work Type: Reconstruction - 6" Base, 2" Asp,

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.0617a	145,877.46	05/18/2017	Asphalt

Year Ended - 2017

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

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.	0.00

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: 75 CFL-Other - Primary

Account	Description	Amount (\$)
583.12	Oakland Fed Aid Buyout	234,688.50

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
645	Timber Sales	0.00
671	Permitting Fees	2,390.00

Year Ended - 2017

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

Line: 102 Other - Primary

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

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	21,018.21
510	Vouchers	351,961.25
510	Materials	66,113.60
510	Receipts	0.00

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
510	Direct	21,018.21
511	Indirect	13,680.25
513	Dist. Exp.	59.59
514	Dist. Exp. Other	9,016.03
515	Admin	5,952.98
521	Non-Motorized	0.00
900	Capital Outlay	917.72

Line: 156 All Other Charges - Primary

Account	Description	Amount (\$)
460	Prim Struct HM	0.00

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
-	Local Structure HM	0.00

Year Ended - 2017

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

-	Non-Road Projects	0.00
458A	Primary Structure HM	0.00
496a	Local Struct. Maint	0.00
521.048	001	0.00
521.062	001 - Pine Mt. Rd City	0.00

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
-	Non-Road Projects	0.00
458A	Primary Structure HM	0.00
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 (\$)
716	On the Job Injury	2,807.03
716 021	OPEB	4,300.00
720	Unemployment	573.34
722	Physical Exams	2,661.71
722 01	Renewal CDL	559.47
723	MISC	3,021.00

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
716 01	On the Job Injury	(339.36)
716 021	OPEB	(519.86)
720	Unemployment	(69.32)
722	Physicals	(321.79)
722 01	Renewal CDL	(67.64)
723	MISC	(365.22)

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	0.00
468 034	W Br Esc River Bridge	3,225.15
468 061	County Rd 569 Over Sturgeon	3,225.15
498 042	District 5 Bridge Over Pine	3,225.15
498 052	Ford River McCole Rd Bridge	5,390.35
498 072	Ford River Camp 9 Rd Bridge	3,225.11
498.074	Degroot Bridge	0.00
521.048	Non-Road/Culv Peters/Wells	0.00

Line: 193 Other - Distributed Total

Account	Description	Amount (\$)
460	County Rd 581 Bridges	339.84
496	local struct maint	623.85

Year Ended - 2017

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

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
712.02	Training,Mtg.	45,032.70
734	Safety Exp.	14,489.16
745	GPS Internet	2,544.78
750-756	Engineering	96,567.93
792	Sign Exp.	6,504.09
793-794	Inv. Inspec. & Permit Work	16,842.41
795	Small Equipment	1,600.00
921-931	Utilities & Maint.	2,447.45

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
518	A/P	75,881.80

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
517	Receipts	(16,684.00)
517	GWOA	3,797.00
517	A/P	41,113.67

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 Equip Usage	2,850.46
800	Equip. Demo	2,010.38
863	Leases	1,450.00
929	Greasing Equip.	2,496.09
930	Equip. Washing	11,658.07

Line: 244 244 Other

Account	Description	Amount (\$)
000	EOY TV's 21 & 20 Dep & Utility to admin from indirect	15,239.00
703.02	Managing Director Equip. Usage	4,980.08
808	Professional Services	545.66
810	Janitorial	1,342.00
812	Bottle Water Rental	331.60

Line: 245 245 Other

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

Year Ended - 2017

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

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
201	Restoration of Drainage	44,341.91

Line: 259 Other Primary System *Unit

Account	Description	Amount (\$)
459	Gravel Shoulders Kimberly	0.00

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
201	Restoration of Drainage	33,875.49
459	Final Acct.	86.80
459	Engineering Only Safety Cty 426	6,059.13
459	Gravel Shoulders	44,824.18