

2016
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS

Wexford 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	<u>\$1,214,626.89</u>
2. Investments	<u>255,866.49</u>
3. Accounts Receivable :	
a. Michigan Transportation Fund	<u>712,231.62</u>
b. State Trunkline Maintenance	<u>249,681.74</u>
c. State Transportation Department - Other	<u>22,471.84</u>
d. Due on County Road Agreement	<u>64,034.71</u>
e. Due on Special Assessment	<u>0.00</u>
f. Sundry Accounts Receivable	<u>40,568.19</u>

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	<u>0.00</u>
5. Road Materials	<u>783,792.95</u>
6. Equipment Materials and Parts	<u>243,728.14</u>
7. Prepaid Insurance	<u>0.00</u>
8. Deferred Expense - Federal Aid	<u>0.00</u>

Other0.00**10. TOTAL ASSETS****\$3,587,002.57**

Year Ended - 2016

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	<u>\$75,670.01</u>
12. Notes Payable (Short Term)	<u>1,000.00</u>
13. Accrued Liability	<u>74,398.57</u>
14. Advances	<u>392,737.00</u>
15. Deferred Revenue - Special Assessment District	<u>0.00</u>
16. Deferred Revenue - EDF Forest Rd.(E)	<u>104,233.30</u>
17. Deferred Revenue	<u>0.00</u>
18. Other	<u>276,024.87</u>

Fund Balances

19. Primary Road Fund	<u>0.00</u>
20. Local Road Fund	<u>0.00</u>
21. County Road Commission Fund	<u>2,662,938.82</u>
22. Total Fund Balances	<u>2,662,938.82</u>

23. TOTAL LIABILITIES AND FUND BALANCES**\$3,587,002.57**

Year Ended - 2016

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		<u>\$34,794.65</u>	
25. Land Improvements	<u>\$168,235.74</u>		
25 a.Less: Accumulated Depreciation	<u>(134,944.79)</u>	<u>33,290.95</u>	
26. Depletable Assets	<u>70,391.59</u>		
26 a.Less: Accumulated Depreciation	<u>(70,391.59)</u>	<u>0.00</u>	
27. Buildings	<u>5,048,267.71</u>		
27 a.Less: Accumulated Depreciation	<u>(1,864,374.13)</u>	<u>3,183,893.58</u>	
28. Equipment - Road	<u>8,790,092.15</u>		
28 a.Less: Accumulated Depreciation	<u>(7,749,471.00)</u>	<u>1,040,621.15</u>	
29. Equipment - Shop	<u>673,091.98</u>		
29 a.Less: Accumulated Depreciation	<u>(379,214.38)</u>	<u>293,877.60</u>	
30. Equipment - Engineers	<u>18,760.35</u>		
30 a.Less: Accumulated Depreciation	<u>(16,432.07)</u>	<u>2,328.28</u>	
31. Equipment - Yard and Storage	<u>0.00</u>		
31 a.Less: Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	
32. Equipment and Furniture - Office	<u>66,131.80</u>		
32 a.Less: Accumulated Depreciation	<u>(35,331.83)</u>	<u>30,799.97</u>	
33. Infrastructure	<u>54,910,096.16</u>		
33 a.Less: Accumulated Depreciation	<u>(21,562,198.45)</u>	<u>33,347,897.71</u>	
34. Vehicles	<u>0.00</u>		
34 a.Less: Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	
35. Construction Work in Progress		<u>0.00</u>	
	36. Total Assets		<u>\$37,967,503.89</u>
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	<u>0.00</u>	
	37 b.Local	<u>0.00</u>	
	37 c.Co. Road Comm.	<u>4,626,263.18</u>	
	37 d.Infrastructure	<u>33,341,240.71</u>	
	38. Total Equities		<u>\$37,967,503.89</u>
<u>Long Term Debt</u>			
39. Bonds Payable (Act 51)		<u>0.00</u>	
40. Notes Payable (Act 143)		<u>0.00</u>	
41. Vested Vacation and Sick Leave Payable		<u>0.00</u>	
42. Installment/Lease Purchase Payable		<u>0.00</u>	
43. Other		<u>0.00</u>	
	44. Total Liabilities		<u>\$0.00</u>
<u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<u>\$0.00</u>

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)
Taxes				
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
Licenses and Permits				
49. Specify	0.00	0.00	16,460.00	16,460.00
Federal Sources				
50. Surface Tran. Program (STP)	534,471.16	0.00	0.00	534,471.16
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	93,726.48	0.00	93,726.48
56. Total Federal Sources	534,471.16	93,726.48	0.00	628,197.64
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,911.41	4,088.59		10,000.00
58. Snow Removal	0.00	170,919.31		170,919.31
59. Urban Road	186,128.24	55,157.57		241,285.81
60. Allocation	2,441,583.70	1,688,708.68		4,130,292.38
61. Total MTF	2,633,623.35	1,918,874.15		4,552,497.50
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	312,449.95	0.00	0.00	312,449.95
64. Total Other	312,449.95	0.00	0.00	312,449.95
Economic Development Fund				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	120,238.27	0.00		120,238.27
68. Forest Road (E)	0.00	90,000.00		90,000.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	120,238.27	90,000.00		210,238.27
72. Total State Sources	\$3,066,311.57	\$2,008,874.15	\$0.00	\$5,075,185.72

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	168,194.55	0.00	168,194.55
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	168,194.55	0.00	168,194.55
Charges for Service				
77. Trunkline Maintenance	0.00		1,440,181.98	1,440,181.98
78. Trunkline Non-maintenance	0.00		351,165.40	351,165.40
79. Salvage Sales	0.00	0.00	2,107.73	2,107.73
80. Other	0.00	0.00	30,757.20	30,757.20
81. Total Charges	0.00	0.00	1,824,212.31	1,824,212.31
Interest and Rents				
82. Interest Earned	601.63	0.00	2,133.03	2,734.66
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	601.63	0.00	2,133.03	2,734.66
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	105,812.00	105,812.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	125,599.04	125,599.04
91. Total Other	0.00	0.00	231,411.04	231,411.04
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$3,601,384.36	\$2,270,795.18	\$2,074,216.38	\$7,946,395.92

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	2,053,897.24	527,335.73		2,581,232.97
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.	2,053,897.24	527,335.73		2,581,232.97
Maintenance				
111. Roads	582,798.56	1,925,509.89		2,508,308.45
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	727,162.24	622,512.59		1,349,674.83
115. Traffic Control	98,729.44	84,307.10		183,036.54
116. Total Maintenance	1,408,690.24	2,632,329.58		4,041,019.82
117. Total Construction, Preservation And Maintenance	3,462,587.48	3,159,665.31		6,622,252.79
Other				
118. Trunkline Maintenance	0.00		1,276,572.98	1,276,572.98
119. Trunkline Non-maintenance	0.00		351,165.40	351,165.40
120. Administrative Expense	327,945.35	299,255.27		627,200.62
121. Equipment - Net	77,366.34	197,449.43	120,276.75	395,092.52
122. Capital Outlay - Net	0.00	0.00	(187,497.91)	(187,497.91)
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	0.00	0.00	0.00	0.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	405,311.69	496,704.70	1,560,517.22	2,462,533.61
128. Total Expenditures	\$3,867,899.17	\$3,656,370.01	\$1,560,517.22	\$9,084,786.40

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	<u>\$3,601,384.36</u>	<u>\$2,270,795.18</u>	<u>\$2,074,216.38</u>	<u>\$7,946,395.92</u>
130. Total Expenditures	<u>3,867,899.17</u>	<u>3,656,370.01</u>	<u>1,560,517.22</u>	<u>9,084,786.40</u>
131. Excess of Revenues Over (Under) Expenditures	<u>(266,514.81)</u>	<u>(1,385,574.83)</u>	<u>513,699.16</u>	<u>(1,138,390.48)</u>
132. Optional Transfers				
132 a. Primary to Local (50%)	<u>(582,651.56)</u>	<u>582,651.56</u>		<u>0.00</u>
132 b. Local to Primary (15%)	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
133. Emergency Transfers (Local to Primary)	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
134. Total Optional Transfers	<u>(582,651.56)</u>	<u>582,651.56</u>		<u>0.00</u>
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(849,166.37)</u>	<u>(802,923.27)</u>	<u>513,699.16</u>	<u>(1,138,390.48)</u>
136. Beginning Fund	<u>849,166.37</u>	<u>0.00</u>	<u>2,952,162.93</u>	<u>3,801,329.30</u>
137. Adjustment	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
138. Beginning Fund Balance Restated	<u>849,166.37</u>	<u>0.00</u>	<u>2,952,162.93</u>	<u>3,801,329.30</u>
139. Interfund Transfer(County to Primary and/or Local)	<u>0.00</u>	<u>802,923.27</u>	<u>(802,923.27)</u>	<u>0.00</u>
140. Ending Fund Balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,662,938.82</u>	<u>\$2,662,938.82</u>

Year Ended - 2016

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$616,609.80	
142. Depreciation	<u>500,441.13</u>	
143. Other	<u>306,910.64</u>	
144. Total Direct		<u>1,423,961.57</u>

145. Indirect Equipment Expense		<u>873,538.92</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>224,056.74</u>	
148. Total Operating		<u>\$224,056.74</u>

149. TOTAL EQUIPMENT EXPENSE \$2,521,557.23

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	<u>28,151.95</u>	<u>84,026.77</u>		<u>112,178.72</u>
152. Maintenance	<u>388,248.74</u>	<u>978,684.43</u>		<u>1,366,933.17</u>
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		<u>603,009.11</u>	<u>603,009.11</u>
155. Other Reimbursable Charges	0.00	0.00	<u>7,251.68</u>	<u>7,251.68</u>
156. All Other Charges	0.00	0.00	<u>37,092.03</u>	<u>37,092.03</u>
157. Total Equipment Rental Credits	<u>416,400.69</u>	<u>1,062,711.20</u>	<u>647,352.82</u>	<u>2,126,464.71</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>395,092.52</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$416,400.69</u>	<u>\$1,062,711.20</u>	<u>\$647,352.82</u>	<u>\$2,126,464.71</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	19.58 %	49.98 %	30.44 %	100.00 %
161. Prorated Total Equipment Expense	<u>493,767.03</u>	<u>1,260,160.63</u>	<u>767,629.57</u>	<u>2,521,557.23</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>77,366.34</u>	<u>197,449.43</u>	<u>120,276.75</u>	<u>395,092.52</u>

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.	7,410.99	0.00
165. Primary Maintenance	134,787.18	0.00
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	26,026.92	0.00
168. Local Maintenance	288,303.39	0.00
169. Inventory	157.01	0.00
170. Equipment Expense - Direct	142,901.31	0.00
171. Equipment Expense - Indirect	95,941.62	0.00
172. Equipment Expense - Operating	0.00	0.00
173. Administration	251,995.05	0.00
174. State Trunkline Maintenance	284,357.04	
175. Sundry Account Rec.	2,563.59	
176. Capital Outlay	3,203.53	0.00
177. Other	9,217.58	0.00
178. Total Payroll	\$1,246,865.21	
179. Less Applicable Payroll	(539,072.69)	
180. Total Applicable Labor Cost	\$707,792.52	Total Distributive \$0.00

	709-714 Vacation Holiday Sick Leave Longevity	719 Workers Comp. Insurance	715 - 718 Soc. Sec. Retirement	716 Health Insurance	717 Life and Disability Insurance	720 - 725 Other	Distributive Total Calc.
181. Total Fringe Benefits	\$175,712.69	\$44,603.00	\$2,007,236.27	\$371,180.66	\$9,204.49	\$517,967.27	\$3,125,904.38
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	392,064.09	392,064.09
183. Less: Refunds	0.00	(6,830.00)	0.00	0.00	0.00	0.00	(6,830.00)
184. Benefits to be Distributed	175,712.69	37,773.00	2,007,236.27	371,180.66	9,204.49	125,903.18	2,727,010.29
185. Applicable Labor Cost	707,724.52	707,724.52	707,724.52	707,724.52	707,724.52	707,724.52	
186. Factor	0.248278	0.053372	2.836183	0.524471	0.013006	0.177899	3.853209

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.	2,020,106.15	0.00
189. Primary Maintenance	1,408,690.24	0.00
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	527,335.73	0.00
192. Local Maintenance	2,632,329.58	0.00
193. Other	0.00	0.00
194. TOTAL	\$6,588,461.70	\$0.00

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	0.00	(5,791.31)	7,257.00	0.00	40,429.39	\$41,895.08
196. Applicable Operation Cost	6,588,461.70	6,588,461.70	6,588,461.70	6,588,461.70	6,588,461.70	
197. Factor	0.000000	(0.000879)	0.001101	0.000000	0.006136	\$0.006358

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	
	<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.	122,449.45	268,593.31	1,931,447.79	258,742.42	2,053,897.24	527,335.73
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,175,966.54	2,439,795.03	232,723.70	192,534.55	1,408,690.24	2,632,329.58
202. Total	\$1,298,415.99	\$2,708,388.34	\$2,164,171.49	\$451,276.97	\$3,462,587.48	\$3,159,665.31

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	<u>\$241,154.95</u>	<u>\$43,202.09</u>
204. Fringe Benefits	<u>329,441.76</u>	<u>59,018.38</u>
205. Equipment Rental	<u>490,148.75</u>	<u>112,860.36</u>
206. Materials	<u>1,775.07</u>	<u>65,091.75</u>
207. Handling Charges	<u>0.00</u>	<u>0.00</u>
208. Overhead	<u>129,749.53</u>	<u>27,510.65</u>
209. Other	<u>87,853.06</u>	<u>43,482.17</u>
210. Total Charges for Current Yea	<u>\$1,280,123.12</u>	<u>\$351,165.40</u>
211. Beginning Balance	<u>128,360.22</u>	<u>1,067.68</u>
212. Sub-Total	<u>1,408,483.34</u>	<u>352,233.08</u>
213. Less Credits	<u>(1,158,801.60)</u>	<u>(329,761.24)</u>
214. Ending Balance	<u>\$249,681.74</u>	<u>\$22,471.84</u>

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)	18,515.37
217. Equipment Road (976, 981)	262,830.80
218. Equipment Shop (977)	182,006.14
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	18,201.70
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$481,554.01</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	481,554.01	481,554.01
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	481,554.01	481,554.01
227. Less: Depreciation and Depletion 968	0.00	0.00	(669,051.92)	(669,051.92)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(187,497.91)</u>	<u>\$(187,497.91)</u>

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 2)	0.00	0.00	4,814,775.57	4,814,775.57
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>105,812.00</u>	<u>105,812.00</u>

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>\$4,552,497.50</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 5 Expenditures)			<u>627,200.62</u>
234. Total Capital Outlay (from Capital Outlay)			<u>481,554.01</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 5 Expenditures)			<u>0.00</u>
236 a. Total Deductions			<u>1,108,754.63</u>
236 b. Adjusted MTF Returns			<u>3,443,742.87</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$2,053,897.24</u>	<u>\$527,335.73</u>	<u>2,581,232.97</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>1,408,690.24</u>	<u>2,632,329.58</u>	<u>4,041,019.82</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(501,616.07)</u>	<u>(93,726.48)</u>	<u>(595,342.55)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>2,960,971.41</u>	<u>3,065,938.83</u>	<u>6,026,910.24</u>
241. 90% of Adjusted MTF Returns			<u>3,099,368.58</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>353,037.79</u>	<u>193,363.00</u>	<u>26,447.00</u>	<u>0.00</u>	<u>65,000.00</u>
Fiscal Year	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Expenditures (\$)	<u>770,146.34</u>	<u>111,009.72</u>	<u>703,069.75</u>	<u>1,018,382.64</u>	<u>0.00</u>
				242. TOTAL	<u>\$3,240,456.24</u>

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

$$\underline{4,552,497.50} \times .10 = \underline{455,249.75}$$

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	\$95,941.62
712-724	Fringe Benefits - Shop Employees	318,040.23
721	Drug Testing	926.80
728	Office Supplies - Shop	775.95
731	Janitor Supplies - Shop	8,164.23
733	Welding Supplies	3,106.17
734	Safety Supplies - Shop	11,881.05
736	Tire Shop Supplies	0.00
737	Shop Supplies	24,387.32
791	Equipment Material/Parts Inventory Adjustment	8,817.94
801	Contractual Services - Shop	19,204.03
805	Health Services	1,683.37
806	Laundry Services	8,776.17
807	Data Processing - Shop	0.00
810	Education Expense - Shop	330.00
850-859	Communications - Shop	12,921.58
861	Travel and Mileage - Shop Employees	292.55
862	Freight Costs	7,230.55
875	Insurance - Shop Buildings	500.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	74,404.90
883	Insurance - Underground Tank	724.00
921-923	Utilities - Shop and Storage Buildings	34,151.53
931	Buildings Repairs and Maintenance	48,244.86
932	Yard and Storage Repairs and Maintenance	7,515.17
933	Shop Equipment Repairs and Maintenance	13,586.83
934	Office Equipment Repairs and Maintenance	8,953.03
941	Equipment Rental - Shop Pickup/Wrecker	32,210.10
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	54,124.57
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	53,157.60
968	Depreciation - Stockroom Expense	0.00
707	Other:	23,486.77
	243. TOTAL	\$873,538.92

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	\$225,353.80
709-714	Administrative Leave	24,371.58
724	Fringe Benefits	380,724.04
727	Postage	925.08
728	Office Supplies	2,754.03
730	Dues and Subscriptions	10,817.36
801	Contractual Services	2,371.95
803	Legal Services	41,416.85
804	Auditing and Accounting Services	11,462.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	2,913.66
861	Travel and Mileage	11,521.65
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,525.55
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	610.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	13,604.00
882	Insurance - General Liability	0.00
920-923	Utilities	654.24
931	Building Repair/Maintenance	20.20
934	Office Equipment Repair/Maintenance	23,865.12
942	Building Rental	0.00
955-956	Miscellaneous	1,019.71
966-967	Overhead	0.00
968	Depreciation - Buildings	26,380.32
968	Depreciation - Engineering Equipment	707.16
968	Depreciation - Office Equipment and Furniture	6,765.46
	Other:	198.64
	244. TOTAL	\$789,982.40
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(412.50)
629	Overhead - State Trunkline Maintenance	(157,260.18)
691	Purchase Discounts	(526.99)
	Other:	(4,582.11)
	Total Credits to Administrative Expense	\$(162,781.78)
	245. Net Administrative Expense	\$627,200.62

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>
16 Rd.	From Manton Village limits to 47 Rd.	40,000.00	Reconstruction
47 Rd.	47 Rd. to 14 Rd.	50,000.00	Reconstruction
246. Total		\$90,000.00	

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 \$101.65	0.00 mi.	\$0.00
252. Resurfacing	43.00 mi.	2,053,795.59	5.62 mi.	287,433.64
253. Gravel Surfacing	0.00 mi.	0.00	2.95 mi.	92,895.32
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	2.00 ea.	147,006.77
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	0.00 ea.	0.00
260. Subtotals		2,053,897.24		527,335.73
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		\$2,053,897.24		\$527,335.73

*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)	(\$)		(\$)
Antioch	52.24	0.00	90,793.12	9.67	0.00	15,346.29	815	10,073.40
Boon	49.56	0.00	86,135.28	14.17	0.00	22,487.79	687	8,491.32
Cedar Creek	61.18	0.00	106,330.84	5.19	0.00	8,236.53	1,757	21,716.52
Cherry Grove	56.02	5.41	105,569.73	9.22	5.60	65,603.34	2,377	29,379.72
Clam Lake	56.52	15.41	121,608.73	14.66	2.65	47,385.72	2,467	30,492.12
Colfax	50.28	0.00	87,386.64	14.53	0.00	23,059.11	840	10,382.40
Greenwood	44.80	0.00	77,862.40	13.60	0.00	21,583.20	587	7,255.32
Hanover	54.70	0.00	95,068.60	4.95	0.00	7,855.65	1,560	19,281.60
Haring	63.55	13.66	131,172.12	13.69	7.67	91,538.37	3,173	39,218.28
Henderson	36.89	0.00	64,114.82	9.51	0.00	15,092.37	163	2,014.68
Liberty	69.48	0.00	120,756.25	6.50	0.00	10,315.50	861	10,641.96
Selma	46.46	1.81	83,493.25	22.72	4.49	76,924.62	2,093	25,869.48
Slagle	48.07	0.00	83,545.66	8.85	0.00	14,044.95	503	6,217.08
South Branch	37.10	0.00	64,479.80	16.40	0.00	26,026.80	383	4,733.88
Springville	53.29	0.00	92,618.02	7.64	0.00	12,124.68	1,755	21,691.80
Wexford	50.14	0.00	87,143.32	13.44	0.00	21,329.28	1,072	13,249.92
266. Totals	830.28	36.29	\$1,498,078.58	184.74	20.41	\$478,954.20	21,093	\$260,709.48

Local Road Rate Per Mile	<u>1738</u>	Primary Road Rate Per Mile	<u>1587</u>
Local Urban Road Rate Per Mile	<u>1517</u>	Primary Urban Road Rate Per Mile	<u>9102</u>
Population Rate Per Capita	<u>12.36</u>		

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* (\$)
Antioch	0.00	333,291.11	333,291.11	0.00
Boon				
Cedar Creek	0.00	236,045.09	236,045.09	54,208.00
Cherry Grove	0.00	97,093.34	97,093.34	6,751.86
Clam Lake	0.00	291,052.59	291,052.59	63,987.48
Colfax	0.00	439,974.17	439,974.17	0.00
Greenwood	0.00	96,400.24	96,400.24	0.00
Hanover	0.00	290,608.55	290,608.55	33,247.21
Haring				
Henderson	0.00	159,065.40	159,065.40	0.00
Liberty	0.00	115,000.00	115,000.00	0.00
Selma	0.00	203,016.67	203,016.67	10,000.00
Slagle	0.00	100,000.00	100,000.00	0.00
South Branch	0.00	185,894.72	185,894.72	0.00
Springville				
Wexford				
267. Totals	\$0.00	\$2,547,441.88	\$2,547,441.88	\$168,194.55

*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:

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

Project ID/Name	Total Project Cost	Date open to Traffic	Pavement Type
A459-2016PM	\$ 110,600.00	11/1/2016	Asphalt
A459-16UT	\$ 499,936.67	10/26/2016	Asphalt
A459-2916	\$ 275,017.71	10/26/2016	Asphalt
A459-2016P	\$ 190,000.00	10/26/2016	Asphalt
A489-CEDAR16	\$ 119,688.44	10/19/2016	Asphalt
A489-HAN16	\$ 63,106.11	10/19/2016	Asphalt
A459-2016PM	\$ 937,086.90	8/30/2016	Asphalt