

2016
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS

Antrim 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



D. E. Farrier

Chief Financial Officer



Glenn Paradis

Chairman

May 16, 2017

Date

Year Ended - 2016

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

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

1. Cash	\$677,544.71
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	592,961.81
b. State Trunkline Maintenance	217,093.41
c. State Transportation Department - Other	709.16
d. Due on County Road Agreement	98,468.65
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	19,057.10

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	334,702.94
6. Equipment Materials and Parts	100,849.10
7. Prepaid Insurance	46,507.00
8. Deferred Expense - Federal Aid	0.00

9. Other

0.00

10. TOTAL ASSETS**\$2,087,893.88**

Year Ended - 2016

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$49,621.58
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	26,059.27
14. Advances	317,893.00
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	246,714.91
20. Local Road Fund	4,232.33
21. County Road Commission Fund	1,443,372.79
22. Total Fund Balances	1,694,320.03

23. TOTAL LIABILITIES AND FUND BALANCES**\$2,087,893.88**

Year Ended - 2016

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$129,859.79	
25. Land Improvements	\$0.00		
25 a.Less: Accumulated Depreciation	0.00	0.00	
26. Depletable Assets	0.00		
26 a.Less: Accumulated Depreciation	0.00	0.00	
27. Buildings	2,482,738.85		
27 a.Less: Accumulated Depreciation	(1,270,185.74)	1,212,553.11	
28. Equipment - Road	7,798,663.60		
28 a.Less: Accumulated Depreciation	(5,937,103.27)	1,861,560.33	
29. Equipment - Shop	261,412.11		
29 a.Less: Accumulated Depreciation	(180,919.53)	80,492.58	
30. Equipment - Engineers	59,014.94		
30 a.Less: Accumulated Depreciation	(53,921.91)	5,093.03	
31. Yard and Storage Equipment	1,017,299.02		
31 a.Less: Accumulated Depreciation	(937,937.06)	79,361.96	
32. Office Equipment and Furniture	129,475.71		
32 a.Less: Accumulated Depreciation	(91,066.98)	38,408.73	
33. Infrastructure	40,592,830.00		
33 a.Less: Accumulated Depreciation	(12,039,048.00)	28,553,782.00	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		<u>\$31,961,111.53</u>
 <u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	3,407,329.53	
	37 d.Infrastructure	28,553,782.00	
	38. Total Equities		<u>\$31,961,111.53</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		141,096.41	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		<u>\$141,096.41</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	44,544.70	44,544.70
Federal Sources				
50. Surface Tran. Program (STP)	610,518.46	0.00	0.00	610,518.46
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	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	610,518.46	0.00	0.00	610,518.46
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,913.12	4,086.88		10,000.00
58. Snow Removal	156,261.50	171,536.90		327,798.40
59. Urban Road	0.00	0.00		0.00
60. Allocation	1,992,107.82	1,376,855.57		3,368,963.39
61. Total MTF	2,154,282.44	1,552,479.35		3,706,761.79
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	257,806.74	257,806.74
64. Total Other	0.00	0.00	257,806.74	257,806.74
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)	0.00	0.00		0.00
68. Forest Road (E)	0.00	51,103.71		51,103.71
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	0.00	51,103.71		51,103.71
72. Total State Sources	\$2,154,282.44	\$1,603,583.06	\$257,806.74	\$4,015,672.24

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.	134,737.25	828,762.56	0.00	963,499.81
75. Other	0.00	0.00	15,649.32	15,649.32
76. Total Contributions	134,737.25	828,762.56	15,649.32	979,149.13
Charges for Service				
77. Trunkline Maintenance	0.00		876,003.73	876,003.73
78. Trunkline Non-maintenance	0.00		75,005.66	75,005.66
79. Salvage Sales	0.00	0.00	566.70	566.70
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	951,576.09	951,576.09
Interest and Rents				
82. Interest Earned	371.44	1.45	351.17	724.06
83. Property Rentals	0.00	0.00	1,322.99	1,322.99
84. Total Interest/Rents	371.44	1.45	1,674.16	2,047.05
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	45,847.32	45,847.32
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	0.00	0.00
91. Total Other	0.00	0.00	45,847.32	45,847.32
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	\$2,899,909.59	\$2,432,347.07	\$1,317,098.33	\$6,649,354.99

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	1,405,488.13	994,102.71		2,399,590.84
105. Structures	26,901.32	0.00		26,901.32
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.	1,432,389.45	994,102.71		2,426,492.16
Maintenance				
111. Roads	786,783.02	1,245,431.62		2,032,214.64
112. Structures	0.00	3,172.35		3,172.35
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	630,584.98	692,399.11		1,322,984.09
115. Traffic Control	26,556.43	39,718.41		66,274.84
116. Total Maintenance	1,443,924.43	1,980,721.49		3,424,645.92
117. Total Construction, Preservation And Maintenance.	2,876,313.88	2,974,824.20		5,851,138.08
Other				
118. Trunkline Maintenance	0.00		798,793.73	798,793.73
119. Trunkline Non-maintenance	0.00		75,005.65	75,005.65
120. Administrative Expense	198,526.82	205,326.12		403,852.94
121. Equipment - Net	9,013.04	17,032.84	5,435.15	31,481.03
122. Capital Outlay - Net	0.00	0.00	123,549.38	123,549.38
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	207,539.86	222,358.96	1,002,783.91	1,432,682.73
128. Total Expenditures	\$3,083,853.74	\$3,197,183.16	\$1,002,783.91	\$7,283,820.81

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	\$2,899,909.59	\$2,432,347.07	\$1,317,098.33	\$6,649,354.99
130. Total Expenditures	3,083,853.74	3,197,183.16	1,002,783.91	7,283,820.81
131. Excess of Revenues Over (Under) Expenditures	(183,944.15)	(764,836.09)	314,314.42	(634,465.82)
132. Optional Transfers				
132 a. Primary to Local (50%)	(765,000.00)	765,000.00		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	(765,000.00)	765,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(948,944.15)	163.91	314,314.42	(634,465.82)
136. Beginning Fund	1,195,659.06	4,068.42	1,129,058.37	2,328,785.85
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,195,659.06	4,068.42	1,129,058.37	2,328,785.85
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$246,714.91	\$4,232.33	\$1,443,372.79	\$1,694,320.03

Year Ended - 2016

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$245,899.49	
142. Depreciation	<u>643,711.18</u>	
143. Other	<u>292,527.86</u>	
144. Total Direct		<u>1,182,138.53</u>

145. Indirect Equipment Expense		<u>512,812.85</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>225,662.41</u>	
148. Total Operating		<u>\$225,662.41</u>

149. TOTAL EQUIPMENT EXPENSE \$1,920,613.79

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>85,512.77</u>	<u>147,749.87</u>		<u>233,262.64</u>
152. Maintenance	<u>455,347.11</u>	<u>874,366.86</u>		<u>1,329,713.97</u>
153. Inventory Operations	0.00	0.00	16,792.21	16,792.21
154. MDOT	0.00		<u>288,276.95</u>	<u>288,276.95</u>
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	<u>21,086.99</u>	<u>21,086.99</u>
157. Total Equipment Rental Credits	<u>540,859.88</u>	<u>1,022,116.73</u>	<u>326,156.15</u>	<u>1,889,132.76</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>31,481.03</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$540,859.88</u>	<u>\$1,022,116.73</u>	<u>\$326,156.15</u>	<u>\$1,889,132.76</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	28.63 %	54.11 %	17.26 %	100.00 %
161. Prorated Total Equipment Expense	<u>549,872.92</u>	<u>1,039,149.57</u>	<u>331,591.30</u>	<u>1,920,613.79</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>9,013.04</u>	<u>17,032.84</u>	<u>5,435.15</u>	<u>31,481.03</u>

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.	1,369,959.19	52,159.26
189. Primary Maintenance	1,390,965.41	52,959.02
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	957,641.83	36,460.88
192. Local Maintenance	1,908,074.27	72,647.22
193. Other	0.00	0.00
194. TOTAL	\$5,626,640.70	\$214,226.38

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	7,413.25	(25,968.67)	3,617.00	0.00	229,164.80	\$214,226.38
196. Applicable Operation Cost	5,626,640.70	5,626,640.70	5,626,640.70	5,626,640.70	5,626,640.70	
197. Factor	0.001318	(0.004615)	0.000643	0.000000	0.040729	\$0.038075

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.	252,691.94	460,317.54	1,179,697.51	533,785.17	1,432,389.45	994,102.71
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,443,924.43	1,980,721.49	0.00	0.00	1,443,924.43	1,980,721.49
202. Total	<u>\$1,696,616.37</u>	<u>\$2,441,039.03</u>	<u>\$1,179,697.51</u>	<u>\$533,785.17</u>	<u>\$2,876,313.88</u>	<u>\$2,974,824.20</u>

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	\$176,955.83	\$5,222.90
204. Fringe Benefits	191,041.24	5,640.73
205. Equipment Rental	278,451.54	9,825.41
206. Materials	70,284.10	48,440.59
207. Handling Charges	0.00	0.00
208. Overhead	60,922.26	5,876.02
209. Other	77,210.00	0.00
210. Total Charges for Current Yea	\$854,864.97	\$75,005.65
211. Beginning Balance	54,714.75	419.93
212. Sub-Total	909,579.72	75,425.58
213. Less Credits	(692,486.31)	(74,716.42)
214. Ending Balance	\$217,093.41	\$709.16

Year Ended - 2016

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$10,000.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	706,878.14
218. Equipment Shop (977)	56,208.44
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	39,760.00
221. Equipment Office (980)	35,186.71
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$848,033.29</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	848,033.29	848,033.29
225. Less: Equipment Retirements 689	0.00	0.00	(152.68)	(152.68)
226. Sub-total	0.00	0.00	847,880.61	847,880.61
227. Less: Depreciation and Depletion 968	0.00	0.00	(724,331.23)	(724,331.23)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$123,549.38</u>	<u>\$123,549.38</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	3,283,780.15	3,283,780.15
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>45,847.32</u>	<u>45,847.32</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>\$3,706,761.79</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 5 Expenditures)			<u>403,852.94</u>
234. Total Capital Outlay (from Capital Outlay)			<u>848,033.29</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>1,251,886.23</u>
236 b. Adjusted MTF Returns			<u>2,454,875.56</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$1,432,389.45</u>	<u>\$994,102.71</u>	<u>2,426,492.16</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>1,443,924.43</u>	<u>1,980,721.49</u>	<u>3,424,645.92</u>
239. Less Federal Aid for Preser - Struct Imp	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>2,876,313.88</u>	<u>2,974,824.20</u>	<u>5,851,138.08</u>
241. 90% of Adjusted MTF Returns			<u>2,209,388.00</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>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>68,000.00</u>
Fiscal Year	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Expenditures (\$)	<u>0.00</u>	<u>80,000.00</u>	<u>322,701.65</u>	<u>0.00</u>	<u>49,000.00</u>
242. TOTAL					<u>\$519,701.65</u>

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

$$\underline{3,706,761.79} \times .10 = \underline{370,676.18}$$

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	\$80,955.42
712-724	Fringe Benefits - Shop Employees	98,699.24
721	Drug Testing	3,625.56
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	5,299.87
733	Welding Supplies	4,878.71
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	35,243.14
791	Equipment Material/Parts Inventory Adjustment	632.82
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	7,067.57
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	3,584.30
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	18,085.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	61,586.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	41,358.11
931	Buildings Repairs and Maintenance	45,208.49
932	Yard and Storage Repairs and Maintenance	19,328.63
933	Shop Equipment Repairs and Maintenance	1,147.26
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	6,685.63
968	Depreciation - Shop Building	55,429.40
968	Depreciation - Storage Building	5,630.50
968	Depreciation - Shop Equipment	9,152.96
968	Depreciation - Stockroom Expense	0.00
707	Other:	9,214.24
	243. TOTAL	\$512,812.85

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	\$194,691.68
709-714	Administrative Leave	0.00
724	Fringe Benefits	206,010.26
727	Postage	341.28
728	Office Supplies	3,489.07
730	Dues and Subscriptions	8,994.61
801	Contractual Services	0.00
803	Legal Services	2,360.75
804	Auditing and Accounting Services	5,220.00
807	Data Processing	12,395.28
810	Education	7,419.00
850-853	Communications	5,891.21
861	Travel and Mileage	12,982.60
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,575.20
875	Insurance - Building and Contents	1,809.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	12,745.00
882	Insurance - General Liability	0.00
920-923	Utilities	3,974.09
931	Building Repair/Maintenance	346.61
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	3,561.87
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	1,558.80
968	Depreciation - Office Equipment and Furniture	8,848.39
	Other:	2,124.70
	244. TOTAL	\$496,339.40
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(3,869.41)
629	Overhead - State Trunkline Maintenance	(87,937.04)
691	Purchase Discounts	(680.01)
	Other:	0.00
	Total Credits to Administrative Expense	\$(92,486.46)
	245. Net Administrative Expense	\$403,852.94

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>
Alba Hwy (C-42_	Star Twp	51,109.71	Resurfacing
	246. Total	<u>\$51,109.71</u>	

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.	\$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.	\$0.00	0.25 mi.	\$76,992.66
252. Resurfacing	7.46 mi.	1,381,616.01	6.40 mi.	682,910.60
253. Gravel Surfacing	0.00 mi.	0.00	3.17 mi.	234,199.45
254. Paving Gravel Roads	0.10 mi.	23,872.12	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.	0.00	0.00 ea.	0.00
260. Subtotals		1,405,488.13		994,102.71
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	1.00 ea.	26,901.32	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		26,901.32		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$1,432,389.45		\$994,102.71

*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				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
BANKS	56.58	0.00	98,336.04	28.14	0.00	44,658.18	1,260	15,573.60
CENTRAL LAKE	37.13	0.00	64,531.94	20.11	0.00	31,914.57	1,246	15,400.56
CHESTONIA	32.30	0.00	56,137.40	5.94	0.00	9,426.78	511	6,315.96
CUSTER	45.41	0.00	78,922.58	14.93	0.00	23,693.91	1,136	14,040.96
ECHO	27.67	0.00	48,090.46	22.23	0.00	35,279.01	877	10,839.72
ELK RAPIDS	8.94	0.00	15,537.72	5.28	0.00	8,379.36	989	12,224.04
FOREST HOME	32.25	0.00	56,050.50	20.96	0.00	33,263.52	1,177	14,547.72
HELENA	25.40	0.00	44,145.20	17.16	0.00	27,232.92	1,001	12,372.36
JORDAN	28.79	0.00	50,037.02	10.95	0.00	17,377.65	992	12,261.12
KEARNEY	44.17	0.00	76,767.46	14.47	0.00	22,963.89	1,222	15,103.92
MANCELONA	145.74	0.00	253,296.13	17.64	0.00	27,994.68	3,010	37,203.60
MILTON	47.89	0.00	83,232.82	17.70	0.00	28,089.90	2,204	27,241.44
STAR	76.38	0.00	132,748.44	8.15	0.00	12,934.05	926	11,445.36
TORCH LAKE	19.36	0.00	33,647.68	5.05	0.00	8,014.35	1,194	14,757.84
WARNER	34.94	0.00	60,725.72	1.72	0.00	2,729.64	416	5,141.76
266. Totals	662.95	0.00	\$1,152,207.11	210.43	0.00	\$333,952.41	18,161	\$224,469.96

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* (\$)
BANKS	0.00	112,921.47	112,921.47	93,026.34
CENTRAL LAKE				
CHESTONIA				
CUSTER	0.00	72,989.55	72,989.55	67,350.26
ECHO	0.00	105,985.23	105,985.23	63,793.96
ELK RAPIDS				
FOREST HOME	0.00	5,787.00	5,787.00	0.00
HELENA	0.00	138,577.89	138,577.89	134,737.25
JORDAN	0.00	272,772.50	272,772.50	0.00
KEARNEY	0.00	96,055.06	96,055.06	76,500.00
MANCELONA				
MILTON	0.00	317,648.08	317,648.08	271,977.08
STAR	0.00	986,091.27	986,091.27	181,414.92
TORCH LAKE	0.00	151,083.32	151,083.32	74,700.00
WARNER	0.00	166,580.79	166,580.79	0.00
267. Totals	\$0.00	\$2,426,492.16	\$2,426,492.16	\$963,499.81

*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 - 2016

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

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Chip seal CM 90 + fog seal + crack fill

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
504.1610	7,707.00	08/10/2016	Asphalt
504.1612	66,058.00	08/10/2016	Asphalt

Work Type: Overband crack fill

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
504.1614	7,904.00	09/13/2016	Asphalt

Work Type: Overlay - 1.5" HMA (165) 4E1

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.1613	67,028.00	07/20/2016	Asphalt
489.1615	23,877.00	07/20/2016	Asphalt

Work Type: Overlay - 2" HMA (220) 4E1

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.1637	74,834.00	07/22/2016	Asphalt

Work Type: Overlay - wedge + 1.5" (165) 4E1

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.1619	26,860.00	09/09/2016	Asphalt
489.1633	302,197.00	09/08/2016	Asphalt
489.1611	127,807.00	07/25/2016	Asphalt
459.1635	131,875.00	07/19/2016	Asphalt

Year Ended - 2016

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

Work Type: Overlay - wedge + 2" (220) 4E1

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
459.1603	411,452.00	09/30/2016	Asphalt
459.1601	772,808.00	09/21/2016	Asphalt

Work Type: Reconstruct - undercut, 6" 22A, 2"(220) 4E1

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
489.1621	72,758.00	09/09/2016	Asphalt

Work Type: Rehab - geotextile, 6" 23A

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
489.1617	114,761.00	09/12/2016	Gravel

Year Ended - 2016

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

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040-1	SUNDRY A/R	7,387.50
0770	A/R VILLAGES	11,669.60

Line: 18 Other (Identify)

Account	Description	Amount (\$)
0339-2	DEFERRED INFLOWS	0.00

Line: 49 Specify - County

Account	Description	Amount (\$)
451	ROAD USE	44,544.70

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
501-1	ARRA FUNDS	0.00

Line: 63 OTH-Other - County

Account	Description	Amount (\$)
671	PA 84	257,806.74

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
539-0	ROAD RISK RESERVE	0.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
671	OTHER CONTRIBUTIONS	15,649.32

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	EQUIPMENT EXPENSES DIRECT	292,527.86

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
510	EQUIPMENT EXPENSE DIRECT	2,292.37
511	INDIRECT EQ EXP	17,301.25
513	OTHER	211.84
514	DISTRIBUTIVE EXPENSE	1,281.53

Year Ended - 2016

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

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
514	OTHER DISTRIBUTIVE	117,202.97

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
077	DUE FROM VILLAGES	91.50
257	ACCRUED WAGES	(9,116.85)
513	DISTRIBUTIVE FRINGES	389,584.74
514	OTHER DISTRIBUTIVE	96,132.62

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
514-704	OPERATIONS EXPENSE	210,335.15
931	SALT FACILITY	14,072.26
936	SIGN SHOP	4,757.39

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
0078	Audit Adj	77,210.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
458	Korthase Rd	49,000.00

Line: 243 707 Other

Account	Description	Amount (\$)
707-1	MISCELLANEOUS	183.37
790	SMALL TOOLS	9,030.87

Line: 244 244 Other

Account	Description	Amount (\$)
515-728	ENGINEERING SUPPLIES	88.42
515-731	CLEANING SUPPLIES	413.23
515-841	BANKING FEES	1,623.05