

2017
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Kent County
Michigan
Year Ended 2017

The financial report accurately reflects the Revenues and Expenditures of all road work and funds by systems, and conforms with the requirements of Act 51, Public Acts of 1951, as amended

ATTEST



Chief Financial Officer



Chairman

1/23/18

Date

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$17,567,831.44
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	7,487,390.89
b. State Trunkline Maintenance	259,655.47
c. State Transportation Department - Other	973,931.07
d. Due on County Road Agreement	1,640,312.87
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	600,379.77

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	1,751,748.29
6. Equipment Materials and Parts	553,884.70
7. Prepaid Insurance	431,279.87
8. Deferred Expense - Federal Aid	0.00

9. Other

(3,671,384.84)

10. TOTAL ASSETS

\$27,595,029.53

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$3,516,810.69
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	1,532,778.26
14. Advances	3,409,466.10
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	15,443,088.41
20. Local Road Fund	501,721.27
21. County Road Commission Fund	3,191,164.80
22. Total Fund Balances	19,135,974.48

23. TOTAL LIABILITIES AND FUND BALANCES

\$27,595,029.53

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$4,017,068.14	
25. Land Improvements	\$747,416.09		
25 a.Less: Accumulated Depreciation	0.00	747,416.09	
26. Depletable Assets	0.00		
26 a.Less: Accumulated Depreciation	0.00	0.00	
27. Buildings	13,088,470.08		
27 a.Less: Accumulated Depreciation	(7,086,015.64)	6,002,454.44	
28. Equipment - Road	27,733,090.52		
28 a.Less: Accumulated Depreciation	(19,936,162.18)	7,796,928.34	
29. Equipment - Shop	725,969.03		
29 a.Less: Accumulated Depreciation	(633,248.32)	92,720.71	
30. Equipment - Engineers	358,891.93		
30 a.Less: Accumulated Depreciation	(274,423.01)	84,468.92	
31. Yard and Storage Equipment	3,232,282.17		
31 a.Less: Accumulated Depreciation	(2,008,619.33)	1,223,662.84	
32. Office Equipment and Furniture	723,212.67		
32 a.Less: Accumulated Depreciation	(651,196.28)	72,016.39	
33. Infrastructure	601,618,390.80		
33 a.Less: Accumulated Depreciation	(362,550,426.16)	239,067,964.64	
34. Vehicles	72,759.41		
34 a.Less: Accumulated Depreciation	(69,547.74)	3,211.67	
35. Construction Work in Progress		2,147,871.19	
	36. Total Assets		\$261,255,783.37
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	22,187,818.73	
	37 d.Infrastructure	239,067,964.64	
	38. Total Equities		\$261,255,783.37
<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		3,667,275.00	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		\$3,667,275.00
<u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			\$0.00

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

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	349,245.62	349,245.62
Federal Sources				
50. Surface Tran. Program (STP)	3,453,429.66	0.00	0.00	3,453,429.66
51. C Funds - Federal	582,264.91	0.00	0.00	582,264.91
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	40,099.70	0.00	0.00	40,099.70
55. Other	859,437.85	0.00	0.00	859,437.85
56. Total Federal Sources	4,935,232.12	0.00	0.00	4,935,232.12
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	8,218.06	1,781.94		10,000.00
58. Snow Removal	0.00	10,665.35		10,665.35
59. Urban Road	4,227,979.94	1,301,832.27		5,529,812.21
60. Allocation	28,862,445.67	6,258,314.33		35,120,760.00
61. Total MTF	33,098,643.67	7,572,593.89		40,671,237.56
Other				
62. Local Bridge	0.00	243,206.93		243,206.93
63. Other	215,288.08	46,995.45	0.00	262,283.53
64. Total Other	215,288.08	290,202.38	0.00	505,490.46
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	0.00		0.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	0.00	0.00		0.00
72. Total State Sources	\$33,313,931.75	\$7,862,796.27	\$0.00	\$41,176,728.02

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

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	4,451,789.82	0.00	4,451,789.82
75. Other	0.00	0.00	4,725.78	4,725.78
76. Total Contributions	0.00	4,451,789.82	4,725.78	4,456,515.60
Charges for Service				
77. Trunkline Maintenance	0.00		6,428,215.75	6,428,215.75
78. Trunkline Non-maintenance	0.00		1,874,011.61	1,874,011.61
79. Salvage Sales	0.00	0.00	31,294.41	31,294.41
80. Other	0.00	0.00	1,562,003.34	1,562,003.34
81. Total Charges	0.00	0.00	9,895,525.11	9,895,525.11
Interest and Rents				
82. Interest Earned	97,954.26	3,562.20	36,841.86	138,358.32
83. Property Rentals	0.00	0.00	162,937.07	162,937.07
84. Total Interest/Rents	97,954.26	3,562.20	199,778.93	301,295.39
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	660,417.65	660,417.65
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	296,481.18	296,481.18
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	956,898.83	956,898.83
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	\$38,347,118.13	\$12,318,148.29	\$11,406,174.27	\$62,071,440.69

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$980,533.16	\$0.00		\$980,533.16
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	1,718,527.45	0.00		1,718,527.45
103. Total Construction/Cap. Imp.	2,699,060.61	0.00		2,699,060.61
Preservation - Structural Improvements				
104. Roads	6,632,859.50	7,804,322.10		14,437,181.60
105. Structures	1,090,742.44	208,864.23		1,299,606.67
106. Safety Projects	2,512,616.91	25,059.33		2,537,676.24
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.	10,236,218.85	8,038,245.66		18,274,464.51
Maintenance				
111. Roads	9,223,162.11	10,495,181.39		19,718,343.50
112. Structures	133,758.76	54,168.70		187,927.46
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,965,462.63	1,605,689.76		3,571,152.39
115. Traffic Control	1,257,377.61	576,752.62		1,834,130.23
116. Total Maintenance	12,579,761.11	12,731,792.47		25,311,553.58
117. Total Construction., Preservation And Maintenance.	25,515,040.57	20,770,038.13		46,285,078.70
Other				
118. Trunkline Maintenance	0.00		7,601,959.15	7,601,959.15
119. Trunkline Non-maintenance	0.00		2,052,711.96	2,052,711.96
120. Administrative Expense	772,408.52	628,764.61		1,401,173.13
121. Equipment - Net	324,727.64	397,951.31	298,061.10	1,020,740.05
122. Capital Outlay - Net	0.00	0.00	1,964,651.79	1,964,651.79
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	1,265,379.42	1,265,379.42
127. Total Other	1,097,136.16	1,026,715.92	13,182,763.42	15,306,615.50
128. Total Expenditures	\$26,612,176.73	\$21,796,754.05	\$13,182,763.42	\$61,591,694.20

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

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	\$38,347,118.13	\$12,318,148.29	\$11,406,174.27	\$62,071,440.69
130. Total Expenditures	26,612,176.73	21,796,754.05	13,182,763.42	61,591,694.20
131. Excess of Revenues Over (Under) Expenditures	11,734,941.40	(9,478,605.76)	(1,776,589.15)	479,746.49
132. Optional Transfers				
132 a. Primary to Local (50%)	(9,500,000.00)	9,500,000.00		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	(9,500,000.00)	9,500,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	2,234,941.40	21,394.24	(1,776,589.15)	479,746.49
136. Beginning Fund	13,208,147.01	480,327.03	4,967,753.95	18,656,227.99
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	13,208,147.01	480,327.03	4,967,753.95	18,656,227.99
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$15,443,088.41	\$501,721.27	\$3,191,164.80	\$19,135,974.48

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,487,923.79
142. Depreciation	2,833,539.40
143. Other	1,641,787.10

144. Total Direct 5,963,250.29

145. Indirect Equipment Expense

2,598,948.36

Operating Equipment Expense

146. Labor and Fringe Benefits	134,053.45
147. Operating Expenses	927,892.91

148. Total Operating \$1,061,946.36

149. TOTAL EQUIPMENT EXPENSE

\$9,624,145.01

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	28,396.74	0.00		28,396.74
151. Preservation - Structural Improvement	183,943.09	337,462.32		521,405.41
152. Maintenance	2,524,658.06	3,016,708.27		5,541,366.33
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		1,972,878.90	1,972,878.90
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	539,357.58	539,357.58
157. Total Equipment Rental Credits	2,736,997.89	3,354,170.59	2,512,236.48	8,603,404.96

(A)

(B)

(C)

(D)

158. (Gain) or Loss on Usage of Equipment

1,020,740.05

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$2,736,997.89	\$3,354,170.59	\$2,512,236.48	\$8,603,404.96
	(A)	(B)	(C)	(D)
160. Percent of Total	31.81 %	38.99 %	29.20 %	100.00 %
161. Prorated Total Equipment Expense	3,061,725.53	3,752,121.90	2,810,297.58	9,624,145.01
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	324,727.64	397,951.31	298,061.10	1,020,740.05

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$134,472.13	\$96,771.20
164. Primary Preservation - Struct Imp.	545,839.55	392,796.99
165. Primary Maintenance	2,301,590.73	1,656,270.76
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	395,132.88	284,345.53
168. Local Maintenance	2,535,889.92	1,824,877.06
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	865,263.80	622,659.99
171. Equipment Expense - Indirect	820,966.36	590,783.85
172. Equipment Expense - Operating	77,955.14	56,098.31
173. Administration	2,237,245.63	1,609,966.70
174. State Trunkline Maintenance	1,905,731.45	
175. Sundry Account Rec.	347,059.84	
176. Capital Outlay	212,449.65	144,274.89
177. Other	0.00	0.00
178. Total Payroll	\$12,379,597.08	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$12,379,597.08	Total Distributive \$7,278,845.28

	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	\$1,685,895.47	\$478,733.49	\$2,271,268.98	\$4,296,535.08	\$76,292.48	\$0.00	\$8,808,725.50
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	1,685,895.47	478,733.49	2,271,268.98	4,296,535.08	76,292.48	0.00	8,808,725.50
185. Applicable Labor Cost	12,379,597.08	12,379,597.08	12,379,597.08	12,379,597.08	12,379,597.08	12,379,597.08	
186. Factor	0.136183	0.038671	0.183469	0.347066	0.006163	0.000000	0.711552

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$2,699,060.61	\$70,252.15
188. Primary Preservation - Struct Imp.	10,236,218.85	192,101.03
189. Primary Maintenance	12,579,761.11	949,038.09
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	8,038,245.66	193,951.89
192. Local Maintenance	12,731,792.47	960,146.37
193. Other	28,464,777.34	994,097.35
194. TOTAL	\$74,749,856.04	\$3,359,586.88

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	0.00	0.00	0.00	0.00	3,359,586.88	\$3,359,586.88
196. Applicable Operation Cost	74,749,856.04	74,749,856.04	74,749,856.04	74,749,856.04	74,749,856.04	
197. Factor	0.000000	0.000000	0.000000	0.000000	0.044944	\$0.044944

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

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.	\$891,496.14	\$0.00	\$1,807,564.47	\$0.00	\$2,699,060.61	\$0.00
199. Preser - Struct. Imp.	1,850,762.84	2,284,512.80	8,385,456.01	5,753,732.86	10,236,218.85	8,038,245.66
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	11,186,287.21	11,566,822.79	1,393,473.90	1,164,969.68	12,579,761.11	12,731,792.47
202. Total	\$13,928,546.19	\$13,851,335.59	\$11,586,494.38	\$6,918,702.54	\$25,515,040.57	\$20,770,038.13

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$1,608,727.39	\$297,004.06
204. Fringe Benefits	1,092,493.95	201,697.49
205. Equipment Rental	1,672,366.19	300,512.71
206. Materials	1,549,800.10	140,132.82
207. Handling Charges	0.00	0.00
208. Overhead	731,671.40	167,598.67
209. Other	946,900.12	945,766.21
210. Total Charges for Current Yea	\$7,601,959.15	\$2,052,711.96
211. Beginning Balance	111,220.87	1,509,404.20
212. Sub-Total	7,713,180.02	3,562,116.16
213. Less Credits	(7,453,524.55)	(2,588,185.09)
214. Ending Balance	\$259,655.47	\$973,931.07

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	365,230.77
217. Equipment Road (976, 981)	4,757,603.87
218. Equipment Shop (977)	34,832.92
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	319,865.72
221. Equipment Office (980)	60,512.72
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$5,538,046.00</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	5,538,046.00	5,538,046.00
225. Less: Equipment Retirements 689	0.00	0.00	(181,926.82)	(181,926.82)
226. Sub-total	0.00	0.00	5,356,119.18	5,356,119.18
227. Less: Depreciation and Depletion 968	0.00	0.00	(3,391,467.39)	(3,391,467.39)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,964,651.79</u>	<u>\$1,964,651.79</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	20,315,292.19	20,315,292.19
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	0.00	296,481.18	296,481.18

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

MAINTENANCE EXPENDITURES - 90% OF MTF RETURNS

(For Compliance with Section 12(16) of Act 51)

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$40,671,237.56</u>
DEDUCTIONS			
233. Administrative Expense (from Page 5 Expenditures)			<u>1,401,173.13</u>
234. Total Capital Outlay (from Capital Outlay)			<u>5,538,046.00</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>6,939,219.13</u>
236 b. Adjusted MTF Returns			<u>33,732,018.43</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$10,236,218.85</u>	<u>\$8,038,245.66</u>	<u>18,274,464.51</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>12,579,761.11</u>	<u>12,731,792.47</u>	<u>25,311,553.58</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(4,935,232.12)</u>	<u>0.00</u>	<u>(4,935,232.12)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>17,880,747.84</u>	<u>20,770,038.13</u>	<u>38,650,785.97</u>
241. 90% of Adjusted MTF Returns			<u>30,358,816.59</u>

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

**TEN YEARS OF QUALIFIED EXPENDITURES
FOR NON MOTORIZED IMPROVEMENTS**
(for Compliance with Section 10K of Act 51)

Fiscal Year	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Expenditures (\$)	<u>526,267.43</u>	<u>836,169.06</u>	<u>367,196.00</u>	<u>338,691.72</u>	<u>2,534,073.96</u>
Fiscal Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Expenditures (\$)	<u>1,198,809.34</u>	<u>533,568.79</u>	<u>1,886,169.07</u>	<u>756,583.65</u>	<u>1,718,527.45</u>
				242. TOTAL	<u>\$10,696,056.47</u>

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

$$\underline{0,671,237.56} \times .10 = \underline{4,067,123.76}$$

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$820,966.36
712-724	Fringe Benefits - Shop Employees	590,783.85
721	Drug Testing	0.00
728	Office Supplies - Shop	5,118.89
731	Janitor Supplies - Shop	7,312.76
733	Welding Supplies	18,706.65
734	Safety Supplies - Shop	4,806.66
736	Tire Shop Supplies	10,055.49
737	Shop Supplies	127,544.73
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	10,551.10
805	Health Services	0.00
806	Laundry Services	54,993.68
807	Data Processing - Shop	4,970.03
810	Education Expense - Shop	4,072.53
850-859	Communications - Shop	1,950.79
861	Travel and Mileage - Shop Employees	1,890.93
862	Freight Costs	7,037.91
875	Insurance - Shop Buildings	52,961.58
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	30,584.36
883	Insurance - Underground Tank	12,219.06
921-923	Utilities - Shop and Storage Buildings	169,747.97
931	Buildings Repairs and Maintenance	125,999.28
932	Yard and Storage Repairs and Maintenance	79,151.59
933	Shop Equipment Repairs and Maintenance	18,630.01
934	Office Equipment Repairs and Maintenance	1,479.02
941	Equipment Rental - Shop Pickup/Wrecker	87,147.99
944-947	Underground Storage Tank Expense	6,195.81
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	343,921.53
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	0.00
968	Depreciation - Stockroom Expense	0.00
707	Other:	147.80
	243. TOTAL	\$2,598,948.36

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

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	\$907,527.40
709-714	Administrative Leave	0.00
724	Fringe Benefits	653,074.90
727	Postage	7,377.36
728	Office Supplies	31,760.40
730	Dues and Subscriptions	47,736.30
801	Contractual Services	76,998.60
803	Legal Services	114,000.04
804	Auditing and Accounting Services	7,100.00
807	Data Processing	82,953.33
810	Education	6,165.82
850-853	Communications	13,226.90
861	Travel and Mileage	21,168.99
862	Freight	342.81
873	Public Relations	0.00
874	Advertising	37,583.08
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	25,368.50
882	Insurance - General Liability	0.00
920-923	Utilities	118,758.59
931	Building Repair/Maintenance	79,981.30
934	Office Equipment Repair/Maintenance	15,923.98
942	Building Rental	0.00
955-956	Miscellaneous	36,884.40
966-967	Overhead	0.00
968	Depreciation - Buildings	16,668.29
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	38,488.85
	Other:	43,445.96
	244. TOTAL	\$2,382,535.80
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(78,835.74)
629	Overhead - State Trunkline Maintenance	(898,094.82)
691	Purchase Discounts	(4,432.11)
	Other:	0.00
	Total Credits to Administrative Expense	\$(981,362.67)
	245. Net Administrative Expense	\$1,401,173.13

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

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>
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246. Total

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

**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 \$1,718,527.45	0.00 mi.	\$0.00
248. Widening	2.00 mi.	980,533.16	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		<u>\$2,699,060.61</u>		<u>\$0.00</u>

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	6.69 mi.	x \$6,632,859.50	11.78 mi.	\$7,804,322.10
252. Resurfacing	0.00 mi.	0.00	0.00 mi.	0.00
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	9.00 ea.	2,512,616.91	2.00 ea.	25,059.33
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		<u>9,145,476.41</u>		<u>7,829,381.43</u>
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	1.00 ea.	1,076,538.41	0.00 ea.	69.65
263. Replace with Culvert	1.00 ea.	14,204.03	4.00 ea.	208,794.58
264. Bridge Subtotals		<u>1,090,742.44</u>		<u>208,864.23</u>
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$10,236,218.85</u>		<u>\$8,038,245.66</u>

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

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

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)			
Ada	55.99	51.59	218,147.16	35.27	35.27	467,468.59	13,142	201,992.54
Algoma	59.61	39.83	203,856.66	36.64	31.52	427,857.60	9,932	152,654.84
Alpine	67.60	40.14	221,722.14	26.01	18.05	254,923.85	13,336	204,974.32
Bowne	37.52	2.92	86,648.28	31.65	0.00	62,382.15	3,084	47,401.08
Byron	100.77	80.24	368,896.94	41.60	32.48	448,465.43	20,317	312,272.29
Caledonia	42.66	36.91	161,701.29	40.12	37.96	507,379.19	12,332	189,542.84
Cannon	73.77	60.74	273,816.45	21.32	19.22	258,880.97	13,336	204,974.32
Cascade	78.83	78.83	318,788.53	40.92	40.92	542,353.66	17,134	263,349.58
Courtland	60.81	31.35	190,501.38	23.95	16.60	234,503.26	7,678	118,010.86
Gaines	65.18	61.40	256,477.74	48.97	46.80	624,564.26	25,146	386,494.02
Grand Rapids	51.20	51.20	207,052.80	22.70	22.70	300,865.81	16,661	256,079.57
Grattan	56.11	0.00	121,365.93	24.92	0.00	49,117.32	3,621	55,654.77
Lowell	46.81	9.95	119,965.98	34.51	7.46	152,190.39	5,949	91,436.13
Nelson	66.41	2.70	148,723.54	25.78	1.44	67,059.90	4,764	73,222.68
Oakfield	59.41	0.00	128,503.83	24.04	0.00	47,382.84	5,782	88,869.34
Plainfield	123.58	123.58	499,757.53	44.20	44.20	585,826.81	30,952	475,732.24
Solon	54.37	1.35	120,141.66	20.62	2.58	69,752.16	5,974	91,820.38
Sparta	34.62	10.48	94,595.94	36.00	12.33	210,075.39	9,110	140,020.70
Spencer	73.91	0.00	159,867.34	23.58	0.00	46,476.18	3,960	60,865.20
Tyrone	43.85	0.00	94,847.55	26.44	0.00	52,113.24	4,731	72,715.47
Vergennes	51.80	7.66	126,451.86	27.71	4.15	101,440.86	4,189	64,384.93
266. Totals	1,304.81	690.87	\$4,121,830.53	656.95	373.68	\$5,511,079.86	231,130	\$3,552,468.10

Local Road Rate Per Mile	2163	Primary Road Rate Per Mile	1971
Local Urban Road Rate Per Mile	1881	Primary Urban Road Rate Per Mile	11283
Population Rate Per Capita	15.37		

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Ada	175.29	596,258.12	596,433.41	292,735.34
Algoma	0.00	357,522.88	357,522.88	179,080.50
Alpine	0.00	745,326.82	745,326.82	346,909.53
Bowne	0.00	946,708.74	946,708.74	334,233.98
Byron	0.00	2,073,051.37	2,073,051.37	304,188.59
Caledonia	0.00	549,977.03	549,977.03	211,012.19
Cannon	0.00	804,735.02	804,735.02	149,491.59
Cascade	0.00	1,700,551.58	1,700,551.58	256,092.30
Courtland	0.00	872,056.65	872,056.65	488,507.25
Gaines	219,602.30	1,201,241.71	1,420,844.01	373,453.63
Grand Rapids	0.00	740,231.28	740,231.28	0.00
Grattan	0.00	780,347.24	780,347.24	151,080.48
Lowell	0.00	106,555.71	106,555.71	60,750.71
Nelson	0.00	25,075.07	25,075.07	99,619.47
Oakfield	0.00	834,167.30	834,167.30	386,002.35
Plainfield	748,677.46	1,517,928.90	2,266,606.36	422,100.83
Solon	0.00	231,253.75	231,253.75	101,116.39
Sparta	0.00	678,420.08	678,420.08	140,547.20
Spencer	0.00	571,787.59	571,787.59	85,486.94
Tyrone	0.00	1,183,336.58	1,183,336.58	5,607.91
Vergennes	0.00	132,963.93	132,963.93	63,772.64
267. Totals	\$968,455.05	\$16,649,497.35	\$17,617,952.40	\$4,451,789.82

*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: 10/01/2016 End: 09/30/2017

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Chipseal + Fogseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2017 459-E00440	298,119.86	09/19/2017	Asphalt
2017 467-100-0104A	3,647,695.99	08/30/2017	Asphalt
2017 467-100-0104S	77,292.18	08/30/2017	Seal Coat
2017 467-M00840-0104	54,103.53	08/30/2017	Asphalt
2017 489-M00610-0104	105,696.30	08/30/2017	Asphalt
2017 489-M00620-0104	98,776.02	08/30/2017	Asphalt
2017 489-M00710-0104	82,210.09	08/30/2017	Seal Coat
2017 489-M00830-0104	120,846.76	08/30/2017	Asphalt
2017 489-M00880-0104	79,013.66	08/30/2017	Asphalt
2017 489-M00910-0104	110,007.30	08/30/2017	Asphalt
2017 497-100-0104A	1,650,591.28	08/30/2017	Asphalt
2017 497-100-0104S	611,747.89	08/30/2017	Seal Coat

Work Type: Crush & Shape

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2017 459-E00400	1,180,805.85	06/16/2017	Asphalt
2017 489-M00490-020	190,020.87	08/05/2017	Asphalt
2017 489-M00540-020	116,984.29	06/23/2017	Asphalt
2017 489-M00570-020	129,131.30	06/09/2017	Asphalt
2017 489-M00590-020	273,118.08	06/30/2017	Asphalt
2017 489-M00600-020	501,664.22	09/28/2017	Asphalt
2017 489-M00700-020	450,628.90	06/23/2017	Asphalt
2017 489-M00720-020	284,526.73	08/29/2017	Asphalt
2017 489-M00930-020	109,088.89	08/15/2017	Asphalt
M00440	84,488.00	10/21/2016	Asphalt

Work Type: Mill & Overlay 2"

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2017 459-E00510	171,981.22	06/12/2017	Asphalt

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

Work Type: Mill & Overlay- 3.5"

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2017 459-E00330	1,390,394.07	07/07/2017	Asphalt
2017 459-E00520	80,675.58	06/12/2017	Asphalt
2017 489-M00500-030	403,800.17	09/29/2017	Asphalt
2017 489-M00530-030	169,270.51	06/30/2017	Asphalt
2017 489-M00640-040	79,894.62	06/29/2017	Asphalt
2017 489-M00650-030	140,939.90	05/17/2017	Asphalt
2017 489-M00760-030	151,611.42	07/22/2017	Asphalt
2017 489-M00780-030	472,407.44	08/17/2017	Asphalt
2017 489-M00800-030	371,647.33	08/15/2017	Asphalt
2017 489-M00860-0108	250,013.47	07/24/2017	Asphalt
2017 489-M00900-030	143,019.97	07/11/2017	Asphalt
E00120	73,693.00	10/31/2016	Asphalt
M00040	198,460.00	10/14/2016	Asphalt
M00360	208,141.00	10/15/2016	Asphalt

Work Type: New Construction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2016 Albrecht - 21 to 22 mile	787,475.00	10/31/2016	Asphalt

Work Type: Overlay - Ultra Thin .75" Thick

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2017 489 M00680-070	113,149.70	05/16/2017	Asphalt
2017 489-M00510-070	158,949.73	08/25/2017	Asphalt
2017 489-M00520-070	49,325.36	08/16/2017	Asphalt
2017 489-M00580-070	105,631.22	09/28/2017	Asphalt

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2017 459-7600	949,608.00	05/22/2017	Asphalt
2017 489-M00120-013	648,961.31	09/01/2017	Asphalt

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

Work Type: Reconstruction - 9" base, 3.5" top

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489-8631	205,027.44	11/10/2016	Asphalt
489-8700	175,148.39	11/09/2016	Asphalt
M00030	262,705.71	11/04/2016	Asphalt

Work Type: Sealcoat + Microsurface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2017 489-M00660	33,659.77	08/31/2017	Asphalt
2017 489-M00750	44,328.20	08/31/2017	Asphalt
2017 489-M00870-108	152,139.52	06/14/2017	Asphalt