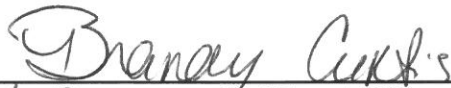


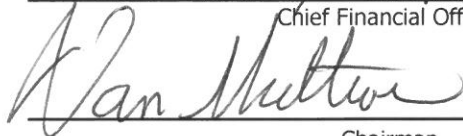
2016  
FISCAL YEAR  
ANNUAL FINANCIAL REPORT  
BOARD OF COUNTY ROAD COMMISSIONERS  
Ogemaw County  
Michigan  
Year Ended 2016

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

01-25-17

Date

**2016**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
**Ogemaw 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**

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Chief Financial Officer

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Chairman

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Date

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

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

1. Cash	\$1,311,866.91
2. Investments	749,224.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	548,321.43
b. State Trunkline Maintenance	82,963.13
c. State Transportation Department - Other	11,080.70
d. Due on County Road Agreement	0.00
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	13,389.89

**Inventories/Pre-Paid Insurance/Other**

	0.00
4. Deferred Expense State Aid	274,323.75
5. Road Materials	261,315.52
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	226,630.00

**Other****10. TOTAL ASSETS****\$3,479,115.33**

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

**Liabilities and Fund Balances****Liabilities**

11. Accounts Payable	\$442,195.30
12. Notes Payable ( Short Term)	0.00
13. Accrued Liability	68,519.76
14. Advances	141,888.99
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	5,883.09
17. Deferred Revenue	0.00
18. Other	19,022.39

**Fund Balances**

19. Primary Road Fund	439,673.77
20. Local Road Fund	0.00
21. County Road Commission Fund	2,361,932.03
<b>22. Total Fund Balances</b>	<b>2,801,605.80</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$3,479,115.33**

## Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$140,493.00	
25. Land Improvements	\$22,102,012.59		
25 a.Less: Accumulated Depreciation	0.00	22,102,012.59	
26. Depletable Assets	0.00		
26 a.Less: Accumulated Depreciation	0.00	0.00	
27. Buildings	1,487,204.63		
27 a.Less: Accumulated Depreciation	(895,437.80)	591,766.83	
28. Equipment - Road	6,555,041.72		
28 a.Less: Accumulated Depreciation	(5,586,303.55)	968,738.17	
29. Equipment - Shop	185,453.96		
29 a.Less: Accumulated Depreciation	(161,116.98)	24,336.98	
30. Equipment - Engineers	2,242.57		
30 a.Less: Accumulated Depreciation	(2,242.57)	0.00	
31. Equipment - Yard and Storage	279,332.55		
31 a.Less: Accumulated Depreciation	(256,690.48)	22,642.07	
32. Equipment and Furniture - Office	164,551.44		
32 a.Less: Accumulated Depreciation	(151,873.54)	12,677.90	
33. Infrastructure	24,131,374.32		
33 a.Less: Accumulated Depreciation	(13,665,555.64)	10,465,818.68	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	<b>36. Total Assets</b>		<b><u>\$34,328,486.22</u></b>
 <u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	23,864,252.92	
	37 d.Infrastructure	10,464,233.30	
	<b>38. Total Equities</b>		<b><u>\$34,328,486.22</u></b>
 <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		222,376.27	
42. Installment/Lease Purchase Payable		507,307.62	
43. Other		5,229,717.08	
	<b>44. Total Liabilities</b>		<b><u>\$5,959,400.97</u></b>
 <u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<b><u>\$167,716.56</u></b>

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

## STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b><u>Taxes</u></b>				
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
<b><u>Licenses and Permits</u></b>				
49. Specify	0.00	0.00	20,315.00	20,315.00
<b><u>Federal Sources</u></b>				
50. Surface Tran. Program (STP)	525,829.19	0.00	0.00	525,829.19
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	275.50	0.00	0.00	275.50
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	526,104.69	0.00	0.00	526,104.69
<b>STATE SOURCES</b>				
<b><u>Michigan Transportation Fund</u></b>				
57. Engineering	6,120.38	3,879.62		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	0.00	0.00		0.00
60. Allocation	1,950,857.61	1,236,621.62		3,187,479.23
61. Total MTF	1,956,977.99	1,240,501.24		3,197,479.23
<b><u>Other</u></b>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	496,035.56	496,035.56
64. Total Other	0.00	0.00	496,035.56	496,035.56
<b><u>Economic Development Fund</u></b>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	91,962.07	0.00		91,962.07
68. Forest Road (E)	0.00	70,000.00		70,000.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	91,962.07	70,000.00		161,962.07
<b>72. Total State Sources</b>	<b>\$2,048,940.06</b>	<b>\$1,310,501.24</b>	<b>\$496,035.56</b>	<b>\$3,855,476.86</b>

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

## STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$1,947.33	\$0.00	\$1,947.33
74. Township Contr.	182,821.51	599,281.19	0.00	782,102.70
75. Other	0.00	21,400.43	0.00	21,400.43
76. Total Contributions	182,821.51	622,628.95	0.00	805,450.46
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		770,622.85	770,622.85
78. Trunkline Non-maintenance	0.00		38,953.50	38,953.50
79. Salvage Sales	0.00	0.00	4,145.24	4,145.24
80. Other	0.00	0.00	2,093.16	2,093.16
81. Total Charges	0.00	0.00	815,814.75	815,814.75
<b>Interest and Rents</b>				
82. Interest Earned	2,050.07	183.77	8,800.39	11,034.23
83. Property Rentals	0.00	0.00	1.00	1.00
84. Total Interest/Rents	2,050.07	183.77	8,801.39	11,035.23
<b>Other</b>				
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	6,424.92	6,424.92
88. Gain (Loss) Equip. Disp.	0.00	0.00	115,789.05	115,789.05
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	21,010.70	21,010.70
91. Total Other	0.00	0.00	143,224.67	143,224.67
<b>Other Financing Sources</b>				
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	226,630.00	226,630.00
96. Total Other Fin. Sources	0.00	0.00	226,630.00	226,630.00
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$2,759,916.33</b>	<b>\$1,933,313.96</b>	<b>\$1,710,821.37</b>	<b>\$6,404,051.66</b>

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

## STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Construction/Capacity Improvement</b>				
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
<b>Preservation - Structural Improvements</b>				
104. Roads	986,566.82	851,643.78		1,838,210.60
105. Structures	0.00	27,146.16		27,146.16
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.	986,566.82	878,789.94		1,865,356.76
<b>Maintenance</b>				
111. Roads	1,200,707.76	1,518,628.51		2,719,336.27
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	333,675.67	364,382.98		698,058.65
115. Traffic Control	19,860.65	23,978.98		43,839.63
116. Total Maintenance	1,554,244.08	1,906,990.47		3,461,234.55
117. Total Construction, Preservation And Maintenance	2,540,810.90	2,785,780.41		5,326,591.31
<b>Other</b>				
118. Trunkline Maintenance	0.00		673,637.57	673,637.57
119. Trunkline Non-maintenance	0.00		38,953.50	38,953.50
120. Administrative Expense	136,400.39	149,551.28		285,951.67
121. Equipment - Net	11,230.36	27,502.91	7,730.91	46,464.18
122. Capital Outlay - Net	0.00	0.00	65,771.65	65,771.65
123. Debt Principal Payment	0.00	0.00	135,876.19	135,876.19
124. Interest Expense	0.00	0.00	9,080.27	9,080.27
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	22,300.67	22,300.67
127. Total Other	147,630.75	177,054.19	953,350.76	1,278,035.70
<b>128. Total Expenditures</b>	<b>\$2,688,441.65</b>	<b>\$2,962,834.60</b>	<b>\$953,350.76</b>	<b>\$6,604,627.01</b>



Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

## 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	\$2,759,916.33	\$1,933,313.96	\$1,710,821.37	\$6,404,051.66
130. Total Expenditures	2,688,441.65	2,962,834.60	953,350.76	6,604,627.01
131. Excess of Revenues Over (Under) Expenditures	71,474.68	(1,029,520.64)	757,470.61	(200,575.35)
132. Optional Transfers				
132 a. Primary to Local (50%)	(189,581.66)	189,581.66		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	(189,581.66)	189,581.66		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(118,106.98)	(839,938.98)	757,470.61	(200,575.35)
136. Beginning Fund	557,780.75	50,000.00	2,394,400.40	3,002,181.15
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	557,780.75	50,000.00	2,394,400.40	3,002,181.15
139. Interfund Transfer(County to Primary and/or Local)	0.00	789,938.98	(789,938.98)	0.00
140. Ending Fund Balance	\$439,673.77	\$0.00	\$2,361,932.03	\$2,801,605.80

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

**EQUIPMENT EXPENSE**

Direct Equipment Expense

141. Labor and Fringe Benefits	\$297,977.01	
142. Depreciation	<u>472,404.28</u>	
143. Other	<u>246,402.23</u>	
<b>144. Total Direct</b>		<u>1,016,783.52</u>

145. Indirect Equipment Expense		<u>390,173.95</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>186,989.29</u>	
<b>148. Total Operating</b>		<u>\$186,989.29</u>

**149. TOTAL EQUIPMENT EXPENSE** \$1,593,946.76

**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>12,475.58</u>	<u>207,113.18</u>		<u>219,588.76</u>
152. Maintenance	<u>361,549.75</u>	<u>708,867.16</u>		<u>1,070,416.91</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	3,119.91	3,119.91
154. MDOT	<u>0.00</u>		<u>225,012.00</u>	<u>225,012.00</u>
155. Other Reimbursable Charges	<u>0.00</u>	<u>0.00</u>	<u>29,345.00</u>	<u>29,345.00</u>
156. All Other Charges	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
157. Total Equipment Rental Credits	<u>374,025.33</u>	<u>915,980.34</u>	<u>257,476.91</u>	<u>1,547,482.58</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>46,464.18</u>

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$374,025.33</u>	<u>\$915,980.34</u>	<u>\$257,476.91</u>	<u>\$1,547,482.58</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	24.17 %	59.19 %	16.64 %	100.00 %
161. Prorated Total Equipment Expense	<u>385,255.69</u>	<u>943,483.25</u>	<u>265,207.82</u>	<u>1,593,946.76</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>11,230.36</u>	<u>27,502.91</u>	<u>7,730.91</u>	<u>46,464.18</u>

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

	<b>Total Labor Charge</b>	<b>Distributive Calc.</b>
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	17,907.97	17,345.90
165. Primary Maintenance	175,432.49	169,926.30
166. Local Construction/Cap. Imp.	113,496.75	109,934.50
167. Local Preservation - Struct. Imp.	5,096.23	4,936.28
168. Local Maintenance	283,192.87	274,304.47
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	151,363.69	146,612.93
171. Equipment Expense - Indirect	77,032.85	74,615.06
172. Equipment Expense - Operating	0.00	0.00
173. Administration	143,457.77	138,955.15
174. State Trunkline Maintenance	170,093.53	
175. Sundry Account Rec.	2,780.50	
176. Capital Outlay	12,427.52	0.00
177. Other	5,666.87	5,489.00
<b>178. Total Payroll</b>	<b>\$1,157,949.04</b>	
179. Less Applicable Payroll	(185,301.55)	
<b>180. Total Applicable Labor Cost</b>	<b>\$972,647.49</b>	<b>Total Distributive \$942,119.59</b>

	<b>709-714 Vacation Holiday Sick Leave Longevity</b>	<b>719 Workers Comp. Insurance</b>	<b>715 - 718 Soc. Sec. Retirement</b>	<b>716 Health Insurance</b>	<b>717 Life and Disability Insurance</b>	<b>720 - 725 Other</b>	<b>Distributive Total Calc.</b>
181. Total Fringe Benefits	\$239,075.05	\$30,254.00	\$534,963.45	\$311,692.04	\$7,745.53	\$938.00	\$1,124,668.07
182. Less: Benefits Recovered	(38,800.89)	(4,910.10)	(86,822.36)	(50,586.33)	(1,257.07)	(152.23)	(182,528.98)
183. Less: Refunds	(19.50)	0.00	0.00	0.00	0.00	0.00	(19.50)
184. Benefits to be Distributed	200,254.66	25,343.90	448,141.09	261,105.71	6,488.46	785.77	942,119.59
185. Applicable Labor Cost	972,647.49	972,647.49	972,647.49	972,647.49	972,647.49	972,647.49	
186. Factor	0.205886	0.026057	0.460744	0.268448	0.006671	0.000808	0.968614

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

**DISTRIBUTIVE EXPENSE - OVERHEAD**  
**Account No. 705 - 957**

	<b>Cost of Operations</b>	<b>Distributed Total</b>
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	974,652.37	12,196.13
189. Primary Maintenance	1,535,477.38	19,213.91
190. Local Construction/Cap. Imp.	26,818.40	335.59
191. Local Preservation - Struct. Imp.	841,360.67	10,528.21
192. Local Maintenance	1,883,964.43	23,574.64
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$5,262,273.25</b>	<b>\$65,848.48</b>

	<b>790 Small Road Tools</b>	<b>791 Inventory Adjustment</b>	<b>882 Liability</b>	<b>716 Health Insurance</b>	<b>Other</b>	<b>Total</b>
195. Expenses Distributed	431.03	4,503.81	48,773.17	0.00	12,140.48	\$65,848.49
196. Applicable Operation Cost	5,262,273.25	5,262,273.25	5,262,273.25	5,262,273.25	5,262,273.25	
197. Factor	0.000082	0.000856	0.009268	0.000000	0.002307	\$0.012513

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

**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.	48,743.92	558,604.07	937,822.90	320,185.87	986,566.82	878,789.94
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	848,760.85	1,579,700.63	705,483.23	327,289.84	1,554,244.08	1,906,990.47
<b>202. Total</b>	<u>\$897,504.77</u>	<u>\$2,138,304.70</u>	<u>\$1,643,306.13</u>	<u>\$647,475.71</u>	<u>\$2,540,810.90</u>	<u>\$2,785,780.41</u>

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$162,285.41	\$7,808.12
204. Fringe Benefits	159,822.18	7,689.85
205. Equipment Rental	212,479.11	12,532.89
206. Materials	76,127.02	7,870.86
207. Handling Charges	0.00	0.00
208. Overhead	62,923.85	3,051.78
209. Other	0.00	0.00
<b>210. Total Charges for Current Yea</b>	<b>\$673,637.57</b>	<b>\$38,953.50</b>
211. Beginning Balance	185,375.31	101,514.73
212. Sub-Total	859,012.88	140,468.23
213. Less Credits	(776,049.75)	(129,387.53)
<b>214. Ending Balance</b>	<b>\$82,963.13</b>	<b>\$11,080.70</b>

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

**SCHEDULE OF CAPITAL OUTLAY**

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	23,603.00
217. Equipment Road (976, 981)	561,684.19
218. Equipment Shop (977)	7,291.27
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	8,071.78
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$600,650.24</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	600,650.24	600,650.24
225. Less: Equipment Retirements 689	0.00	0.00	(4,210.95)	(4,210.95)
226. Sub-total	0.00	0.00	596,439.29	596,439.29
227. Less: Depreciation and Depletion 968	0.00	0.00	(530,667.64)	(530,667.64)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$65,771.65</u>	<u>\$65,771.65</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	22,814,044.22	22,814,044.22
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>115,789.05</u>	<u>115,789.05</u>

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

**MAINTENANCE EXPENDITURES - 90% OF MTF RETURNS**

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

	<b>Primary Road Fund</b>	<b>Local Road Fund</b>	<b>Total</b>
232. Michigan Transportation Fund (MTF) Returns			<u>\$3,197,479.23</u>
<b><u>DEDUCTIONS</u></b>			
233. Administrative Expense (from Page 5 Expenditures)			<u>285,951.67</u>
234. Total Capital Outlay (from Capital Outlay)			<u>600,650.24</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>135,876.19</u>
236. Interest Expense (from Page 5 Expenditures)			<u>9,080.27</u>
236 a. Total Deductions			<u>1,031,558.37</u>
236 b. Adjusted MTF Returns			<u>2,165,920.86</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$986,566.82</u>	<u>\$878,789.94</u>	<u>1,865,356.76</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>1,554,244.08</u>	<u>1,906,990.47</u>	<u>3,461,234.55</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>2,540,810.90</u>	<u>2,785,780.41</u>	<u>5,326,591.31</u>
241. 90% of Adjusted MTF Returns			<u>1,949,328.77</u>



Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

**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>281,353.57</u>	<u>160,337.58</u>	<u>132,275.21</u>	<u>262,138.65</u>	<u>353,151.68</u>
Fiscal Year	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Expenditures (\$)	<u>357,900.72</u>	<u>482,706.91</u>	<u>264,340.73</u>	<u>553,298.55</u>	<u>661,810.72</u>
<b>242. TOTAL</b>					<u>\$3,509,314.32</u>

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

$$\underline{3,197,479.23} \times .10 = \underline{319,747.92}$$

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

**INDIRECT EQUIPMENT AND STORAGE EXPENSE**  
**Activity 511**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$41,335.39
712-724	Fringe Benefits - Shop Employees	40,038.05
721	Drug Testing	1,383.20
728	Office Supplies - Shop	335.21
731	Janitor Supplies - Shop	1,015.70
733	Welding Supplies	3,341.88
734	Safety Supplies - Shop	5,471.31
736	Tire Shop Supplies	3,044.63
737	Shop Supplies	27,978.31
791	Equipment Material/Parts Inventory Adjustment	1,497.64
801	Contractual Services - Shop	3,746.00
805	Health Services	517.00
806	Laundry Services	6,152.96
807	Data Processing - Shop	0.00
810	Education Expense - Shop	4,100.99
850-859	Communications - Shop	4,102.76
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	782.13
875	Insurance - Shop Buildings	11,185.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	51,980.44
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	30,541.10
931	Buildings Repairs and Maintenance	35,501.13
932	Yard and Storage Repairs and Maintenance	9,894.07
933	Shop Equipment Repairs and Maintenance	35,794.92
934	Office Equipment Repairs and Maintenance	1,753.47
941	Equipment Rental - Shop Pickup/Wrecker	12,997.46
944-947	Underground Storage Tank Expense	1,967.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	43,174.90
968	Depreciation - Storage Building	2,428.38
968	Depreciation - Shop Equipment	5,452.92
968	Depreciation - Stockroom Expense	0.00
707	Other:	2,660.00
	<b>243. TOTAL</b>	<b>\$390,173.95</b>

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

**ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION**

(for Compliance with Section 14(4) of Act 51)

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
703-708	Salaries and Wages	\$141,840.21
709-714	Administrative Leave	0.00
724	Fringe Benefits	138,709.46
727	Postage	1,643.00
728	Office Supplies	5,074.87
730	Dues and Subscriptions	8,573.26
801	Contractual Services	5,925.91
803	Legal Services	4,952.85
804	Auditing and Accounting Services	9,850.00
807	Data Processing	6,285.76
810	Education	253.30
850-853	Communications	3,074.96
861	Travel and Mileage	2,182.62
862	Freight	259.83
873	Public Relations	0.00
874	Advertising	1,519.87
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	340.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	9,945.87
882	Insurance - General Liability	0.00
920-923	Utilities	3,436.70
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	597.54
942	Building Rental	0.00
955-956	Miscellaneous	1,078.86
966-967	Overhead	0.00
968	Depreciation - Buildings	5,063.08
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	2,144.08
	Other:	548.52
	<b>244. TOTAL</b>	<b>\$353,300.55</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	(427.55)
629	Overhead - State Trunkline Maintenance	(64,445.20)
691	Purchase Discounts	(2,476.13)
	Other:	0.00
	<b>Total Credits to Administrative Expense</b>	<b>\$(67,348.88)</b>
	<b>245. Net Administrative Expense</b>	<b>\$285,951.67</b>

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

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>
Sage Lake Road	Klackung Township	70,000.00	PavingGravelRoads
	<b>246. Total</b>	<u>\$70,000.00</u>	

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

**CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS**  
**Summary**

**CONSTRUCTION / CAPACITY IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
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
<b>BRIDGES</b>				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
<b>250. TOTAL CONSTRUCTION/CAPACITY IMP</b>		<b>\$0.00</b>		<b>\$0.00</b>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
251. Reconstruction	2.35 mi.	x \$48,353.00	4.06 mi.	\$805,137.58
252. Resurfacing	0.00 mi.	0.00	0.00 mi.	0.00
253. Gravel Surfacing	0.00 mi.	0.00	0.40 mi.	21,322.01
254. Paving Gravel Roads	8.42 mi.	938,213.82	0.25 mi.	25,184.19
<b>SAFETY PROJECTS</b>				
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
<b>MISCELLANEOUS</b>				
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		986,566.82		851,643.78
<b>BRIDGES</b>				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	27,146.16
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
<b>264. Bridge Subtotals</b>		<b>0.00</b>		<b>27,146.16</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$986,566.82</b>		<b>\$878,789.94</b>

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

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

**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 (\$)
Churchill	33.33	0.00	57,160.95	10.57	0.00	16,542.05	1,713	20,881.47
Cumming	36.75	0.00	63,026.25	5.87	0.00	9,186.55	698	8,508.62
Edwards	32.94	0.00	56,492.10	16.12	0.00	25,227.80	1,413	17,224.47
Foster	142.94	0.00	245,142.10	32.84	0.00	51,394.60	843	10,276.17
Goodar	18.67	0.00	32,019.05	18.92	0.00	29,609.80	398	4,851.62
Hill	38.42	0.00	65,890.30	22.60	0.00	35,369.00	1,361	16,590.59
Horton	17.42	0.00	29,875.30	21.76	0.00	34,054.40	927	11,300.13
Klackung	31.54	0.00	54,091.10	19.66	0.00	30,767.90	614	7,484.66
Logan	25.02	0.00	42,909.30	21.64	0.00	33,866.60	551	6,716.69
Mills	46.98	0.00	80,570.70	14.59	0.00	22,833.35	4,291	52,307.29
Ogemaw	32.11	0.00	55,068.65	2.04	0.00	3,192.60	1,223	14,908.37
Richland	29.79	0.00	51,089.85	28.91	0.00	45,244.15	914	11,141.66
Rose	60.76	0.00	104,203.40	12.11	0.00	18,952.15	1,368	16,675.92
West Branch	41.96	0.00	71,961.40	19.75	0.00	30,908.75	2,593	31,608.67
<b>266. Totals</b>	<b>588.63</b>	<b>0.00</b>	<b>\$1,009,500.45</b>	<b>247.38</b>	<b>0.00</b>	<b>\$387,149.70</b>	<b>18,907</b>	<b>\$230,476.33</b>
Local Road Rate Per Mile			1715	Primary Road Rate Per Mile			1565	
Local Urban Road Rate Per Mile			1496	Primary Urban Road Rate Per Mile			8979	
Population Rate Per Capita			12.19					

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

**SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS**  
**Expenditures**

<b>Township</b>	<b>Construction/ Capacity Improvement (\$)</b>	<b>Preservation - Struct Improvement (\$)</b>	<b>Total (\$)</b>	<b>Township Contributions* (\$)</b>
Churchill	0.00	888,510.88	888,510.88	213,072.68
Cumming	0.00	0.00	0.00	12,829.12
Edwards	0.00	0.00	0.00	40,266.61
Foster	0.00	0.00	0.00	11,487.91
Goodar	0.00	0.00	0.00	4,414.67
Hill	0.00	102,607.83	102,607.83	109,158.79
Horton	0.00	0.00	0.00	2,125.20
Klacking	0.00	370,076.01	370,076.01	192,274.28
Logan	0.00	30,366.66	30,366.66	5,178.25
Mills	0.00	21,322.01	21,322.01	32,815.78
Ogemaw	0.00	0.00	0.00	1,062.60
Richland	0.00	0.00	0.00	11,040.89
Rose	0.00	7,423.76	7,423.76	17,575.46
West Branch	0.00	445,049.61	445,049.61	128,800.46
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$1,865,356.76</b>	<b>\$1,865,356.76</b>	<b>\$782,102.70</b>

\*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: 10/01/2015 End: 09/30/2016

**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>
215491	2,727.38	09/24/2016	
215330	7,423.76	09/19/2016	Asphalt
216432	25,184.19	09/01/2016	Asphalt
216301	436,012.26	08/31/2016	Asphalt
216330	316,258.17	07/30/2016	Asphalt

**Work Type:** Reconstruct Non Freeway

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
216402	273,978.99	07/19/2016	
214401	91,049.33	10/30/2015	

**Work Type:** Minor Rehabilitation

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
216491	21,322.01	07/01/2016	



Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

## Sub Ledger Report

## Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	Accounts Receivable	725.00
040 004	Dust Control	12,664.89

## Line: 9 Other (Identify)

Account	Description	Amount (\$)
123	Prepaid Expenses	226,630.00

## Line: 18 Other (Identify)

Account	Description	Amount (\$)
226 013	DUE TO ROSE TWP	0.00
228 000	DUE TO STATE OF MI	19,022.39
230	Due to Other Gov Units	0.00

## Line: 33 Infrastructure - A

Account	Description	Amount (\$)
156	Bridges-Concrete	2,364,091.81
159	Roads	21,767,282.51

## Line: 33 Less Accumulated Depreciation - A

Account	Description	Amount (\$)
157	Bridge Deprec-Concrete	(1,024,745.09)
160	Road Deprec-Gravel	(12,640,810.55)

## Line: 41 Vested Vacation and Sick Leave - B

Account	Description	Amount (\$)
343 100	Vested Vacation	222,376.27

## Line: 42 Installment / Lease Purchase Payable - B

Account	Description	Amount (\$)
307 000	1st Loan Balance	280,677.62
307 100	2nd Loan Balance	226,630.00

## Line: 43 Other - B

Account	Description	Amount (\$)
350	OPEB	582,119.08
351	Interest Exp on MERS	4,647,598.00

## Line: 49 Specify - County

Account	Description	Amount (\$)
451	Trucking Permits	17,655.00

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

452	ROW Permits	2,660.00
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**Line: 55 FS-Other - County**

Account	Description	Amount (\$)
521 003	Fed Homeland Security	0.00

**Line: 55 FS-Other - Local**

Account	Description	Amount (\$)
510 160	ARRA	0.00
523 000	Fish & Wildlife Grant	0.00

**Line: 55 FS-Other - Primary**

Account	Description	Amount (\$)
-	ARRA	0.00

**Line: 63 OTH-Other - County**

Account	Description	Amount (\$)
548	Special Winter Maintenance	496,035.56

**Line: 75 CFL-Other - Local**

Account	Description	Amount (\$)
583	Other Government	21,400.43

**Line: 80 SC-Other - County**

Account	Description	Amount (\$)
642 000	Sale of Materials	2,093.16

**Line: 87 Sundry Refunds - County**

Account	Description	Amount (\$)
644	Maps	35.33
676	Reimbursements	1,306.18
678	Reim Damage Claims	5,083.41

**Line: 90 Other2 Other - County**

Account	Description	Amount (\$)
626	Charges for Services Rendered	0.00
632	Road Abandonment	200.00
648	Depletion & Restoration Costs	20,810.70
676 000	Reimbursements	0.00

**Line: 109 Other - Local**

Account	Description	Amount (\$)
-	Culvert	0.00

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

**Line: 126 Other - County**

Account	Description	Amount (\$)
505	Sundry A/Rec Charges	22,300.67

**Line: 143 Other - Primary**

Account	Description	Amount (\$)
-	Parts	0.00
510	Parts	246,402.23

**Line: 177 Other - Distributive Calculation**

Account	Description	Amount (\$)
.	Distributive	5,489.00

**Line: 177 Other - Total Labor Charge**

Account	Description	Amount (\$)
514	DISTRIBUTIVE	5,666.87

**Line: 179 Less Applicable Payroll - Total Labor Charge**

Account	Description	Amount (\$)
109	Inventory-Road	0.00
110	Inventory-Parts	0.00
505	Sundry Receivable	(2,780.50)
517	State Maintenance	(162,285.41)
518	Non Maintenance State	(7,808.12)
975	Capital Outlay	0.00
976	Road Equipment	(12,427.52)
979	Yard & Storage Equipment	0.00

**Line: 181 Total Fringe Benefits - Other**

Account	Description	Amount (\$)
720	Unemployment	938.00

**Line: 182 Less Benefits Recovered - Other**

Account	Description	Amount (\$)
720	Unemployment	(152.23)

**Line: 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
734 000	Safety Supplies	11,182.53
768 000	Signs	557.49
810 000	Education	0.00
935 001	Salt Shed Repair	155.15
941 000	Equipment Rental	245.31

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

**Line: 242 Expenditure10**

Account	Description	Amount (\$)
2015	Non-Motorized	661,810.72

**Line: 243 707 Other**

Account	Description	Amount (\$)
866 000	Reimbursements	2,660.00
935 000	Salt/Sand Shed Repairs	0.00

**Line: 243 728 Office Supplies - Shop**

Account	Description	Amount (\$)
728 000	Office Supplies	0.00
730 000	Dues, Fees	335.21

**Line: 243 731 Janitor Supplies - Shop**

Account	Description	Amount (\$)
731 000	Janitor Supplies	1,015.70
937 002	Oil run	0.00

**Line: 243 736 Tire Shop Supplies**

Account	Description	Amount (\$)
736 000	Tire repair	151.76
747 000	Tires & Tubes	2,892.87

**Line: 243 737 Shop Supplies**

Account	Description	Amount (\$)
737 000	Shop Supplies	27,978.31
768 000	Signs	0.00
789 000	Adopt a Road Program	0.00

**Line: 243 850-859 Communications - Shop**

Account	Description	Amount (\$)
851 000	Telephone	4,102.76
852 000	Radio Tower	0.00

**Line: 243 878 Insurance - Fleet**

Account	Description	Amount (\$)
878 000	Insurance Fleet	51,980.44
879 000	Insurance Contractor Eq	0.00

**Line: 243 921-923 Utilities - Shop and Storage Buildings**

Account	Description	Amount (\$)
921 000	Electricity	22,271.64
922 000	Heat	8,269.46

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

**Line: 243 931 Buildings Repairs and Maintenance**

Account	Description	Amount (\$)
931 000	Garage Repair	35,501.13

**Line: 243 932 Yard and Storage Repairs and Maintenance**

Account	Description	Amount (\$)
931 003	Radio Tower Repair	0.00
932 000	Yard Repair	9,894.07

**Line: 244 244 Other**

Account	Description	Amount (\$)
890 001	Insurance Claims	35.54
941 000	Equip Rental	512.98
960 000	County Drain Assessment	0.00