

2017
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Ogemaw 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

Date

Year Ended - 2017

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

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

| | |
|--|----------------|
| 1. Cash | \$3,049,708.35 |
| 2. Investments | 0.00 |
| 3. Accounts Receivable : | |
| a. Michigan Transportation Fund | 745,090.84 |
| b. State Trunkline Maintenance | 123,813.97 |
| c. State Transportation Department - Other | 133,709.82 |
| d. Due on County Road Agreement | 56,362.93 |
| e. Due on Special Assesment | 0.00 |
| f. Sundry Accounts Receivable | 17,239.09 |

Inventories/Pre-Paid Insurance/Other

| | |
|-----------------------------------|------------|
| 4. Deferred Expense State Aid | 0.00 |
| 5. Road Materials | 225,544.80 |
| 6. Equipment Materials and Parts | 279,407.80 |
| 7. Prepaid Insurance | 0.00 |
| 8. Deferred Expense - Federal Aid | 0.00 |

9. Other

(365,340.19)

10. TOTAL ASSETS**\$4,265,537.41**

Year Ended - 2017

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

Liabilities and Fund Balances**Liabilities**

| | |
|--|--------------|
| 11. Accounts Payable | \$981,033.96 |
| 12. Notes Payable (Short Term) | 0.00 |
| 13. Accrued Liability | 84,044.70 |
| 14. Advances | 135,875.99 |
| 15. Deferred Revenue - Special Assessment District | 0.00 |
| 16. Deferred Revenue - EDF Forest Rd.(E) | 10,158.13 |
| 17. Deferred Revenue | 56,362.93 |
| 18. Other | 100,850.78 |

Fund Balances

| | |
|---------------------------------|---------------------|
| 19. Primary Road Fund | 138,418.88 |
| 20. Local Road Fund | 163,617.49 |
| 21. County Road Commission Fund | 2,595,174.55 |
| 22. Total Fund Balances | 2,897,210.92 |

23. TOTAL LIABILITIES AND FUND BALANCES**\$4,265,537.41**

Year Ended - 2017

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

CAPITAL ASSETS ACCOUNT GROUP

| <u>Assets</u> | (A) | (B) | |
|--|------------------------------|---------------|-------------------------------|
| 24. Land | | \$140,493.00 | |
| 25. Land Improvements | \$23,100,577.81 | | |
| 25 a.Less: Accumulated Depreciation | 0.00 | 23,100,577.81 | |
| 26. Depletable Assets | 0.00 | | |
| 26 a.Less: Accumulated Depreciation | 0.00 | 0.00 | |
| 27. Buildings | 1,497,089.63 | | |
| 27 a.Less: Accumulated Depreciation | (939,532.09) | 557,557.54 | |
| 28. Equipment - Road | 6,984,115.18 | | |
| 28 a.Less: Accumulated Depreciation | (5,858,432.06) | 1,125,683.12 | |
| 29. Equipment - Shop | 180,960.64 | | |
| 29 a.Less: Accumulated Depreciation | (159,204.86) | 21,755.78 | |
| 30. Equipment - Engineers | 2,961.57 | | |
| 30 a.Less: Accumulated Depreciation | (2,284.51) | 677.06 | |
| 31. Yard and Storage Equipment | 282,382.55 | | |
| 31 a.Less: Accumulated Depreciation | (258,790.12) | 23,592.43 | |
| 32. Office Equipment and Furniture | 165,704.39 | | |
| 32 a.Less: Accumulated Depreciation | (153,809.88) | 11,894.51 | |
| 33. Infrastructure | 24,056,091.81 | | |
| 33 a.Less: Accumulated Depreciation | (13,935,025.75) | 10,121,066.06 | |
| 34. Vehicles | 0.00 | | |
| 34 a.Less: Accumulated Depreciation | 0.00 | 0.00 | |
| 35. Construction Work in Progress | | 0.00 | |
| | 36. Total Assets | | <u>\$35,103,297.31</u> |
| <u>Equities</u> | | | |
| 37. Plant and Equipment Equity | | | |
| | 37 a.Primary | 0.00 | |
| | 37 b.Local | 0.00 | |
| | 37 c.Co. Road Comm. | 24,982,231.25 | |
| | 37 d.Infrastructure | 10,121,066.06 | |
| | 38. Total Equities | | <u>\$35,103,297.31</u> |
| <u>Long Term Debt</u> | | | |
| 39. Bonds Payable (Act 51) | | 291,807.74 | |
| 40. Notes Payable (Act 143) | | 0.00 | |
| 41. Vested Vacation and Sick Leave Payable | | 168,137.51 | |
| 42. Installment/Lease Purchase Payable | | 514,180.99 | |
| 43. Other | | 4,834,355.90 | |
| | 44. Total Liabilities | | <u>\$5,808,482.14</u> |
| <u>Fiduciary Fund</u> | | | |
| 45. Deferred Compensation (Pension) Plan | | | <u>\$191,882.39</u> |

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 | 23,410.00 | 23,410.00 |
| Federal Sources | | | | |
| 50. Surface Tran. Program (STP) | 358,416.89 | 0.00 | 0.00 | 358,416.89 |
| 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 | 358,416.89 | 0.00 | 0.00 | 358,416.89 |
| STATE SOURCES | | | | |
| Michigan Transportation Fund | | | | |
| 57. Engineering | 6,126.89 | 3,873.11 | | 10,000.00 |
| 58. Snow Removal | 0.00 | 0.00 | | 0.00 |
| 59. Urban Road | 0.00 | 0.00 | | 0.00 |
| 60. Allocation | 2,467,909.93 | 1,560,084.94 | | 4,027,994.87 |
| 61. Total MTF | 2,474,036.82 | 1,563,958.05 | | 4,037,994.87 |
| Other | | | | |
| 62. Local Bridge | 0.00 | 0.00 | | 0.00 |
| 63. Other | 0.00 | 0.00 | 0.00 | 0.00 |
| 64. Total Other | 0.00 | 0.00 | 0.00 | 0.00 |
| 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) | 69,362.13 | 0.00 | | 69,362.13 |
| 68. Forest Road (E) | 0.00 | 67,355.00 | | 67,355.00 |
| 69. Urban Area (F) | 0.00 | 0.00 | | 0.00 |
| 70. Other | 0.00 | 0.00 | | 0.00 |
| 71. Total EDF | 69,362.13 | 67,355.00 | | 136,717.13 |
| 72. Total State Sources | \$2,543,398.95 | \$1,631,313.05 | \$0.00 | \$4,174,712.00 |

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) |
|--|-----------------------------|---------------------------|-------------------------------|-----------------------|
| Contributions From Local Units | | | | |
| 73. City and Village | \$0.00 | \$2,245.76 | \$0.00 | \$2,245.76 |
| 74. Township Contr. | 7,292.36 | 859,603.35 | 0.00 | 866,895.71 |
| 75. Other | 0.00 | 15,000.00 | 0.00 | 15,000.00 |
| 76. Total Contributions | 7,292.36 | 876,849.11 | 0.00 | 884,141.47 |
| Charges for Service | | | | |
| 77. Trunkline Maintenance | 0.00 | | 837,813.84 | 837,813.84 |
| 78. Trunkline Non-maintenance | 0.00 | | 164,295.20 | 164,295.20 |
| 79. Salvage Sales | 0.00 | 0.00 | 8,801.01 | 8,801.01 |
| 80. Other | 0.00 | 0.00 | 2,340.14 | 2,340.14 |
| 81. Total Charges | 0.00 | 0.00 | 1,013,250.19 | 1,013,250.19 |
| Interest and Rents | | | | |
| 82. Interest Earned | 1,646.13 | 0.00 | 8,843.01 | 10,489.14 |
| 83. Property Rentals | 0.00 | 0.00 | 0.00 | 0.00 |
| 84. Total Interest/Rents | 1,646.13 | 0.00 | 8,843.01 | 10,489.14 |
| 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 | 16,028.37 | 16,028.37 |
| 88. Gain (Loss) Equip. Disp. | 0.00 | 0.00 | 6,474.00 | 6,474.00 |
| 89. Contributions from Private Sources | 0.00 | 0.00 | 0.00 | 0.00 |
| 90. Other | 0.00 | 0.00 | 21,852.51 | 21,852.51 |
| 91. Total Other | 0.00 | 0.00 | 44,354.88 | 44,354.88 |
| Other Financing Sources | | | | |
| 92. County Appropriation | 0.00 | 0.00 | 0.00 | 0.00 |
| 93. Bond Proceeds | 0.00 | 0.00 | 454,489.28 | 454,489.28 |
| 94. Note Proceeds | 0.00 | 0.00 | 0.00 | 0.00 |
| 95. Inst. Purch./Leases | 0.00 | 0.00 | 216,961.64 | 216,961.64 |
| 96. Total Other Fin. Sources | 0.00 | 0.00 | 671,450.92 | 671,450.92 |
| 97. TOTAL REVENUE AND OTHER FINANCING SOURCES | \$2,910,754.33 | \$2,508,162.16 | \$1,761,309.00 | \$7,180,225.49 |

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 | \$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 | 1,080,649.87 | 797,637.28 | | 1,878,287.15 |
| 105. Structures | 0.00 | 0.00 | | 0.00 |
| 106. Safety Projects | 0.00 | 0.00 | | 0.00 |
| 107. Roadside Parks | 0.00 | 0.00 | | 0.00 |
| 108. Special Assessments | 0.00 | 0.00 | | 0.00 |
| 109. Other | 0.00 | 0.00 | | 0.00 |
| 110. Total Preservation - Struct. Imp. | 1,080,649.87 | 797,637.28 | | 1,878,287.15 |
| Maintenance | | | | |
| 111. Roads | 1,243,054.38 | 1,372,781.10 | | 2,615,835.48 |
| 112. Structures | 0.00 | 0.00 | | 0.00 |
| 113. Roadside Parks | 0.00 | 0.00 | | 0.00 |
| 114. Winter Maintenance | 354,400.04 | 391,938.05 | | 746,338.09 |
| 115. Traffic Control | 14,677.79 | 36,303.85 | | 50,981.64 |
| 116. Total Maintenance | 1,612,132.21 | 1,801,023.00 | | 3,413,155.21 |
| 117. Total Construction, Preservation And Maintenance. | 2,692,782.08 | 2,598,660.28 | | 5,291,442.36 |
| Other | | | | |
| 118. Trunkline Maintenance | 0.00 | | 762,670.19 | 762,670.19 |
| 119. Trunkline Non-maintenance | 0.00 | | 164,948.15 | 164,948.15 |
| 120. Administrative Expense | 112,730.19 | 108,789.89 | | 221,520.08 |
| 121. Equipment - Net | 12,728.11 | 30,863.34 | 10,408.07 | 53,999.52 |
| 122. Capital Outlay - Net | 0.00 | 0.00 | 120,998.49 | 120,998.49 |
| 123. Debt Principal Payment | 0.00 | 0.00 | 372,769.81 | 372,769.81 |
| 124. Interest Expense | 0.00 | 0.00 | 27,996.61 | 27,996.61 |
| 125. Drain Assessment | 0.00 | 0.00 | 0.00 | 0.00 |
| 126. Other | 0.00 | 0.00 | 68,275.16 | 68,275.16 |
| 127. Total Other | 125,458.30 | 139,653.23 | 1,528,066.48 | 1,793,178.01 |
| 128. Total Expenditures | \$2,818,240.38 | \$2,738,313.51 | \$1,528,066.48 | \$7,084,620.37 |

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 | \$2,910,754.33 | \$2,508,162.16 | \$1,761,309.00 | \$7,180,225.49 |
| 130. Total Expenditures | 2,818,240.38 | 2,738,313.51 | 1,528,066.48 | 7,084,620.37 |
| 131. Excess of Revenues Over (Under) Expenditures | 92,513.95 | (230,151.35) | 233,242.52 | 95,605.12 |
| 132. Optional Transfers | | | | |
| 132 a. Primary to Local (50%) | (393,768.84) | 393,768.84 | | 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 | (393,768.84) | 393,768.84 | | 0.00 |
| 135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | (301,254.89) | 163,617.49 | 233,242.52 | 95,605.12 |
| 136. Beginning Fund | 439,673.77 | 0.00 | 2,361,932.03 | 2,801,605.80 |
| 137. Adjustment | 0.00 | 0.00 | 0.00 | 0.00 |
| 138. Beginning Fund Balance Restated | 439,673.77 | 0.00 | 2,361,932.03 | 2,801,605.80 |
| 139. Interfund Transfer(County to Primary and/or Local) | 0.00 | 0.00 | 0.00 | 0.00 |
| 140. Ending Fund Balance | \$138,418.88 | \$163,617.49 | \$2,595,174.55 | \$2,897,210.92 |

Year Ended - 2017

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

EQUIPMENT EXPENSE

Direct Equipment Expense

| | | |
|--------------------------------|-------------------|---------------------|
| 141. Labor and Fringe Benefits | \$328,521.29 | |
| 142. Depreciation | <u>479,772.59</u> | |
| 143. Other | <u>254,162.64</u> | |
| 144. Total Direct | | <u>1,062,456.52</u> |

| | | |
|---------------------------------|--|-------------------|
| 145. Indirect Equipment Expense | | <u>391,441.97</u> |
|---------------------------------|--|-------------------|

Operating Equipment Expense

| | | |
|--------------------------------|-------------------|---------------------|
| 146. Labor and Fringe Benefits | 0.00 | |
| 147. Operating Expenses | <u>200,319.09</u> | |
| 148. Total Operating | | <u>\$200,319.09</u> |

149. TOTAL EQUIPMENT EXPENSE \$1,654,217.58

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 | 8,923.95 | 182,337.24 | | 191,261.19 |
| 152. Maintenance | 368,259.93 | 732,264.91 | | 1,100,524.84 |
| 153. Inventory Operations | 0.00 | 0.00 | 5,979.66 | 5,979.66 |
| 154. MDOT | 0.00 | | 269,344.32 | 269,344.32 |
| 155. Other Reimbursable Charges | 0.00 | 0.00 | 33,108.05 | 33,108.05 |
| 156. All Other Charges | 0.00 | 0.00 | 0.00 | 0.00 |
| 157. Total Equipment Rental Credits | <u>377,183.88</u> | <u>914,602.15</u> | <u>308,432.03</u> | <u>1,600,218.06</u> |
| | (A) | (B) | (C) | (D) |
| 158. (Gain) or Loss on Usage of Equipment | | | | <u>53,999.52</u> |

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

| | | | | |
|---|---------------------|---------------------|---------------------|-----------------------|
| 159. Equipment Rental Credits | <u>\$377,183.88</u> | <u>\$914,602.15</u> | <u>\$308,432.03</u> | <u>\$1,600,218.06</u> |
| | (A) | (B) | (C) | (D) |
| 160. Percent of Total | 23.57 % | 57.15 % | 19.27 % | 100.00 % |
| 161. Prorated Total Equipment Expense | <u>389,911.99</u> | <u>945,465.49</u> | <u>318,840.10</u> | <u>1,654,217.58</u> |
| 162. Prorated Gain/Loss On Usage (Net Equipment Expense) | <u>12,728.11</u> | <u>30,863.34</u> | <u>10,408.07</u> | <u>53,999.52</u> |

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. | \$0.00 | \$0.00 |
| 164. Primary Preservation - Struct Imp. | 23,864.20 | 27,820.20 |
| 165. Primary Maintenance | 178,962.15 | 208,628.93 |
| 166. Local Construction/Cap. Imp. | 0.00 | 0.00 |
| 167. Local Preservation - Struct. Imp. | 112,533.17 | 131,187.93 |
| 168. Local Maintenance | 278,058.00 | 324,152.02 |
| 169. Inventory | 0.00 | 0.00 |
| 170. Equipment Expense - Direct | 151,687.91 | 176,833.40 |
| 171. Equipment Expense - Indirect | 68,591.58 | 79,962.09 |
| 172. Equipment Expense - Operating | 0.00 | 0.00 |
| 173. Administration | 114,603.46 | 133,601.42 |
| 174. State Trunkline Maintenance | 169,864.06 | |
| 175. Sundry Account Rec. | 5,354.89 | |
| 176. Capital Outlay | 17,873.76 | 0.00 |
| 177. Other | 10,023.10 | 11,684.64 |
| 178. Total Payroll | \$1,131,416.28 | |
| 179. Less Applicable Payroll | (193,092.71) | |
| 180. Total Applicable Labor Cost | \$938,323.57 | Total Distributive \$1,093,870.63 |

| | 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 | \$307,616.03 | \$30,625.50 | \$608,411.38 | \$325,495.16 | \$7,374.14 | \$1,829.65 | \$1,281,351.86 |
| 182. Less: Benefits Recovered | (45,008.90) | (4,480.98) | (89,019.82) | (47,624.88) | (1,078.95) | (267.71) | (187,481.24) |
| 183. Less: Refunds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 184. Benefits to be Distributed | 262,607.13 | 26,144.52 | 519,391.56 | 277,870.28 | 6,295.19 | 1,561.94 | 1,093,870.62 |
| 185. Applicable Labor Cost | 938,323.57 | 938,323.57 | 938,323.57 | 938,323.57 | 938,323.57 | 938,323.57 | |
| 186. Factor | 0.279868 | 0.027863 | 0.553531 | 0.296135 | 0.006709 | 0.001665 | 1.165771 |

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. | \$0.00 | \$0.00 |
| 188. Primary Preservation - Struct Imp. | 1,070,670.89 | 11,796.07 |
| 189. Primary Maintenance | 1,597,240.90 | 17,597.53 |
| 190. Local Construction/Cap. Imp. | 0.00 | 0.00 |
| 191. Local Preservation - Struct. Imp. | 790,269.59 | 8,706.76 |
| 192. Local Maintenance | 1,784,386.98 | 19,659.40 |
| 193. Other | 0.00 | 0.00 |
| 194. TOTAL | \$5,242,568.36 | \$57,759.76 |

| | 790 Small Road Tools | 791 Inventory Adjustment | 882 Liability | 716 Health Insurance | Other | Total |
|--------------------------------|-------------------------------------|---|--------------------------|-------------------------------------|--------------|--------------|
| 195. Expenses Distributed | 0.00 | 31,162.80 | 3,712.78 | 0.00 | 22,884.18 | \$57,759.76 |
| 196. Applicable Operation Cost | 5,242,568.36 | 5,242,568.36 | 5,242,568.36 | 5,242,568.36 | 5,242,568.36 | |
| 197. Factor | 0.000000 | 0.005944 | 0.000708 | 0.000000 | 0.004365 | \$0.011017 |

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. | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 199. Preser - Struct. Imp. | 64,841.69 | 509,714.76 | 1,015,808.18 | 287,922.52 | 1,080,649.87 | 797,637.28 |
| 200. Special Assessment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 201. Maintenance | 886,745.06 | 1,653,249.96 | 725,387.15 | 147,773.04 | 1,612,132.21 | 1,801,023.00 |
| 202. Total | <u>\$951,586.75</u> | <u>\$2,162,964.72</u> | <u>\$1,741,195.33</u> | <u>\$435,695.56</u> | <u>\$2,692,782.08</u> | <u>\$2,598,660.28</u> |

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 | \$163,655.52 | \$6,208.54 |
| 204. Fringe Benefits | 159,697.25 | 6,030.31 |
| 205. Equipment Rental | 256,422.19 | 12,922.13 |
| 206. Materials | 109,076.76 | 126,862.53 |
| 207. Handling Charges | 0.00 | 0.00 |
| 208. Overhead | 73,818.47 | 12,924.64 |
| 209. Other | 0.00 | 0.00 |
| 210. Total Charges for Current Yea | \$762,670.19 | \$164,948.15 |
| 211. Beginning Balance | 82,902.78 | 11,080.70 |
| 212. Sub-Total | 845,572.97 | 176,028.85 |
| 213. Less Credits | (721,759.00) | (42,319.03) |
| 214. Ending Balance | \$123,813.97 | \$133,709.82 |

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) | 9,885.00 |
| 217. Equipment Road (976, 981) | 636,717.54 |
| 218. Equipment Shop (977) | 3,096.00 |
| 219. Equipment Engineers (978) | 719.00 |
| 220. Yard and Storage Equipment (979) | 3,050.00 |
| 221. Equipment Office (980) | 1,152.95 |
| 222. Depletable Assets (987) | 0.00 |
| 223. Total Capital Outlay: | \$654,620.49 |

| | <u>Primary</u> | <u>Local</u> | <u>County</u> | <u>Total</u> |
|---|----------------|--------------|---------------|--------------|
| 224. Total Capital Outlay: | 0.00 | 0.00 | 654,620.49 | 654,620.49 |
| 225. Less: Equipment Retirements 689 | 0.00 | 0.00 | 0.00 | 0.00 |
| 226. Sub-total | 0.00 | 0.00 | 654,620.49 | 654,620.49 |
| 227. Less: Depreciation and Depletion 968 | 0.00 | 0.00 | (533,622.00) | (533,622.00) |
| 228. Net Capital Outlay Expenditure | \$0.00 | \$0.00 | \$120,998.49 | \$120,998.49 |

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 | 23,862,667.54 | 23,862,667.54 |
| 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 | 6,474.00 | 6,474.00 |

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>\$4,037,994.87</u> |
| <u>DEDUCTIONS</u> | | | |
| 233. Administrative Expense (from Page 5 Expenditures) | | | <u>221,520.08</u> |
| 234. Total Capital Outlay (from Capital Outlay) | | | <u>654,620.49</u> |
| 235. Debt Principal Payment (from Page 5 Expenditures) | | | <u>372,769.81</u> |
| 236. Interest Expense (from Page 5 Expenditures) | | | <u>27,996.61</u> |
| 236 a. Total Deductions | | | <u>1,276,906.99</u> |
| 236 b. Adjusted MTF Returns | | | <u>2,761,087.88</u> |
| 237. Preser - Struct Imp (from Page 5 Expenditures) | <u>\$1,080,649.87</u> | <u>\$797,637.28</u> | <u>1,878,287.15</u> |
| 238. Routine Maintenance (from Page 5 Expenditures) | <u>1,612,132.21</u> | <u>1,801,023.00</u> | <u>3,413,155.21</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>2,692,782.08</u> | <u>2,598,660.28</u> | <u>5,291,442.36</u> |
| 241. 90% of Adjusted MTF Returns | | | <u>2,484,979.09</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>160,337.58</u> | <u>132,275.21</u> | <u>262,138.65</u> | <u>353,151.68</u> | <u>357,900.72</u> |
| | | | | | |
| Fiscal Year | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| Expenditures (\$) | <u>482,706.91</u> | <u>264,340.73</u> | <u>553,298.55</u> | <u>661,810.72</u> | <u>669,514.38</u> |
| 242. TOTAL | | | | | <u>\$3,897,475.13</u> |

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

$$\underline{4,037,994.87} \times .10 = \underline{403,799.49}$$

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 | \$41,909.84 |
| 712-724 | Fringe Benefits - Shop Employees | 48,865.00 |
| 721 | Drug Testing | 1,404.60 |
| 728 | Office Supplies - Shop | 505.20 |
| 731 | Janitor Supplies - Shop | 1,074.60 |
| 733 | Welding Supplies | 1,794.70 |
| 734 | Safety Supplies - Shop | 4,710.71 |
| 736 | Tire Shop Supplies | 4,862.31 |
| 737 | Shop Supplies | 32,785.98 |
| 791 | Equipment Material/Parts Inventory Adjustment | 400.18 |
| 801 | Contractual Services - Shop | 3,211.00 |
| 805 | Health Services | 832.00 |
| 806 | Laundry Services | 6,771.76 |
| 807 | Data Processing - Shop | 0.00 |
| 810 | Education Expense - Shop | 5,517.64 |
| 850-859 | Communications - Shop | 4,434.87 |
| 861 | Travel and Mileage - Shop Employees | 0.00 |
| 862 | Freight Costs | 651.15 |
| 875 | Insurance - Shop Buildings | 11,905.00 |
| 876 | Insurance - Boiler and Machine | 0.00 |
| 878 | Insurance - Fleet | 48,690.92 |
| 883 | Insurance - Underground Tank | 0.00 |
| 921-923 | Utilities - Shop and Storage Buildings | 33,280.66 |
| 931 | Buildings Repairs and Maintenance | 37,600.43 |
| 932 | Yard and Storage Repairs and Maintenance | 9,232.01 |
| 933 | Shop Equipment Repairs and Maintenance | 24,270.17 |
| 934 | Office Equipment Repairs and Maintenance | 844.95 |
| 941 | Equipment Rental - Shop Pickup/Wrecker | 14,660.08 |
| 944-947 | Underground Storage Tank Expense | 1,843.00 |
| 956 | Safety Expense - Shop | 0.00 |
| 968 | Depreciation - Shop Building | 39,031.20 |
| 968 | Depreciation - Storage Building | 2,099.64 |
| 968 | Depreciation - Shop Equipment | 5,677.20 |
| 968 | Depreciation - Stockroom Expense | 0.00 |
| 707 | Other: | 2,575.17 |
| | 243. TOTAL | \$391,441.97 |

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 | \$112,355.78 |
| 709-714 | Administrative Leave | 0.00 |
| 724 | Fringe Benefits | 132,923.36 |
| 727 | Postage | 1,679.98 |
| 728 | Office Supplies | 3,457.64 |
| 730 | Dues and Subscriptions | 12,353.43 |
| 801 | Contractual Services | 5,746.14 |
| 803 | Legal Services | 909.50 |
| 804 | Auditing and Accounting Services | 11,315.00 |
| 807 | Data Processing | 7,511.53 |
| 810 | Education | 426.95 |
| 850-853 | Communications | 2,823.69 |
| 861 | Travel and Mileage | 1,796.15 |
| 862 | Freight | 197.86 |
| 873 | Public Relations | 0.00 |
| 874 | Advertising | 1,124.50 |
| 875 | Insurance - Building and Contents | 0.00 |
| 876 | Insurance - Boiler and Machinery | 0.00 |
| 877 | Insurance - Bonds | 510.00 |
| 880 | Insurance - Umbrella | 0.00 |
| 881 | Insurance - Errors and Omissions | 573.65 |
| 882 | Insurance - General Liability | 0.00 |
| 920-923 | Utilities | 4,029.50 |
| 931 | Building Repair/Maintenance | 0.00 |
| 934 | Office Equipment Repair/Maintenance | 1,664.85 |
| 942 | Building Rental | 0.00 |
| 955-956 | Miscellaneous | 1,066.42 |
| 966-967 | Overhead | 0.00 |
| 968 | Depreciation - Buildings | 5,063.09 |
| 968 | Depreciation - Engineering Equipment | 41.94 |
| 968 | Depreciation - Office Equipment and Furniture | 1,936.34 |
| | Other: | 520.92 |
| | 244. TOTAL | \$310,028.22 |
| Less: Credits to Administrative Expense | | |
| 646 | Handling Charges on Materials Sold | (301.33) |
| 629 | Overhead - State Trunkline Maintenance | (85,878.35) |
| 691 | Purchase Discounts | (2,328.46) |
| | Other: | 0.00 |
| | Total Credits to Administrative Expense | \$(88,508.14) |
| | 245. Net Administrative Expense | \$221,520.08 |

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> |
|--------------------|--------------------|--------------------------|---------------------|
| Campbell Road | Rose Township | 41,992.00 | Resurfacing |
| Gerald Miller Road | Churchill Township | 25,363.00 | PavingGravelRoads |
| | 246. Total | <u>\$67,355.00</u> | |

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 \$0.00 | 0.00 mi. | \$0.00 |
| 248. Widening | 0.00 mi. | 0.00 | 0.00 mi. | 0.00 |
| BRIDGES | | | | |
| 249. New Location | 0.00 ea. | 0.00 | 0.00 ea. | 0.00 |
| 250. TOTAL CONSTRUCTION/CAPACITY IMP | | \$0.00 | | \$0.00 |

PRESERVATION - STRUCTURAL IMPROVEMENTS

| | Primary System | | Local System | |
|---|----------------|-----------------------|--------------|---------------------|
| | *Unit | Expenditures | *Unit | Expenditures |
| ROADS | | | | |
| 251. Reconstruction | 0.00 mi. | x \$0.00 | 8.74 mi. | \$662,321.73 |
| 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 | 4.00 mi. | 1,080,649.87 | 3.25 mi. | 135,315.55 |
| 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 | | 1,080,649.87 | | 797,637.28 |
| BRIDGES | | | | |
| 261. Replacement | 0.00 ea. | 0.00 | 0.00 ea. | 0.00 |
| 262. Recondition or Repair | 0.00 ea. | 0.00 | 0.00 ea. | 0.00 |
| 263. Replace with Culvert | 0.00 ea. | 0.00 | 0.00 ea. | 0.00 |
| 264. Bridge Subtotals | | 0.00 | | 0.00 |
| 265. TOTAL PRESERVATION - STRUCT IMP | | \$1,080,649.87 | | \$797,637.28 |

*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) | | | |
| Churchill | 33.33 | 0.00 | 72,092.79 | 10.57 | 0.00 | 20,833.47 | 1,713 | 26,328.81 |
| Cumming | 36.75 | 0.00 | 79,490.25 | 5.87 | 0.00 | 11,569.77 | 698 | 10,728.26 |
| Edwards | 32.94 | 0.00 | 71,249.22 | 16.12 | 0.00 | 31,772.52 | 1,413 | 21,717.81 |
| Foster | 142.94 | 0.00 | 309,179.23 | 32.84 | 0.00 | 64,727.64 | 843 | 12,956.91 |
| Goodar | 18.67 | 0.00 | 40,383.21 | 18.92 | 0.00 | 37,291.32 | 398 | 6,117.26 |
| Hill | 38.17 | 0.00 | 82,561.71 | 22.60 | 0.00 | 44,544.60 | 1,361 | 20,918.57 |
| Horton | 17.42 | 0.00 | 37,679.46 | 21.76 | 0.00 | 42,888.96 | 927 | 14,247.99 |
| Klackung | 31.54 | 0.00 | 68,221.02 | 19.66 | 0.00 | 38,749.86 | 614 | 9,437.18 |
| Logan | 25.02 | 0.00 | 54,118.26 | 21.64 | 0.00 | 42,652.44 | 551 | 8,468.87 |
| Mills | 46.98 | 0.00 | 101,617.74 | 14.59 | 0.00 | 28,756.89 | 4,291 | 65,952.67 |
| Ogemaw | 32.11 | 0.00 | 69,453.93 | 2.04 | 0.00 | 4,020.84 | 1,223 | 18,797.51 |
| Richland | 29.79 | 0.00 | 64,435.77 | 28.91 | 0.00 | 56,981.61 | 914 | 14,048.18 |
| Rose | 60.76 | 0.00 | 131,423.88 | 12.11 | 0.00 | 23,868.81 | 1,368 | 21,026.16 |
| West Branch | 43.52 | 0.00 | 94,133.76 | 19.75 | 0.00 | 38,927.25 | 2,593 | 39,854.41 |
| 266. Totals | 589.94 | 0.00 | \$1,276,040.23 | 247.38 | 0.00 | \$487,585.98 | 18,907 | \$290,600.59 |
| 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* (\$) |
|--------------------|--|---|-----------------------|---|
| Churchill | 0.00 | 221,736.62 | 221,736.62 | 216,992.63 |
| Cumming | 0.00 | 0.00 | 0.00 | 13,091.39 |
| Edwards | 0.00 | 0.00 | 0.00 | 39,361.65 |
| Foster | 0.00 | 0.00 | 0.00 | 10,745.60 |
| Goodar | 0.00 | 0.00 | 0.00 | 5,017.40 |
| Hill | 0.00 | 235,374.13 | 235,374.13 | 127,975.61 |
| Horton | 0.00 | 0.00 | 0.00 | 2,245.70 |
| Klacking | 0.00 | 17,926.78 | 17,926.78 | 498.93 |
| Logan | 0.00 | 1,085,846.46 | 1,085,846.46 | 46,842.75 |
| Mills | 0.00 | 0.00 | 0.00 | 87,441.28 |
| Ogemaw | 0.00 | 0.00 | 0.00 | 1,122.60 |
| Richland | 0.00 | 40,016.02 | 40,016.02 | 31,736.76 |
| Rose | 0.00 | 4,117.69 | 4,117.69 | 23,917.28 |
| West Branch | 0.00 | 273,269.45 | 273,269.45 | 259,906.13 |
| 267. Totals | \$0.00 | \$1,878,287.15 | \$1,878,287.15 | \$866,895.71 |

*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: Bituminous Overlay (< 40mm)

| Project ID/Name | Total Project Cost | Date Open to Traffic | Pavement Type |
|---------------------------|---------------------------|-----------------------------|----------------------|
| 216431 Simmons Road | 43,560.07 | 09/30/2017 | Asphalt |
| 217432 Simmons Road | 88,201.49 | 08/31/2017 | Asphalt |
| 217433 Gerald Miller Road | 3,553.99 | 09/11/2017 | Gravel |

Work Type: Bituminous Reconstruction

| Project ID/Name | Total Project Cost | Date Open to Traffic | Pavement Type |
|------------------------|---------------------------|-----------------------------|----------------------|
| 217300 | 1,034,723.78 | 10/01/2016 | Gravel |

Work Type: Bituminous Resurfacing

| Project ID/Name | Total Project Cost | Date Open to Traffic | Pavement Type |
|--------------------------|---------------------------|-----------------------------|----------------------|
| 217403 Birch Point Drive | 1,123.89 | 07/31/2017 | Asphalt |

Work Type: Drn Correct, Culv Repl

| Project ID/Name | Total Project Cost | Date Open to Traffic | Pavement Type |
|---------------------------|---------------------------|-----------------------------|----------------------|
| 216503 Michigan Ave | 4,117.69 | 08/31/2017 | Earth |
| 217490 Clark Road | 49,931.05 | 08/31/2017 | Gravel |
| 216490 Ogemaw Center Road | 17,926.78 | 10/31/2016 | Gravel |
| 217390 Townhall Culvert | 16,908.80 | 09/06/2017 | Asphalt |

Work Type: Gravel Resurface

| Project ID/Name | Total Project Cost | Date Open to Traffic | Pavement Type |
|------------------------|---------------------------|-----------------------------|----------------------|
| 217491 Beach Road | 1,191.63 | 09/30/2017 | Gravel |
| 217492 Ryan Road | 10,303.36 | 08/31/2017 | Gravel |
| 217493 Craun Road | 22,026.82 | 08/31/2017 | Gravel |
| 217494 Elder Street | 2,344.28 | 05/31/2017 | Gravel |

Year Ended - 2017

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

| | | | |
|------------------|------------|------------|--------|
| 217495 Best Road | 5,341.56 | 08/31/2017 | Gravel |
| 217401 Gallagher | 177,781.28 | 09/06/2017 | Gravel |

Work Type: Reconstruct Non Freeway

| Project ID/Name | Total Project Cost | Date Open to Traffic | Pavement Type |
|---------------------------|--------------------|----------------------|---------------|
| 216401 Second Avenue | 217,341.44 | 09/05/2017 | Gravel |
| 217404 Simmons Road | 41,750.94 | 08/31/2017 | Unknown |
| 217402 Gerald Miller Road | 5,010.53 | 06/30/2017 | Gravel |
| 216403 Simmons Road | 99,756.95 | 10/01/2016 | Gravel |

Year Ended - 2017

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

Sub Ledger Report

Line: 1 Cash

| Account | Description | Amount (\$) |
|---------|------------------|--------------|
| 001-001 | Cash | 1,799,826.02 |
| 002 | Term Repo | 504,883.28 |
| 003-001 | Mercantile | 247,964.97 |
| 003-002 | Independent Bank | 247,729.10 |
| 003-003 | Flagstar | 246,981.91 |
| 004 | Petty Cash | 150.00 |
| 005 | AP | 436.11 |
| 007 | Payroll | 79.63 |
| 010 | HRA | 1,657.33 |

Line: 3 Sundry Accounts Receivable

| Account | Description | Amount (\$) |
|---------|-----------------------------|-------------|
| 040 | Accounts Receivable | 17,068.40 |
| 040 004 | Dust Control | 0.00 |
| 071 | Due From Cities & Villiages | 170.69 |

Line: 9 Other (Identify)

| Account | Description | Amount (\$) |
|---------|-------------|--------------|
| 078 | Aug MTF | (365,340.19) |

Line: 17 Deferred Revenue

| Account | Description | Amount (\$) |
|---------|------------------------|-------------|
| 340 | Deferred Revenue-Ither | 56,362.93 |

Line: 18 Other (Identify)

| Account | Description | Amount (\$) |
|---------|------------------------|-------------|
| 226 013 | DUE TO ROSE TWP | 0.00 |
| 228 000 | DUE TO STATE OF MI | 100,850.78 |
| 230 | Due to Other Gov Units | 0.00 |

Line: 33 Infrastructure - A

| Account | Description | Amount (\$) |
|---------|------------------|---------------|
| 156 | Bridges-Concrete | 2,364,091.81 |
| 159 | Roads | 21,692,000.00 |

Line: 33 Less Accumulated Depreciation - A

| Account | Description | Amount (\$) |
|---------|------------------------|-----------------|
| 157 | Bridge Deprec-Concrete | (1,089,060.87) |
| 160 | Road Deprec-Gravel | (12,845,964.88) |

Year Ended - 2017

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

Line: 41 Vested Vacation and Sick Leave - B

| Account | Description | Amount (\$) |
|---------|-----------------|-------------|
| 343 100 | Vested Vacation | 168,137.51 |

Line: 42 Installment / Lease Purchase Payable - B

| Account | Description | Amount (\$) |
|---------|--------------|-------------|
| 307 | Loan Payable | 141,848.17 |
| 307A | Loan Payable | 183,091.21 |
| 307B | Loan | 189,241.61 |

Line: 43 Other - B

| Account | Description | Amount (\$) |
|---------|----------------------|--------------|
| 350 | OPEB | 629,346.90 |
| 351 | Interest Exp on MERS | 4,205,009.00 |

Line: 49 Specify - County

| Account | Description | Amount (\$) |
|---------|------------------|-------------|
| 451 | Trucking Permits | 21,490.00 |
| 452 | ROW Permits | 1,920.00 |

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 | 0.00 |

Line: 75 CFL-Other - Local

| Account | Description | Amount (\$) |
|---------|------------------|-------------|
| 583 | Other Government | 15,000.00 |

Line: 80 SC-Other - County

| Account | Description | Amount (\$) |
|---------|-------------------|-------------|
| 642 000 | Sale of Materials | 2,340.14 |

Year Ended - 2017

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

Line: 87 Sundry Refunds - County

| Account | Description | Amount (\$) |
|---------|--------------------|-------------|
| 644 | Maps | 10.72 |
| 676 | Reimbursements | 15,857.58 |
| 678 | Reim Damage Claims | 160.07 |

Line: 90 Other2 Other - County

| Account | Description | Amount (\$) |
|---------|-------------------------------|-------------|
| 626 | Charges for Services Rendered | 771.21 |
| 632 | Road Abandonment | 0.00 |
| 648 | Depletion & Restoration Costs | 21,081.30 |
| 676 000 | Reimbursements | 0.00 |

Line: 109 Other - Local

| Account | Description | Amount (\$) |
|---------|-------------|-------------|
| - | Culvert | 0.00 |

Line: 126 Other - County

| Account | Description | Amount (\$) |
|---------|----------------------|-------------|
| 505 | Sundry A/Rec Charges | 68,275.16 |

Line: 143 Other - Primary

| Account | Description | Amount (\$) |
|---------|-------------|-------------|
| - | Parts | 0.00 |
| 510 | Parts | 254,162.64 |

Line: 177 Other - Distributive Calculation

| Account | Description | Amount (\$) |
|---------|--------------|-------------|
| 514. | Distributive | 11,684.64 |

Line: 177 Other - Total Labor Charge

| Account | Description | Amount (\$) |
|---------|--------------|-------------|
| 514 | DISTRIBUTIVE | 10,023.10 |

Line: 179 Less Applicable Payroll - Total Labor Charge

| Account | Description | Amount (\$) |
|---------|--------------------------|--------------|
| 109 | Inventory-Road | 0.00 |
| 110 | Inventory-Parts | 0.00 |
| 505 | Sundry Receivable | (5,354.89) |
| 517 | State Maintenance | (163,655.52) |
| 518 | Non Maintenance State | (6,208.54) |
| 975 | Capital Outlay | 0.00 |
| 976 | Road Equipment | (17,873.76) |
| 979 | Yard & Storage Equipment | 0.00 |

Year Ended - 2017

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

Line: 181 Total Fringe Benefits - Other

| Account | Description | Amount (\$) |
|---------|--------------|-------------|
| 720 | Unemployment | 1,829.65 |

Line: 182 Less Benefits Recovered - Other

| Account | Description | Amount (\$) |
|---------|--------------|-------------|
| 720 | Unemployment | (267.71) |

Line: 195 Expenses Distributed - Other

| Account | Description | Amount (\$) |
|---------|------------------|-------------|
| 734 000 | Safety Supplies | 21,058.51 |
| 768 000 | Signs | 151.96 |
| 810 000 | Education | 0.00 |
| 935 001 | Salt Shed Repair | 1,673.71 |
| 941 000 | Equipment Rental | 0.00 |

Line: 242 Expenditure10

| Account | Description | Amount (\$) |
|---------|---------------|-------------|
| 2015 | Non-Motorized | 669,514.38 |

Line: 243 707 Other

| Account | Description | Amount (\$) |
|---------|------------------------|-------------|
| 866 000 | Reimbursements | 2,570.59 |
| 935 000 | Salt/Sand Shed Repairs | 4.58 |

Line: 243 728 Office Supplies - Shop

| Account | Description | Amount (\$) |
|---------|-----------------|-------------|
| 728 000 | Office Supplies | 505.20 |
| 730 000 | Dues, Fees | 0.00 |

Line: 243 731 Janitor Supplies - Shop

| Account | Description | Amount (\$) |
|---------|------------------|-------------|
| 731 000 | Janitor Supplies | 1,074.60 |
| 937 002 | Oil run | 0.00 |

Line: 243 736 Tire Shop Supplies

| Account | Description | Amount (\$) |
|---------|---------------|-------------|
| 736 000 | Tire repair | 4,862.31 |
| 747 000 | Tires & Tubes | 0.00 |

Line: 243 850-859 Communications - Shop

| Account | Description | Amount (\$) |
|---------|-------------|-------------|
| 851 000 | Telephone | 4,434.87 |
| 852 000 | Radio Tower | 0.00 |

Year Ended - 2017

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

Line: 243 878 Insurance - Fleet

| Account | Description | Amount (\$) |
|---------|-------------------------|-------------|
| 878 000 | Insurance Fleet | 48,690.92 |
| 879 000 | Insurance Contractor Eq | 0.00 |

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

| Account | Description | Amount (\$) |
|---------|-------------|-------------|
| 921 000 | Electricity | 33,280.66 |
| 922 000 | Heat | 0.00 |

Line: 243 931 Buildings Repairs and Maintenance

| Account | Description | Amount (\$) |
|---------|---------------|-------------|
| 931 000 | Garage Repair | 37,600.43 |

Line: 243 932 Yard and Storage Repairs and Maintenance

| Account | Description | Amount (\$) |
|---------|--------------------|-------------|
| 931 003 | Radio Tower Repair | 9,232.01 |
| 932 000 | Yard Repair | 0.00 |

Line: 244 244 Other

| Account | Description | Amount (\$) |
|---------|-------------------------|-------------|
| 890 001 | Insurance Claims | 0.00 |
| 941 000 | Equip Rental | 486.67 |
| 960 000 | County Drain Assessment | 34.25 |