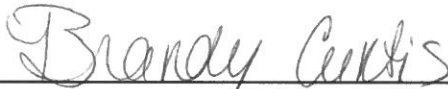


2017
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Ogemaw County
Michigan
Year Ended 2017

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

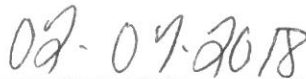
ATTEST



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		629,346.90	
	44. Total Liabilities		<u>\$1,603,473.14</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>
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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:	<u>\$654,620.49</u>

	<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	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$120,998.49</u>	<u>\$120,998.49</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	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>
DEDUCTIONS			
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.	\$0.00	0.00 mi.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		\$0.00		\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.00 mi.	\$0.00	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
Klacking	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
Klackung	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)

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

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

Work Type: Bituminous Resurfacing

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

Work Type: Drn Correct, Culv Repl

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

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
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	0.00

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