

2017
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Macomb 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	<u>\$10,856,527.22</u>
2. Investments	<u>57,894,015.57</u>
3. Accounts Receivable :	
a. Michigan Transportation Fund	<u>9,941,416.00</u>
b. State Trunkline Maintenance	<u>289,028.23</u>
c. State Transportation Department - Other	<u>505,106.07</u>
d. Due on County Road Agreement	<u>0.00</u>
e. Due on Special Assessment	<u>0.00</u>
f. Sundry Accounts Receivable	<u>3,672,712.13</u>

Inventories/Pre-Paid Insurance/Other

	<u>0.00</u>
4. Deferred Expense State Aid	<u>3,961,556.11</u>
5. Road Materials	<u>699,991.80</u>
6. Equipment Materials and Parts	<u>1,218,152.60</u>
7. Prepaid Insurance	<u>0.00</u>
8. Deferred Expense - Federal Aid	<u>0.00</u>

9. Other(4,586,200.89)**10. TOTAL ASSETS****\$84,452,304.84**

Year Ended - 2017

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$6,982,212.76
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	450,101.92
14. Advances	6,747,887.37
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	409,992.31
18. Other	3,019,979.33

Fund Balances

19. Primary Road Fund	12,869,139.41
20. Local Road Fund	6,626,646.16
21. County Road Commission Fund	47,346,345.58
22. Total Fund Balances	66,842,131.16

23. TOTAL LIABILITIES AND FUND BALANCES**\$84,452,304.84**

Year Ended - 2017

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$236,705,942.00	
25. Land Improvements	\$1,401,222.54		
25 a.Less: Accumulated Depreciation	(1,275,955.18)	125,267.36	
26. Depletable Assets	0.00		
26 a.Less: Accumulated Depreciation	0.00	0.00	
27. Buildings	28,969,229.80		
27 a.Less: Accumulated Depreciation	(10,800,292.91)	18,168,936.89	
28. Equipment - Road	8,136,817.19		
28 a.Less: Accumulated Depreciation	(6,500,057.04)	1,636,760.15	
29. Equipment - Shop	821,699.31		
29 a.Less: Accumulated Depreciation	(543,758.17)	277,941.14	
30. Equipment - Engineers	244,220.93		
30 a.Less: Accumulated Depreciation	(125,245.55)	118,975.38	
31. Yard and Storage Equipment	1,186,125.42		
31 a.Less: Accumulated Depreciation	(640,177.48)	545,947.94	
32. Office Equipment and Furniture	3,854,912.10		
32 a.Less: Accumulated Depreciation	(3,503,464.59)	351,447.51	
33. Infrastructure	1,282,122,467.00		
33 a.Less: Accumulated Depreciation	(742,194,770.00)	539,927,697.00	
34. Vehicles	25,339,163.00		
34 a.Less: Accumulated Depreciation	(19,812,508.27)	5,526,654.73	
35. Construction Work in Progress		75,850.00	
	36. Total Assets		<u>\$803,461,420.10</u>
 <u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	11,920,826.60	
	37 b.Local	9,948,277.45	
	37 c.Co. Road Comm.	241,664,619.05	
	37 d.Infrastructure	539,927,697.00	
	38. Total Equities		<u>\$803,461,420.10</u>
 <u>Long Term Debt</u>			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		816,580.19	
41. Vested Vacation and Sick Leave Payable		0.00	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		<u>\$816,580.19</u>
 <u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<u>\$0.00</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	389,219.95	84,840.05	8,127.10	482,187.10
Federal Sources				
50. Surface Tran. Program (STP)	2,022,173.58	591,668.61	0.00	2,613,842.19
51. C Funds - Federal	10.31	0.00	0.00	10.31
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	0.00	151,745.09	0.00	151,745.09
54. High Priority	0.00	0.00	34,637.56	34,637.56
55. Other	5,884,195.84	0.00	272,329.33	6,156,525.17
56. Total Federal Sources	7,906,379.73	743,413.70	306,966.89	8,956,760.32
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	8,232.16	1,767.84		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	4,018,207.27	2,023,062.23		6,041,269.50
60. Allocation	39,043,461.98	8,384,507.54		47,427,969.52
61. Total MTF	43,069,901.41	10,409,337.61		53,479,239.02
Other				
62. Local Bridge	2,042,241.28	64,245.44		2,106,486.72
63. Other	67,463.84	652,799.58	0.00	720,263.42
64. Total Other	2,109,705.12	717,045.02	0.00	2,826,750.14
Economic Development Fund				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	0.00	0.00		0.00
68. Forest Road (E)	0.00	0.00		0.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	1,697,525.17	0.00		1,697,525.17
71. Total EDF	1,697,525.17	0.00		1,697,525.17
72. Total State Sources	\$46,877,131.70	\$11,126,382.63	\$0.00	\$58,003,514.33

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	\$3,119,479.05	\$4,856.88	\$94,376.71	\$3,218,712.64
74. Township Contr.	1,382,810.14	3,096,522.39	94,802.19	4,574,134.72
75. Other	108,771.83	43,121.63	0.00	151,893.46
76. Total Contributions	4,611,061.02	3,144,500.90	189,178.90	7,944,740.82
Charges for Service				
77. Trunkline Maintenance	0.00		5,468,427.29	5,468,427.29
78. Trunkline Non-maintenance	0.00		1,818,217.50	1,818,217.50
79. Salvage Sales	0.00	0.00	11,342.84	11,342.84
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	7,297,987.63	7,297,987.63
Interest and Rents				
82. Interest Earned	93,101.05	43,510.40	342,088.93	478,700.38
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	93,101.05	43,510.40	342,088.93	478,700.38
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	4,565.38	3,759.39	101,251.29	109,576.07
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	212,062.73	282,901.61	1,725,005.54	2,219,969.88
91. Total Other	216,628.11	286,661.00	1,826,256.83	2,329,545.95
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$60,093,521.56	\$15,429,308.68	\$9,970,606.28	\$85,493,436.53

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	\$4,620,763.30	\$975,921.97		\$5,596,685.27
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.	4,620,763.30	975,921.97		5,596,685.27
Preservation - Structural Improvements				
104. Roads	23,497,984.18	8,372,733.69		31,870,717.87
105. Structures	3,608,399.56	2,078,315.12		5,686,714.68
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	119,585.96		119,585.96
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	27,106,383.74	10,570,634.77		37,677,018.51
Maintenance				
111. Roads	6,317,863.03	7,254,707.63		13,572,570.66
112. Structures	42,227.39	0.00		42,227.39
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	2,389,202.42	1,101,607.64		3,490,810.06
115. Traffic Control	5,821,386.69	459,078.46		6,280,465.15
116. Total Maintenance	14,570,679.53	8,815,393.73		23,386,073.26
117. Total Construction, Preservation And Maintenance.	46,297,826.57	20,361,950.47		66,659,777.04
Other				
118. Trunkline Maintenance	0.00		5,529,622.22	5,529,622.22
119. Trunkline Non-maintenance	0.00		1,243,823.32	1,243,823.32
120. Administrative Expense	799,498.34	351,622.24		1,151,120.58
121. Equipment - Net	228,051.32	210,842.14	154,526.57	593,420.03
122. Capital Outlay - Net	1,160,944.99	1,087,981.34	(2,328,070.54)	(79,144.21)
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	18,799.49	0.00	0.00	18,799.49
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	2,432,973.48	1,165,543.89	3,321,021.74	6,919,539.11
127. Total Other	4,640,267.62	2,815,989.61	7,920,923.31	15,377,180.54
128. Total Expenditures	\$50,938,094.19	\$23,177,940.08	\$7,920,923.31	\$82,036,957.58

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	\$60,093,521.56	\$15,429,308.68	\$9,970,606.28	\$85,493,436.53
130. Total Expenditures	50,938,094.19	23,177,940.08	7,920,923.31	82,036,957.58
131. Excess of Revenues Over (Under) Expenditures	9,155,427.37	(7,748,631.40)	2,049,682.97	3,456,478.95
132. Optional Transfers				
132 a. Primary to Local (50%)	(8,613,980.00)	8,613,980.00		0.00
132 b. Local to Primary (15%)	0.00	0.00		0.00
133. Emergency Transfers (Local to Primary)	0.00	0.00		0.00
134. Total Optional Transfers	(8,613,980.00)	8,613,980.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	541,447.37	865,348.60	2,049,682.97	3,456,478.95
136. Beginning Fund	12,327,692.04	5,761,297.56	45,296,662.61	63,385,652.21
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	12,327,692.04	5,761,297.56	45,296,662.61	63,385,652.21
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$12,869,139.41	\$6,626,646.16	\$47,346,345.58	\$66,842,131.16

Year Ended - 2017

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,469,547.33	
142. Depreciation	<u>2,529,419.02</u>	
143. Other	<u>957,752.19</u>	
144. Total Direct		<u>4,956,718.54</u>

145. Indirect Equipment Expense		<u>2,121,903.47</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>578,916.31</u>	
148. Total Operating		<u>\$578,916.31</u>

149. TOTAL EQUIPMENT EXPENSE \$7,657,538.32**Equipment Rental Credits:**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	28,750.05	10,018.21		38,768.26
151. Preservation - Structural Improvement	148,120.95	112,299.55		260,420.50
152. Maintenance	<u>2,537,601.34</u>	<u>2,387,684.52</u>		4,925,285.86
153. Inventory Operations	0.00	0.00	357,191.91	357,191.91
154. MDOT	0.00		<u>1,260,373.40</u>	<u>1,260,373.40</u>
155. Other Reimbursable Charges	0.00	0.00	176,730.68	176,730.68
156. All Other Charges	268.32	(121.05)	45,200.41	45,347.68
157. Total Equipment Rental Credits	<u>2,714,740.66</u>	<u>2,509,881.23</u>	<u>1,839,496.40</u>	<u>7,064,118.29</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>593,420.03</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$2,714,740.66</u>	<u>\$2,509,881.23</u>	<u>\$1,839,496.40</u>	<u>\$7,064,118.29</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	38.43 %	35.53 %	26.04 %	100.00 %
161. Prorated Total Equipment Expense	<u>2,942,791.98</u>	<u>2,720,723.37</u>	<u>1,994,022.97</u>	<u>7,657,538.32</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>228,051.32</u>	<u>210,842.14</u>	<u>154,526.57</u>	<u>593,420.03</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.	\$168,050.27	\$242,665.58
164. Primary Preservation - Struct Imp.	1,117,085.16	1,613,049.69
165. Primary Maintenance	2,077,572.69	2,999,975.35
166. Local Construction/Cap. Imp.	49,545.37	71,542.56
167. Local Preservation - Struct. Imp.	466,628.96	673,803.35
168. Local Maintenance	1,431,232.57	2,066,672.62
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	601,292.78	868,254.55
171. Equipment Expense - Indirect	238,154.58	343,890.68
172. Equipment Expense - Operating	0.00	0.00
173. Administration	841,752.19	1,215,474.17
174. State Trunkline Maintenance	1,118,498.55	
175. Sundry Account Rec.	552,881.57	
176. Capital Outlay	0.00	0.00
177. Other	5,967,094.61	5,104,517.22
178. Total Payroll	\$14,629,789.30	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$14,629,789.30	Total Distributive \$15,199,845.77

	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	\$2,384,228.29	\$368,531.92	\$5,363,367.71	\$9,521,771.02	\$89,086.57	\$67,965.51	17,794,951.02
182. Less: Benefits Recovered	(358,171.80)	(29,349.44)	(685,897.26)	(1,427,460.57)	(13,248.11)	(7,761.69)	(2,521,888.87)
183. Less: Refunds	(3,699.41)	0.00	0.00	(68,355.68)	0.00	(1,161.29)	(73,216.38)
184. Benefits to be Distributed	2,022,357.08	339,182.48	4,677,470.45	8,025,954.77	75,838.46	59,042.53	15,199,845.77
185. Applicable Labor Cost	10,526,345.33	10,526,345.33	10,526,345.33	10,526,345.33	10,526,345.33	10,526,345.33	
186. Factor	0.192123	0.032222	0.444358	0.762464	0.007205	0.005609	1.443981

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.	\$4,620,763.30	\$574,825.05
188. Primary Preservation - Struct Imp.	27,106,383.74	3,204,916.69
189. Primary Maintenance	14,570,679.53	1,562,938.12
190. Local Construction/Cap. Imp.	975,921.97	108,316.09
191. Local Preservation - Struct. Imp.	10,570,634.77	1,076,486.58
192. Local Maintenance	8,815,393.73	941,852.74
193. Other	3,487,465.76	341,973.64
194. TOTAL	\$70,147,242.80	\$7,811,308.91

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	78,871.52	(7,411.45)	0.00	0.00	7,739,848.84	\$7,811,308.91
196. Applicable Operation Cost	70,147,242.80	70,147,242.80	70,147,242.80	70,147,242.80	70,147,242.80	
197. Factor	0.001124	(0.000106)	0.000000	0.000000	0.110337	\$0.111355

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.	\$1,014,538.15	\$239,422.23	\$3,606,225.15	\$736,499.74	\$4,620,763.30	\$975,921.97
199. Preser - Struct. Imp.	6,906,005.30	3,710,037.76	20,200,378.44	6,741,011.05	27,106,383.74	10,451,048.81
200. Special Assessment	0.00	12,821.36	0.00	106,764.60	0.00	119,585.96
201. Maintenance	11,289,418.26	8,293,204.73	3,281,261.27	522,189.00	14,570,679.53	8,815,393.73
202. Total	<u>\$19,209,961.71</u>	<u>\$12,255,486.08</u>	<u>\$27,087,864.86</u>	<u>\$8,106,464.39</u>	<u>\$46,297,826.57</u>	<u>\$20,361,950.47</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	\$948,842.76	\$169,655.79
204. Fringe Benefits	1,366,709.15	245,155.97
205. Equipment Rental	1,116,291.96	144,081.44
206. Materials	1,035,052.42	515,100.73
207. Handling Charges	0.00	0.00
208. Overhead	1,169,842.49	165,440.97
209. Other	0.00	0.00
210. Total Charges for Current Yea	\$5,636,738.78	\$1,239,434.90
211. Beginning Balance	205,191.30	676,677.17
212. Sub-Total	5,841,930.08	1,916,112.07
213. Less Credits	(5,552,901.85)	(1,411,006.00)
214. Ending Balance	\$289,028.23	\$505,106.07

Year Ended - 2017

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	97,604.00
217. Equipment Road (976, 981)	3,163,749.71
218. Equipment Shop (977)	46,632.00
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	89,913.50
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$3,397,899.21</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	1,305,812.67	1,207,273.59	884,812.95	3,397,899.21
225. Less: Equipment Retirements 689	(52.98)	(43.63)	(1,174.99)	(1,271.60)
226. Sub-total	1,305,759.69	1,207,229.96	883,637.96	3,396,627.61
227. Less: Depreciation and Depletion 968	(144,814.70)	(119,248.62)	(3,211,708.50)	(3,475,771.82)
228. Net Capital Outlay Expenditure	<u>\$1,160,944.99</u>	<u>\$1,087,981.34</u>	<u>\$(2,328,070.54)</u>	<u>\$(79,144.21)</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)	10,759,881.61	8,860,296.11	238,633,275.59	258,253,453.31
230. Percentage of Total	4.17 %	3.43 %	92.40 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>4,565.38</u>	<u>3,759.39</u>	<u>101,251.29</u>	<u>109,576.07</u>

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>\$53,479,239.02</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 5 Expenditures)			<u>1,151,120.58</u>
234. Total Capital Outlay (from Capital Outlay)			<u>3,397,899.21</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 5 Expenditures)			<u>18,799.49</u>
236 a. Total Deductions			<u>4,567,819.28</u>
236 b. Adjusted MTF Returns			<u>48,911,419.74</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$27,106,383.74</u>	<u>\$10,570,634.77</u>	<u>37,677,018.51</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>14,570,679.53</u>	<u>8,815,393.73</u>	<u>23,386,073.26</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(3,265,337.73)</u>	<u>(743,413.70)</u>	<u>(4,008,751.43)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>38,411,725.54</u>	<u>18,642,614.80</u>	<u>57,054,340.34</u>
241. 90% of Adjusted MTF Returns			<u>44,020,277.77</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>1,309,322.99</u>	<u>2,061,970.27</u>	<u>775,461.81</u>	<u>3,027,530.94</u>	<u>2,787,434.26</u>
Fiscal Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Expenditures (\$)	<u>927,077.53</u>	<u>367,364.91</u>	<u>2,991,565.88</u>	<u>1,856,876.47</u>	<u>1,280,690.60</u>
242. TOTAL					<u>\$17,385,295.66</u>

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

$$\underline{3,479,239.02} \times .10 = \underline{5,347,923.90}$$

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	\$238,154.58
712-724	Fringe Benefits - Shop Employees	343,890.68
721	Drug Testing	0.00
728	Office Supplies - Shop	804.68
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	0.00
734	Safety Supplies - Shop	7,636.49
736	Tire Shop Supplies	0.00
737	Shop Supplies	104,882.56
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	6,667.30
807	Data Processing - Shop	3,588.78
810	Education Expense - Shop	318.53
850-859	Communications - Shop	49,148.69
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	8,402.48
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	364,518.05
883	Insurance - Underground Tank	8,987.42
921-923	Utilities - Shop and Storage Buildings	255,176.40
931	Buildings Repairs and Maintenance	102,551.74
932	Yard and Storage Repairs and Maintenance	7,372.26
933	Shop Equipment Repairs and Maintenance	10,951.92
934	Office Equipment Repairs and Maintenance	2,200.00
941	Equipment Rental - Shop Pickup/Wrecker	13,808.57
944-947	Underground Storage Tank Expense	800.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	349,365.82
968	Depreciation - Storage Building	46,415.50
968	Depreciation - Shop Equipment	44,427.49
968	Depreciation - Stockroom Expense	33,769.14
707	Other:	118,064.39
	243. TOTAL	\$2,121,903.47

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	\$841,752.19
709-714	Administrative Leave	0.00
724	Fringe Benefits	1,215,474.17
727	Postage	5,016.70
728	Office Supplies	44,213.93
730	Dues and Subscriptions	34,606.93
801	Contractual Services	20,920.00
803	Legal Services	0.00
804	Auditing and Accounting Services	20,000.00
807	Data Processing	169,414.75
810	Education	0.00
850-853	Communications	62,001.06
861	Travel and Mileage	1,994.00
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	100.00
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	6,553.98
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	12,371.25
882	Insurance - General Liability	0.00
920-923	Utilities	145,655.61
931	Building Repair/Maintenance	36,915.95
934	Office Equipment Repair/Maintenance	934.74
942	Building Rental	0.00
955-956	Miscellaneous	779.63
966-967	Overhead	0.00
968	Depreciation - Buildings	126,896.37
968	Depreciation - Engineering Equipment	442.28
968	Depreciation - Office Equipment and Furniture	90,524.70
	Other:	7,312.53
	244. TOTAL	\$2,843,880.77
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(48,089.28)
629	Overhead - State Trunkline Maintenance	(1,644,670.91)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(1,692,760.19)
	245. Net Administrative Expense	\$1,151,120.58

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.

Road Name

Location

Amount Spent (\$)

Project Type

246. Total

Year Ended - 2017

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

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

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
247. New Construction, New Location	0.00 mi.	x \$0.00	0.00 mi.	\$975,921.97
248. Widening	0.82 mi.	4,620,763.30	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		<u>\$4,620,763.30</u>		<u>\$975,921.97</u>

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.82 mi.	x \$6,175,074.38	0.03 mi.	\$280,134.76
252. Resurfacing	10.01 mi.	14,403,091.49	2.38 mi.	5,477,475.49
253. Gravel Surfacing	0.00 mi.	0.00	18.00 mi.	1,651,740.52
254. Paving Gravel Roads	0.00 mi.	223,302.11	0.47 mi.	958,772.63
SAFETY PROJECTS				
255. Intersection Improvements	89.00 ea.	2,695,044.92	9.00 ea.	4,610.29
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	2.00 ea.	1,471.28	2.00 ea.	119,585.96
260. Subtotals		<u>23,497,984.18</u>		<u>8,492,319.65</u>
BRIDGES				
261. Replacement	2.00 ea.	3,303,816.91	2.00 ea.	2,007,920.17
262. Recondition or Repair	2.00 ea.	304,582.65	0.00 ea.	70,394.95
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		<u>3,608,399.56</u>		<u>2,078,315.12</u>
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$27,106,383.74</u>		<u>\$10,570,634.77</u>

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

Year Ended - 2017

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

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Armada	48.63	3.64	112,033.53	28.19	2.48	83,544.33	5,379	82,675.23
Bruce	60.29	35.28	196,768.95	22.42	13.82	200,120.88	8,700	133,719.00
Chesterfield	131.44	131.44	531,543.37	22.03	22.03	291,985.63	43,381	666,765.97
Clinton	218.04	218.04	881,753.73	56.22	56.22	745,139.90	96,796	1,487,754.52
Harrison	67.95	67.95	274,789.79	21.90	21.90	290,262.59	24,587	377,902.19
Lenox	55.56	14.03	146,566.71	19.03	8.61	134,654.76	10,470	160,923.90
Macomb	255.70	255.70	1,034,050.79	33.37	33.37	442,285.97	79,580	1,223,144.60
Ray	49.52	9.98	125,884.14	24.85	9.55	156,732.00	3,739	57,468.43
Richmond	66.44	9.12	160,864.45	19.03	3.57	77,788.44	3,665	56,331.05
Shelby	231.89	231.89	937,763.16	45.66	45.66	605,177.64	73,804	1,134,367.48
Washington	98.71	98.71	399,183.24	37.20	37.20	493,048.81	25,139	386,386.43
266. Totals	1,284.17	1,075.78	\$4,801,201.86	329.90	254.41	\$3,520,740.95	375,240	\$5,767,438.80
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* (\$)
Armada	0.00	378,733.85	378,733.85	22,830.00
Bruce	975,921.97	688,265.24	1,664,187.21	71,705.71
Chesterfield	0.00	1,960,105.17	1,960,105.17	0.00
Clinton	7,744.94	4,669,293.58	4,677,038.52	926,974.46
Harrison	0.00	3,641,063.84	3,641,063.84	268,916.40
Lenox	0.00	634,422.63	634,422.63	45,125.00
Macomb	3,867,482.26	7,008,909.33	10,876,391.59	2,609,072.80
Ray	0.00	760,044.42	760,044.42	45,645.00
Richmond	0.00	468,957.10	468,957.10	21,960.00
Shelby	120,793.18	2,477,922.46	2,598,715.64	504,562.96
Washington	365.96	2,570,538.82	2,570,904.78	57,342.39
267. Totals	\$4,972,308.31	\$25,258,256.44	\$30,230,564.75	\$4,574,134.72

*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 Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
1603	1,039,756.00	11/25/2016	Asphalt

Work Type: Bituminous Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
1597	1,503,799.00	11/25/2016	Concrete

Work Type: Concrete Patching

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
6666692017	36,245.00	07/21/2017	Concrete
6666682017	115,000.00	07/28/2017	Concrete
6666652017	126,458.00	07/14/2017	Concrete
6666642017	84,215.00	02/24/2017	Concrete
6666632017	45,000.00	06/23/2017	Concrete
6666622017	169,233.00	02/23/2017	Concrete
6666612017	715,000.00	06/30/2017	Concrete
66666102017	78,350.00	07/14/2017	Concrete
66666072017	63,550.00	07/21/2017	Concrete
6666132017	55,905.00	08/25/2017	Concrete
6666112017	75,875.00	08/04/2017	Concrete
0000062017	4,200,000.00	07/16/2017	Concrete
0000032017	2,164,266.00	06/30/2017	Concrete
0000012017	715,000.00	09/23/2017	Concrete
1617	244,899.00	08/30/2017	Concrete

Work Type: Macomb Concrete Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
1091	4,892,198.00	08/31/2017	Concrete

Year Ended - 2017

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

Work Type: Mill/Repair Subbase/HMA Overlay

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
0000192017	274,790.00	09/21/2017	Concrete

Work Type: New Construction

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
0000102017	78,350.00	08/25/2017	Asphalt

Work Type: Wedge

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
99999082017	136,025.00	07/21/2017	Asphalt