

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

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

1. Cash	\$1,344,294.16
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	574,697.82
b. State Trunkline Maintenance	0.00
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	1,943.00
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	713,741.64

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	162,813.87
6. Equipment Materials and Parts	184,234.86
7. Prepaid Insurance	66,754.75
8. Deferred Expense - Federal Aid	0.00

Other

0.00

10. TOTAL ASSETS**\$3,048,480.10**

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$154,798.39
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	66,213.06
14. Advances	65,657.26
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	707,000.00
18. Other	674.74

Fund Balances

19. Primary Road Fund	830.93
20. Local Road Fund	34.97
21. County Road Commission Fund	2,053,270.75
22. Total Fund Balances	2,054,136.65

23. TOTAL LIABILITIES AND FUND BALANCES

\$3,048,480.10

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$92,464.31	
25. Land Improvements	\$0.00		
25 a.Less: Accumulated Depreciation	0.00	0.00	
26. Depletable Assets	0.00		
26 a.Less: Accumulated Depreciation	0.00	0.00	
27. Buildings	523,627.82		
27 a.Less: Accumulated Depreciation	(401,525.27)	122,102.55	
28. Equipment - Road	4,660,926.10		
28 a.Less: Accumulated Depreciation	(3,769,369.04)	891,557.06	
29. Equipment - Shop	70,117.71		
29 a.Less: Accumulated Depreciation	(65,213.72)	4,903.99	
30. Equipment - Engineers	0.00		
30 a.Less: Accumulated Depreciation	0.00	0.00	
31. Equipment - Yard and Storage	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Equipment and Furniture - Office	17,466.00		
32 a.Less: Accumulated Depreciation	(9,864.14)	7,601.86	
33. Infrastructure	31,389,510.05		
33 a.Less: Accumulated Depreciation	(11,719,723.33)	19,669,786.72	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		\$20,788,416.49
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	1,118,629.77	
	37 d.Infrastructure	19,669,786.72	
	38. Total Equities		\$20,788,416.49
<u>Long Term Debt</u>			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		65,281.03	
42. Installment/Lease Purchase Payable		635,823.19	
43. Other		6,311,546.00	
	44. Total Liabilities		\$7,012,650.22
<u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			\$0.00

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

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	\$695,595.31	\$695,595.31
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	695,595.31	695,595.31
Licenses and Permits				
49. Specify	0.00	0.00	56,317.00	56,317.00
Federal Sources				
50. Surface Tran. Program (STP)	699,250.21	0.00	0.00	699,250.21
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	699,250.21	0.00	0.00	699,250.21
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,093.67	3,906.33		10,000.00
58. Snow Removal	0.00	241,439.65		241,439.65
59. Urban Road	0.00	0.00		0.00
60. Allocation	1,976,285.05	1,266,892.15		3,243,177.20
61. Total MTF	1,982,378.72	1,512,238.13		3,494,616.85
Other				
62. Local Bridge	660,635.66	0.00		660,635.66
63. Other	0.00	246,881.89	0.00	246,881.89
64. Total Other	660,635.66	246,881.89	0.00	907,517.55
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)	256,084.91	0.00		256,084.91
68. Forest Road (E)	0.00	82,660.09		82,660.09
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	256,084.91	82,660.09		338,745.00
72. Total State Sources	\$2,899,099.29	\$1,841,780.11	\$0.00	\$4,740,879.40

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	412,669.61	0.00	412,669.61
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	412,669.61	0.00	412,669.61
Charges for Service				
77. Trunkline Maintenance	0.00		0.00	0.00
78. Trunkline Non-maintenance	0.00		0.00	0.00
79. Salvage Sales	0.00	0.00	4,059.45	4,059.45
80. Other	0.00	0.00	937.50	937.50
81. Total Charges	0.00	0.00	4,996.95	4,996.95
Interest and Rents				
82. Interest Earned	0.00	0.00	2,069.13	2,069.13
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	0.00	0.00	2,069.13	2,069.13
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	13,355.00	13,355.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	18,580.15	18,580.15
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	10,617.29	10,617.29
91. Total Other	0.00	0.00	42,552.44	42,552.44
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	\$3,598,349.50	\$2,254,449.72	\$801,530.83	\$6,654,330.05

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

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	743,215.76	132,215.25		875,431.01
105. Structures	778,250.19	0.00		778,250.19
106. Safety Projects	580,598.72	0.00		580,598.72
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.	2,102,064.67	132,215.25		2,234,279.92
Maintenance				
111. Roads	545,732.35	1,682,561.99		2,228,294.34
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	759,467.75	460,538.15		1,220,005.90
115. Traffic Control	63,296.71	38,651.51		101,948.22
116. Total Maintenance	1,368,496.81	2,181,751.65		3,550,248.46
117. Total Construction, Preservation And Maintenance	3,470,561.48	2,313,966.90		5,784,528.38
Other				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	326,316.51	217,568.71		543,885.22
121. Equipment - Net	57,270.44	87,879.14	2,263.51	147,413.09
122. Capital Outlay - Net	0.00	0.00	(314,480.67)	(314,480.67)
123. Debt Principal Payment	0.00	0.00	104,153.85	104,153.85
124. Interest Expense	0.00	0.00	13,173.81	13,173.81
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	383,586.95	305,447.85	(194,889.50)	494,145.30
128. Total Expenditures	\$3,854,148.43	\$2,619,414.75	\$(194,889.50)	\$6,278,673.68

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	\$3,598,349.50	\$2,254,449.72	\$801,530.83	\$6,654,330.05
130. Total Expenditures	3,854,148.43	2,619,414.75	(194,889.50)	6,278,673.68
131. Excess of Revenues Over (Under) Expenditures	(255,798.93)	(364,965.03)	996,420.33	375,656.37
132. Optional Transfers				
132 a. Primary to Local (50%)	0.00	0.00		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	0.00	0.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(255,798.93)	(364,965.03)	996,420.33	375,656.37
136. Beginning Fund	139,629.86	0.00	1,538,850.42	1,678,480.28
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	139,629.86	0.00	1,538,850.42	1,678,480.28
139. Interfund Transfer(County to Primary and/or Local)	117,000.00	365,000.00	(482,000.00)	0.00
140. Ending Fund Balance	\$830.93	\$34.97	\$2,053,270.75	\$2,054,136.65

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$240,007.35
142. Depreciation	416,361.18
143. Other	356,733.95

144. Total Direct 1,013,102.48

145. Indirect Equipment Expense 374,079.15

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	192,931.49

148. Total Operating \$192,931.49

149. TOTAL EQUIPMENT EXPENSE \$1,580,113.12

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	6,673.14	7,505.28		14,178.42
152. Maintenance	549,935.24	846,587.47		1,396,522.71
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		0.00	0.00
155. Other Reimbursable Charges	0.00	0.00	21,998.90	21,998.90
156. All Other Charges	0.00	0.00	0.00	0.00
157. Total Equipment Rental Credits	556,608.38	854,092.75	21,998.90	1,432,700.03

(A) (B) (C) (D)

158. (Gain) or Loss on Usage of Equipment 147,413.09

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$556,608.38</u>	<u>\$854,092.75</u>	<u>\$21,998.90</u>	<u>\$1,432,700.03</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	38.85 %	59.61 %	1.54 %	100.00 %
161. Prorated Total Equipment Expense	<u>613,878.82</u>	<u>941,971.89</u>	<u>24,262.41</u>	<u>1,580,113.12</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>57,270.44</u>	<u>87,879.14</u>	<u>2,263.51</u>	<u>147,413.09</u>

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	2,467.35	0.00
165. Primary Maintenance	225,437.56	0.00
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	3,736.83	0.00
168. Local Maintenance	312,259.86	0.00
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	112,155.70	0.00
171. Equipment Expense - Indirect	82,112.04	0.00
172. Equipment Expense - Operating	0.00	0.00
173. Administration	216,093.90	0.00
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	59,931.30	0.00
178. Total Payroll	\$1,014,194.54	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$1,014,194.54	Total Distributive \$0.00

	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	\$113,698.49	\$41,104.00	\$488,858.07	\$490,271.45	\$12,916.26	\$7,232.44	\$1,154,080.71
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183. Less: Refunds	0.00	(3,408.00)	0.00	0.00	0.00	0.00	(3,408.00)
184. Benefits to be Distributed	113,698.49	37,696.00	488,858.07	490,271.45	12,916.26	7,232.44	1,150,672.71
185. Applicable Labor Cost	1,016,728.99	1,016,728.99	1,016,728.99	1,016,728.99	1,016,728.99	1,016,728.99	
186. Factor	0.111828	0.037076	0.480815	0.482205	0.012704	0.007113	1.131741

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

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.	2,022,670.92	0.00
189. Primary Maintenance	1,316,810.64	0.00
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	127,221.67	0.00
192. Local Maintenance	2,099,350.03	0.00
193. Other	0.00	0.00
194. TOTAL	\$5,566,053.26	\$0.00

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	5,334.17	0.00	50,055.00	0.00	163,085.95	\$218,475.12
196. Applicable Operation Cost	5,566,053.26	5,566,053.26	5,566,053.26	5,566,053.26	5,566,053.26	
197. Factor	0.000958	0.000000	0.008993	0.000000	0.029300	\$0.039251

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	150,533.56	27,627.81	1,951,531.11	104,587.44	2,102,064.67	132,215.25
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,354,347.33	1,989,944.00	14,149.48	191,807.65	1,368,496.81	2,181,751.65
202. Total	\$1,504,880.89	\$2,017,571.81	\$1,965,680.59	\$296,395.09	\$3,470,561.48	\$2,313,966.90

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$0.00	\$0.00
204. Fringe Benefits	0.00	0.00
205. Equipment Rental	0.00	0.00
206. Materials	0.00	0.00
207. Handling Charges	0.00	0.00
208. Overhead	0.00	0.00
209. Other	0.00	0.00
210. Total Charges for Current Yea	\$0.00	\$0.00
211. Beginning Balance	0.00	0.00
212. Sub-Total	0.00	0.00
213. Less Credits	0.00	0.00
214. Ending Balance	\$0.00	\$0.00

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	126,900.06
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$126,900.06</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	126,900.06	126,900.06
225. Less: Equipment Retirements 689	0.00	0.00	(1,419.85)	(1,419.85)
226. Sub-total	0.00	0.00	125,480.21	125,480.21
227. Less: Depreciation and Depletion 968	0.00	0.00	(439,960.88)	(439,960.88)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(314,480.67)</u>	<u>\$(314,480.67)</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	1,433,110.44	1,433,110.44
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	18,580.15	18,580.15

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

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>\$3,494,616.85</u>
DEDUCTIONS			
233. Administrative Expense (from Page 5 Expenditures)			<u>543,885.22</u>
234. Total Capital Outlay (from Capital Outlay)			<u>126,900.06</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>104,153.85</u>
236. Interest Expense (from Page 5 Expenditures)			<u>13,173.81</u>
236 a. Total Deductions			<u>788,112.94</u>
236 b. Adjusted MTF Returns			<u>2,706,503.91</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$2,102,064.67</u>	<u>\$132,215.25</u>	<u>2,234,279.92</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>1,368,496.81</u>	<u>2,181,751.65</u>	<u>3,550,248.46</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(699,250.21)</u>	<u>0.00</u>	<u>(699,250.21)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>2,771,311.27</u>	<u>2,313,966.90</u>	<u>5,085,278.17</u>
241. 90% of Adjusted MTF Returns			<u>2,435,853.52</u>

Kalkaska

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

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

Fiscal Year	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Expenditures (\$)	<u>43,636.92</u>	<u>549,147.67</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Fiscal Year	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Expenditures (\$)	<u>0.00</u>	<u>0.00</u>	<u>178,598.85</u>	<u>21,762.38</u>	<u>182,510.56</u>
				242. TOTAL	<u>\$975,656.38</u>

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

$$\underline{3,494,616.85} \times .10 = \underline{349,461.69}$$

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$82,121.00
712-724	Fringe Benefits - Shop Employees	93,603.46
721	Drug Testing	2,310.00
728	Office Supplies - Shop	1,524.10
731	Janitor Supplies - Shop	4,671.31
733	Welding Supplies	4,168.41
734	Safety Supplies - Shop	1,767.97
736	Tire Shop Supplies	0.00
737	Shop Supplies	5,337.30
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	5,187.48
807	Data Processing - Shop	0.00
810	Education Expense - Shop	430.00
850-859	Communications - Shop	5,227.48
861	Travel and Mileage - Shop Employees	500.97
862	Freight Costs	0.00
875	Insurance - Shop Buildings	7,563.75
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	35,241.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	26,911.23
931	Buildings Repairs and Maintenance	19,795.60
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	16,297.96
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	15,852.95
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	4,624.19
968	Depreciation - Stockroom Expense	0.00
707	Other:	40,942.99
	243. TOTAL	\$374,079.15

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

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	\$212,209.62
709-714	Administrative Leave	0.00
724	Fringe Benefits	240,879.48
727	Postage	740.65
728	Office Supplies	5,258.55
730	Dues and Subscriptions	9,498.70
801	Contractual Services	0.00
803	Legal Services	7,190.64
804	Auditing and Accounting Services	6,900.00
807	Data Processing	12,697.47
810	Education	1,514.49
850-853	Communications	3,354.28
861	Travel and Mileage	3,380.10
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	24.80
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	13,031.75
881	Insurance - Errors and Omissions	4,547.75
882	Insurance - General Liability	0.00
920-923	Utilities	5,773.71
931	Building Repair/Maintenance	396.25
934	Office Equipment Repair/Maintenance	1,571.70
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	3,122.56
	Other:	15,517.43
	244. TOTAL	\$547,609.93
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(3,724.71)
	Other:	0.00
	Total Credits to Administrative Expense	\$(3,724.71)
	245. Net Administrative Expense	\$543,885.22

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

Forest Road Report

This information is required by Act 231, P.A. of 1987, as amended.

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
North Sharon Road	Garfield Township	163,840.35	CulvertReplacement
		246. Total	
		<u>\$163,840.35</u>	

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

**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	6.12 mi.	x \$734,890.94	0.00 mi.	\$0.00
252. Resurfacing	7.70 mi.	8,324.82	2.25 mi.	132,215.25
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	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	2.08 ea.	580,598.72	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		1,323,814.48		132,215.25
BRIDGES				
261. Replacement	1.00 ea.	778,250.19	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		778,250.19		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$2,102,064.67		\$132,215.25

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

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads			Population Outside Municipalities	Funds Received (\$)
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)		
Bear Lake Township	42.66	0.00	74,143.08	17.80	0.00	28,248.60	0	0.00
Blue Lake Township	41.46	0.00	72,057.48	23.30	0.00	36,977.10	0	0.00
Boardman Township	57.43	0.00	99,813.34	12.40	0.00	19,678.80	0	0.00
Clearwater Township	47.72	0.00	82,937.36	22.33	0.00	35,437.71	0	0.00
Coldsprings Township	48.36	0.00	84,049.68	21.00	0.00	33,327.00	0	0.00
Excelsior Township	35.90	0.00	62,394.20	10.20	0.00	16,187.40	0	0.00
Garfield Township	108.40	0.00	188,399.20	39.37	0.00	62,480.19	0	0.00
Kalkaska Township	99.52	0.00	172,965.75	12.57	0.00	19,948.59	0	0.00
Oliver Township	22.17	0.00	38,531.46	21.21	0.00	33,660.27	0	0.00
Orange Township	32.94	0.00	57,249.72	11.80	0.00	18,726.60	0	0.00
Rapid River Township	52.10	0.00	90,549.80	12.50	0.00	19,837.50	0	0.00
Springfield Township	31.96	0.00	55,546.48	25.90	0.00	41,103.30	0	0.00
266. Totals	620.62	0.00	\$1,078,637.55	230.38	0.00	\$365,613.06	0	\$0.00
Local Road Rate Per Mile			1738	Primary Road Rate Per Mile			1587	
Local Urban Road Rate Per Mile			1517	Primary Urban Road Rate Per Mile			9102	
Population Rate Per Capita			12.36					

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Blue Lake	0.00	0.00	0.00	16,011.60
Boardman Township	0.00	0.00	0.00	3,949.89
Clearwater Township	0.00	132,215.19	132,215.19	112,219.77
Cold Springs	0.00	1,086,897.23	1,086,897.23	9,310.00
Excelsior	0.00	20,937.79	20,937.79	0.00
Garfield	0.00	942,090.53	942,090.53	0.00
Kalkaska	0.00	0.00	0.00	13,891.25
Oliver	0.00	51,614.36	51,614.36	0.00
Orange Township	0.00	524.82	524.82	0.00
Rapid River	0.00	0.00	0.00	257,287.10
Springfield Township				
267. Totals	\$0.00	\$2,234,279.92	\$2,234,279.92	\$412,669.61

*The Township Contributions Totals and the Funds expended for Construction and Preservation amount may not balance. The Township Contributions list all funds contributed by each township and will balance back to the amount reported on the Statement of Revenues, Line 74, Township Contributions.

The total funds expended are for Construction and Preservation only. They do not contain funds expended for Routine Preventative Maintenance.

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type:

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
16-03-03	559,660.95	10/01/2016	Asphalt
16-03-01	522,967.11	07/29/2016	Asphalt
16-01-01	132,215.19	05/13/2016	Asphalt

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

Sub Ledger Report

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	Due to State	674.74

Line: 43 Other - B

Account	Description	Amount (\$)
344-01	Net pension liability	5,787,089.00
344-02	OPEB payable	524,457.00

Line: 49 Specify - County

Account	Description	Amount (\$)
450	Permits	56,317.00

Line: 50 Surface Tran. Program (STP) - Primary

Account	Description	Amount (\$)
510-003	Federal Safety	434,562.48
510-071	Federal STP	264,687.73

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
556	Other State Contributions	246,881.89

Line: 80 SC-Other - County

Account	Description	Amount (\$)
600-644	Maps	125.00
600-646	Charges for services	812.50

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
675	Contributions/Enterprise	1,285.00
675-3	Other/Inventory	9,332.29

Line: 95 Inst. Purch. / Lease - County

Account	Description	Amount (\$)
695-697	Lease	0.00

Line: 123 Debt Principal Payment - County

Account	Description	Amount (\$)
991	LTD Principal	104,153.85

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

Line: 124 Interest Expense - County

Account	Description	Amount (\$)
995	Interest Expenses	13,173.81

Line: 143 Other - Primary

Account	Description	Amount (\$)
A510	parts/materials/equipment	356,733.95

Line: 155 Other Reimburse Charges - County

Account	Description	Amount (\$)
A511	Equipment Rental	0.00
A514	Equipment Rental	15,386.50
A515	Equipment Rental	6,612.40

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
A514	Distributive	59,931.30

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
A513-720	Unemployment	7,232.44

Line: 183 Less Refunds - Workers Comp. Insurance

Account	Description	Amount (\$)
A513-719	WC Refunds	(3,408.00)

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
A514	Labor material inventory	6,312.61
A514	Other	8,874.99
A514-704	Fringe Benefits	68,318.57
A514-704	Unallocated Wages	53,627.65
A514-705	General Engineering	15,298.50
A514-941	Equipment charges	17,069.64
A514-995	Labor to inventory	(2,949.89)
A514-996	Benefits to inventory	(3,466.12)

Line: 242 Expenditure10

Account	Description	Amount (\$)
A459/489	heavy Maintenance	182,510.56

Line: 243 707 Other

Account	Description	Amount (\$)
A511-736	Material indirect	37,756.20
A511-969	Indirect miscellaneous	3,186.79

Year Ended - 2016

Start: 01/01/2016 End: 12/31/2016

Line: 244 244 Other

Account	Description	Amount (\$)
a515	Equipment Usage	0.00
A515-941	Admin equip charge	6,612.40
A515-969	Admin miscellaneous	8,905.03

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
16-03-03	ea	2.08

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
16-03-03	Realign curve	580,598.72