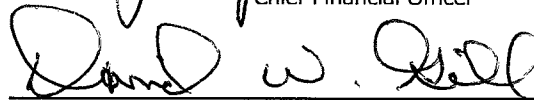


2017  
FISCAL YEAR  
ANNUAL FINANCIAL REPORT  
BOARD OF COUNTY ROAD COMMISSIONERS  
Kalkaska County  
Michigan  
Year Ended 2017

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

June 1, 2018  
\_\_\_\_\_  
Date

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

**BALANCE SHEET**

**Assets**

**General Operating Fund**

1. Cash	\$2,180,363.02
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	650,916.22
b. State Trunkline Maintenance	0.00
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	54,632.46
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	736,706.46

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

4. Deferred Expense State Aid	0.00
5. Road Materials	151,482.30
6. Equipment Materials and Parts	220,232.10
7. Prepaid Insurance	60,217.97
8. Deferred Expense - Federal Aid	0.00

**9. Other**

0.00

**10. TOTAL ASSETS**

**\$4,054,550.53**

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

**Liabilities and Fund Balances**

**Liabilities**

11. Accounts Payable	\$317,588.96
12. Notes Payable ( Short Term)	0.00
13. Accrued Liability	85,945.75
14. Advances	0.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	729,000.00
18. Other	0.00

**Fund Balances**

19. Primary Road Fund	39,302.02
20. Local Road Fund	8,486.27
21. County Road Commission Fund	2,874,227.53
<b>22. Total Fund Balances</b>	<b>2,922,015.82</b>

**23. TOTAL LIABILITIES AND FUND BALANCES**

**\$4,054,550.53**

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

**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	527,706.82		
27 a.Less: Accumulated Depreciation	(416,490.20)	111,216.62	
28. Equipment - Road	5,863,187.16		
28 a.Less: Accumulated Depreciation	(3,954,979.53)	1,908,207.63	
29. Equipment - Shop	63,442.10		
29 a.Less: Accumulated Depreciation	(61,011.58)	2,430.52	
30. Equipment - Engineers	0.00		
30 a.Less: Accumulated Depreciation	0.00	0.00	
31. Yard and Storage Equipment	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Office Equipment and Furniture	16,069.00		
32 a.Less: Accumulated Depreciation	(11,581.86)	4,487.14	
33. Infrastructure	33,835,753.93		
33 a.Less: Accumulated Depreciation	(12,727,299.32)	21,108,454.61	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		15,186.88	
	<b>36. Total Assets</b>		<b>\$23,242,447.71</b>
<b>Equities</b>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	2,118,806.22	
	37 d.Infrastructure	21,123,641.49	
	<b>38. Total Equities</b>		<b>\$23,242,447.71</b>
<b>Long Term Debt</b>			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		52,308.25	
42. Installment/Lease Purchase Payable		1,529,163.37	
43. Other		6,331,447.00	
	<b>44. Total Liabilities</b>		<b>\$7,912,918.62</b>
<b>Fiduciary Fund</b>			
45. Deferred Compensation (Pension) Plan			<b>\$0.00</b>

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

**STATEMENT OF REVENUES**

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b><u>Taxes</u></b>				
46. County Wide Millage	\$0.00	\$0.00	\$701,433.68	\$701,433.68
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	<u>0.00</u>	<u>0.00</u>	<u>701,433.68</u>	<u>701,433.68</u>
<b><u>Licenses and Permits</u></b>				
49. Specify	0.00	0.00	66,600.00	66,600.00
<b><u>Federal Sources</u></b>				
50. Surface Tran. Program (STP)	1,056,087.59	0.00	0.00	1,056,087.59
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	<u>1,056,087.59</u>	<u>0.00</u>	<u>0.00</u>	<u>1,056,087.59</u>
<b>STATE SOURCES</b>				
<b><u>Michigan Transportation Fund</u></b>				
57. Engineering	6,073.85	3,926.15		10,000.00
58. Snow Removal	0.00	244,536.98		244,536.98
59. Urban Road	0.00	0.00		0.00
60. Allocation	2,568,652.40	1,660,380.59		4,229,032.99
61. Total MTF	<u>2,574,726.25</u>	<u>1,908,843.72</u>		<u>4,483,569.97</u>
<b><u>Other</u></b>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b><u>Economic Development Fund</u></b>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	3,241.87	0.00		3,241.87
68. Forest Road (E)	82,659.83	0.00		82,659.83
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	<u>85,901.70</u>	<u>0.00</u>		<u>85,901.70</u>
<b>72. Total State Sources</b>	<u>\$2,660,627.95</u>	<u>\$1,908,843.72</u>	<u>\$0.00</u>	<u>\$4,569,471.67</u>

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

## STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	89,459.60	973,627.33	0.00	1,063,086.93
75. Other	164,459.59	0.00	0.00	164,459.59
76. Total Contributions	253,919.19	973,627.33	0.00	1,227,546.52
<b>Charges for Service</b>				
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	2,872.85	2,872.85
80. Other	0.00	0.00	299.00	299.00
81. Total Charges	0.00	0.00	3,171.85	3,171.85
<b>Interest and Rents</b>				
82. Interest Earned	0.00	0.00	7,028.29	7,028.29
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	0.00	0.00	7,028.29	7,028.29
<b>Other</b>				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	52,173.70	52,173.70
88. Gain (Loss) Equip. Disp.	0.00	0.00	128,400.00	128,400.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	7,184.89	7,184.89
91. Total Other	0.00	0.00	187,758.59	187,758.59
<b>Other Financing Sources</b>				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	1,000,000.00	1,000,000.00
96. Total Other Fin. Sources	0.00	0.00	1,000,000.00	1,000,000.00
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$3,970,634.73</b>	<b>\$2,882,471.05</b>	<b>\$1,965,992.41</b>	<b>\$8,819,098.19</b>

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

**STATEMENT OF EXPENDITURES**

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Construction/Capacity Improvement</b>				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
<b>Preservation - Structural Improvements</b>				
104. Roads	1,258,463.75	623,712.97		1,882,176.72
105. Structures	0.00	4,220.21		4,220.21
106. Safety Projects	546,169.22	0.00		546,169.22
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.	1,804,632.97	627,933.18		2,432,566.15
<b>Maintenance</b>				
111. Roads	384,835.93	1,847,619.48		2,232,455.41
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	689,371.94	390,093.54		1,079,465.48
115. Traffic Control	48,323.75	83,837.00		132,160.75
116. Total Maintenance	1,122,531.62	2,321,550.02		3,444,081.64
117. Total Construction, Preservation And Maintenance.	2,927,164.59	2,949,483.20		5,876,647.79
<b>Other</b>				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	271,467.47	273,537.31		545,004.78
121. Equipment - Net	123,531.58	260,999.24		392,332.02
122. Capital Outlay - Net	0.00	0.00	1,000,176.45	1,000,176.45
123. Debt Principal Payment	0.00	0.00	106,659.82	106,659.82
124. Interest Expense	0.00	0.00	30,398.16	30,398.16
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	394,999.05	534,536.55	1,145,035.63	2,074,571.23
<b>128. Total Expenditures</b>	<b>\$3,322,163.64</b>	<b>\$3,484,019.75</b>	<b>\$1,145,035.63</b>	<b>\$7,951,219.02</b>

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

## 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	\$3,970,634.73	\$2,882,471.05	\$1,965,992.41	\$8,819,098.19
130. Total Expenditures	3,322,163.64	3,484,019.75	1,145,035.63	7,951,219.02
131. Excess of Revenues Over (Under) Expenditures	648,471.09	(601,548.70)	820,956.78	867,879.17
132. Optional Transfers				
132 a. Primary to Local (50%)	(610,000.00)	610,000.00		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	(610,000.00)	610,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	38,471.09	8,451.30	820,956.78	867,879.17
136. Beginning Fund	830.93	34.97	2,053,270.75	2,054,136.65
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	830.93	34.97	2,053,270.75	2,054,136.65
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$39,302.02	\$8,486.27	\$2,874,227.53	\$2,922,015.82



Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

**EQUIPMENT EXPENSE**

Direct Equipment Expense

141. Labor and Fringe Benefits	\$238,175.73	
142. Depreciation	459,979.51	
143. Other	366,602.64	
<b>144. Total Direct</b>		<u>1,064,757.88</u>

145. Indirect Equipment Expense		<u>365,978.27</u>
---------------------------------	--	-------------------

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	221,731.27	
<b>148. Total Operating</b>		<u>\$221,731.27</u>

**149. TOTAL EQUIPMENT EXPENSE** \$1,652,467.42

**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	249.57	202.16		451.73
152. Maintenance	396,522.82	838,104.07		1,234,626.89
153. Inventory Operations	0.00	0.00	2,724.26	2,724.26
154. MDOT	0.00		0.00	0.00
155. Other Reimbursable Charges	0.00	0.00	22,332.52	22,332.52
156. All Other Charges	0.00	0.00	0.00	0.00
157. Total Equipment Rental Credits	<u>396,772.39</u>	<u>838,306.23</u>	<u>25,056.78</u>	<u>1,260,135.40</u>
	(A)	(B)	(C)	(D)

158. (Gain) or Loss on Usage of Equipment				<u>392,332.02</u>
---	--	--	--	-------------------

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$396,772.39</u>	<u>\$838,306.23</u>	<u>\$25,056.78</u>	<u>\$1,260,135.40</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	31.49 %	66.53 %	1.99 %	100.00 %
161. Prorated Total Equipment Expense	<u>520,303.97</u>	<u>1,099,305.47</u>	<u>32,857.98</u>	<u>1,652,467.42</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>123,531.58</u>	<u>260,999.24</u>	<u>7,801.20</u>	<u>392,332.02</u>

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct Imp.	634.99	0.00
165. Primary Maintenance	171,595.08	0.00
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	1,944.20	0.00
168. Local Maintenance	375,811.34	0.00
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	113,713.58	0.00
171. Equipment Expense - Indirect	80,402.69	0.00
172. Equipment Expense - Operating	0.00	0.00
173. Administration	198,815.79	0.00
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	80,460.40	0.00
<b>178. Total Payroll</b>	<b>\$1,023,378.07</b>	
179. Less Applicable Payroll	0.00	
<b>180. Total Applicable Labor Cost</b>	<b>\$1,023,378.07</b>	Total Distributive <b>\$0.00</b>

	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	\$104,492.05	\$47,782.00	\$511,443.33	\$443,586.43	\$18,187.25	\$2,175.22	\$1,127,666.28
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183. Less: Refunds	0.00	(7,555.00)	0.00	0.00	0.00	0.00	(7,555.00)
184. Benefits to be Distributed	104,492.05	40,227.00	511,443.33	443,586.43	18,187.25	2,175.22	1,120,111.28
185. Applicable Labor Cost	1,023,378.07	1,023,378.07	1,023,378.07	1,023,378.07	1,023,378.07	1,023,378.07	
186. Factor	0.102105	0.039308	0.499760	0.433453	0.017772	0.002126	1.094524

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

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

	<b>Cost of Operations</b>	<b>Distributed Total</b>
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	1,723,724.87	0.00
189. Primary Maintenance	1,072,204.51	0.00
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	599,780.66	0.00
192. Local Maintenance	2,217,466.57	0.00
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$5,613,176.61</b>	<b>\$0.00</b>

	<b>790 Small Road Tools</b>	<b>791 Inventory Adjustment</b>	<b>882 Liability</b>	<b>716 Health Insurance</b>	<b>Other</b>	<b>Total</b>
195. Expenses Distributed	1,056.19	0.00	49,458.25	0.00	212,956.74	\$263,471.18
196. Applicable Operation Cost	5,613,176.61	5,613,176.61	5,613,176.61	5,613,176.61	5,613,176.61	
197. Factor	0.000188	0.000000	0.008811	0.000000	0.037939	\$0.046938

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

**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.	87,610.44	62,280.28	1,717,022.53	565,652.90	1,804,632.97	627,933.18
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,021,595.77	2,086,276.75	100,935.85	235,273.27	1,122,531.62	2,321,550.02
<b>202. Total</b>	<u>\$1,109,206.21</u>	<u>\$2,148,557.03</u>	<u>\$1,817,958.38</u>	<u>\$800,926.17</u>	<u>\$2,927,164.59</u>	<u>\$2,949,483.20</u>

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
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
<b>210. Total Charges for Current Yea</b>	<b>\$0.00</b>	<b>\$0.00</b>
211. Beginning Balance	0.00	0.00
212. Sub-Total	0.00	0.00
213. Less Credits	0.00	0.00
<b>214. Ending Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

**SCHEDULE OF CAPITAL OUTLAY**

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	4,079.00
217. Equipment Road (976, 981)	1,476,630.08
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>\$1,480,709.08</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,480,709.08	1,480,709.08
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	1,480,709.08	1,480,709.08
227. Less: Depreciation and Depletion 968	0.00	0.00	(480,532.63)	(480,532.63)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,000,176.45</u>	<u>\$1,000,176.45</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	1,118,629.77	1,118,629.77
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	128,400.00	128,400.00

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

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

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

	<b>Primary Road Fund</b>	<b>Local Road Fund</b>	<b>Total</b>
232. Michigan Transportation Fund (MTF) Returns			<u>\$4,483,569.97</u>
<b>DEDUCTIONS</b>			
233. Administrative Expense (from Page 5 Expenditures)			<u>545,004.78</u>
234. Total Capital Outlay (from Capital Outlay)			<u>1,480,709.08</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>106,659.82</u>
236. Interest Expense (from Page 5 Expenditures)			<u>30,398.16</u>
236 a. Total Deductions			<u>2,162,771.84</u>
236 b. Adjusted MTF Returns			<u>2,320,798.13</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$1,804,632.97</u>	<u>\$627,933.18</u>	<u>2,432,566.15</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>1,122,531.62</u>	<u>2,321,550.02</u>	<u>3,444,081.64</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(1,056,087.59)</u>	<u>0.00</u>	<u>(1,056,087.59)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>1,871,077.00</u>	<u>2,949,483.20</u>	<u>4,820,560.20</u>
241. 90% of Adjusted MTF Returns			<u>2,088,718.32</u>

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

**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>549,147.67</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Fiscal Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Expenditures (\$)	<u>0.00</u>	<u>178,598.85</u>	<u>21,762.38</u>	<u>182,510.56</u>	<u>288,006.77</u>
				<b>242. TOTAL</b>	<u>\$1,220,026.23</u>

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

$$\underline{4,483,569.97} \times .10 = \underline{448,357.00}$$



Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

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

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$79,637.89
712-724	Fringe Benefits - Shop Employees	88,002.60
721	Drug Testing	0.00
728	Office Supplies - Shop	884.44
731	Janitor Supplies - Shop	2,323.71
733	Welding Supplies	3,845.30
734	Safety Supplies - Shop	1,485.74
736	Tire Shop Supplies	0.00
737	Shop Supplies	4,781.47
791	Equipment Material/Parts Inventory Adjustment	16,559.03
801	Contractual Services - Shop	1,173.00
805	Health Services	3,968.00
806	Laundry Services	6,206.39
807	Data Processing - Shop	3,046.09
810	Education Expense - Shop	786.43
850-859	Communications - Shop	4,702.47
861	Travel and Mileage - Shop Employees	1,246.89
862	Freight Costs	0.00
875	Insurance - Shop Buildings	7,444.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	35,261.25
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	29,356.60
931	Buildings Repairs and Maintenance	32,221.56
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	458.26
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	14,964.93
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	2,473.47
968	Depreciation - Stockroom Expense	0.00
707	Other:	25,148.75
	<b>243. TOTAL</b>	<b>\$365,978.27</b>

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

**ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION**

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

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
703-708	Salaries and Wages	\$228,129.52
709-714	Administrative Leave	0.00
724	Fringe Benefits	217,608.86
727	Postage	802.60
728	Office Supplies	4,806.48
730	Dues and Subscriptions	13,388.72
801	Contractual Services	2,452.05
803	Legal Services	9,345.26
804	Auditing and Accounting Services	6,900.00
807	Data Processing	10,516.31
810	Education	1,575.64
850-853	Communications	3,851.38
861	Travel and Mileage	5,778.15
862	Freight	0.00
873	Public Relations	624.00
874	Advertising	805.25
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	4,555.50
881	Insurance - Errors and Omissions	12,510.25
882	Insurance - General Liability	0.00
920-923	Utilities	5,600.51
931	Building Repair/Maintenance	2,719.43
934	Office Equipment Repair/Maintenance	1,055.58
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	3,114.72
	Other:	10,287.03
	<b>244. TOTAL</b>	<b>\$546,427.24</b>
 <b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(1,422.46)
	Other:	0.00
	<b>Total Credits to Administrative Expense</b>	<b>\$(1,422.46)</b>
	<b>245. Net Administrative Expense</b>	<b>\$545,004.78</b>

**Year Ended - 2017**

**Start:** 01/01/2017 **End:** 12/31/2017

**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>
West Kalkaska	Kalkaska Township	102,923.04	Resurfacing
	<b>246. Total</b>	<u>\$102,923.04</u>	

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

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

**CONSTRUCTION / CAPACITY IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
247. New Construction, New Location	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
<b>BRIDGES</b>				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
<b>250. TOTAL CONSTRUCTION/CAPACITY IMP</b>		<b>0.00</b>		<b>0.00</b>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
251. Reconstruction	10.55 mi.	x \$727,670.43	2.40 mi.	\$348,206.17
252. Resurfacing	7.00 mi.	530,793.32	3.50 mi.	275,506.80
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
<b>SAFETY PROJECTS</b>				
255. Intersection Improvements	0.00 ea.	0.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.95 ea.	546,169.22	0.00 ea.	0.00
<b>MISCELLANEOUS</b>				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	0.00 ea.	0.00
260. Subtotals		1,804,632.97		623,712.97
<b>BRIDGES</b>				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	4,220.21
264. Bridge Subtotals		0.00		4,220.21
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$1,804,632.97</b>		<b>\$627,933.18</b>

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

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

**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 (\$)
Bear Lake Township	42.66	0.00	97,222.14	17.80	0.00	36,970.60	0	0.00
Blue Lake Township	41.46	0.00	94,487.34	23.30	0.00	48,394.10	0	0.00
Boardman Township	57.43	0.00	130,882.97	12.40	0.00	25,754.80	0	0.00
Clearwater Township	47.72	0.00	108,753.88	22.33	0.00	46,379.41	0	0.00
Coldsprings Township	48.36	0.00	110,212.44	21.00	0.00	43,617.00	0	0.00
Excelsior Township	35.90	0.00	81,816.10	10.20	0.00	21,185.40	0	0.00
Garfield Township	108.40	0.00	247,043.60	39.37	0.00	81,771.49	0	0.00
Kalkaska Township	99.52	0.00	226,806.07	12.57	0.00	26,107.89	0	0.00
Oliver Township	22.17	0.00	50,525.43	21.21	0.00	44,053.17	0	0.00
Orange Township	32.94	0.00	75,070.26	11.80	0.00	24,508.60	0	0.00
Rapid River Township	52.10	0.00	118,735.90	12.50	0.00	25,962.50	0	0.00
Springfield Township	31.96	0.00	72,836.84	25.90	0.00	53,794.30	0	0.00
<b>266. Totals</b>	<b>620.62</b>	<b>0.00</b>	<b>\$1,414,392.97</b>	<b>230.38</b>	<b>0.00</b>	<b>\$478,499.26</b>	<b>0</b>	<b>\$0.00</b>
Local Road Rate Per Mile			2279	Primary Road Rate Per Mile			2077	
Local Urban Road Rate Per Mile			1982	Primary Urban Road Rate Per Mile			11891	
Population Rate Per Capita			16.2					

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

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

<b>Township</b>	<b>Construction/ Capacity Improvement (\$)</b>	<b>Preservation - Struct Improvement (\$)</b>	<b>Total (\$)</b>	<b>Township Contributions* (\$)</b>
Blue Lake	0.00	279,103.03	279,103.03	357,629.70
Boardman Township	0.00	0.00	0.00	86,050.11
Clearwater Township	0.00	468,516.35	468,516.35	198,724.53
Cold Springs	0.00	373,514.77	373,514.77	0.00
Excelsior	0.00	546,169.14	546,169.14	0.00
Garfield				
Kalkaska	0.00	294,930.63	294,930.63	293,561.46
Oliver	0.00	462,961.79	462,961.79	0.00
Orange Township				
Rapid River	0.00	0.00	0.00	127,121.13
Springfield Township	0.00	7,370.44	7,370.44	0.00
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$2,432,566.15</b>	<b>\$2,432,566.15</b>	<b>\$1,063,086.93</b>

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

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

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

**ASSET MANAGEMENT**  
**Projects Completed During the County Fiscal Year**

**Work Type:** Bituminous Reconstruction

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
17-06-03	230,246.00	06/29/2017	Asphalt

**Work Type:** Bituminous Resurfacing

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
17-04-01	442,947.76	09/30/2017	Asphalt
17-11-01	479,015.61	06/30/2017	Asphalt
17-06-02	102,923.04	08/31/2017	Asphalt
17-01-02	117,960.00	07/21/2017	Asphalt

**Work Type:** Crush & Shape & Resurf

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
16-03-02	331,231.01	08/31/2017	Asphalt
17-01-01	346,336.19	08/31/2017	Asphalt
17-07-01	546,169.22	08/31/2017	Asphalt

**Work Type:** Single Course Chip Seal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
17-06-01	79,332.77	08/31/2017	Asphalt
16-04-01	67,388.47	08/31/2017	Asphalt

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

**Sub Ledger Report**

**Line: 18 Other (Identify)**

Account	Description	Amount (\$)
228	Due to State	0.00

**Line: 43 Other - B**

Account	Description	Amount (\$)
344-01	Net pension liability	5,821,383.00
344-02	OPEB payable	510,064.00

**Line: 49 Specify - County**

Account	Description	Amount (\$)
450	Permits	66,600.00

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

Account	Description	Amount (\$)
510-003	Federal Safety	478,176.06
510-071	Federal STP	577,911.53

**Line: 63 OTH-Other - Local**

Account	Description	Amount (\$)
556	Other State Contributions	0.00

**Line: 75 CFL-Other - Primary**

Account	Description	Amount (\$)
583-0-20	Other Local Govt	164,459.59

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

Account	Description	Amount (\$)
600-644	Maps	99.00
600-646	Charges for services	200.00

**Line: 90 Other2 Other - County**

Account	Description	Amount (\$)
675	Contributions/Enterprise	2,895.00
675-3	Other/Inventory	4,289.89

**Line: 95 Inst. Purch. / Lease - County**

Account	Description	Amount (\$)
695-697	Lease	1,000,000.00



Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

**Line: 143 Other - Primary**

Account	Description	Amount (\$)
A510	Parts	366,602.64

**Line: 155 Other Reimburse Charges - County**

Account	Description	Amount (\$)
A511	Equipment Rental	0.00
A514	Equipment Rental	15,339.20
A515	Equipment Rental	6,993.32

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

Account	Description	Amount (\$)
A514	Distributive	80,460.40

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

Account	Description	Amount (\$)
A513-720	Unemployment	2,175.22

**Line: 183 Less Refunds - Workers Comp. Insurance**

Account	Description	Amount (\$)
A513-719	WC Refunds	(7,555.00)

**Line: 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
A514	Other	21,628.16
A514	Labor material inventory	2,194.27
A514-704	Unallocated Wages	77,455.18
A514-704	Fringe Benefits	88,065.76
A514-705	General Engineering	7,525.70
A514-941	Equipment charges	23,577.42
A514-995	Labor to inventory	(2,194.27)
A514-996	Benefits to inventory	(2,584.42)
A514-998	Equipment to inventory	(2,711.06)

**Line: 242 Expenditure10**

Account	Description	Amount (\$)
A459/489	heavy Maintenance	288,006.77

**Line: 243 707 Other**

Account	Description	Amount (\$)
A511-736	Material indirect	23,177.42
A511-969	Indirect miscellaneous	1,971.33

**Line: 244 244 Other**

Account	Description	Amount (\$)
---------	-------------	-------------

Year Ended - 2017

Start: 01/01/2017 End: 12/31/2017

a515	Equipment Usage	0.00
A515-941	Admin equip charge	6,993.32
A515-969	Admin miscellaneous	3,293.71

**Line: 257 Other Primary System \*Unit**

Account	Description	Amount (\$)
Project	Safety	0.95

**Line: 257 Other Primary System Expenditure**

Account	Description	Amount (\$)
Project	Safety	546,169.22