



The 106th Annual Report
of the
Board of County Road Commissioners
of St. Joseph County, Michigan


Dave Allen	Chairman
Eric Shafer	Vice Chairman
John Bippus	Member
Rick Anderson	Member
Rodney Chupp	Member

Year Ending December 31, 2017

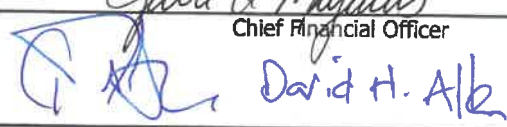
2017
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
St. Joseph County
Michigan
Year Ended 2017

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

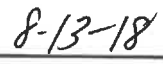
ATTEST



Chief Financial Officer



Chairman



Date

Year Ended - 2017

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

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

1. Cash	\$3,702,809.30
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,036,136.37
b. State Trunkline Maintenance	0.00
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	0.00
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	18,299.43

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	1,416,557.58
5. Road Materials	883,851.62
6. Equipment Materials and Parts	153,529.84
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS**\$7,211,184.14**

Year Ended - 2017

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$262,603.22
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	44,222.64
14. Advances	0.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,416,557.58
18. Other	164,715.38

Fund Balances

19. Primary Road Fund	4,328,952.48
20. Local Road Fund	0.00
21. County Road Commission Fund	994,132.84
22. Total Fund Balances	5,323,085.32

23. TOTAL LIABILITIES AND FUND BALANCES**\$7,211,184.14**

Year Ended - 2017

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$171,517.49
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	106,835.25	
26 a.Less: Accumulated Depreciation	(75,823.09)	31,012.16
27. Buildings	3,392,387.37	
27 a.Less: Accumulated Depreciation	(783,940.86)	2,608,446.51
28. Equipment - Road	9,300,383.91	
28 a.Less: Accumulated Depreciation	(7,301,580.36)	1,998,803.55
29. Equipment - Shop	254,307.54	
29 a.Less: Accumulated Depreciation	(226,520.34)	27,787.20
30. Equipment - Engineers	77,779.02	
30 a.Less: Accumulated Depreciation	(57,963.08)	19,815.94
31. Equipment - Yard and Storage	61,354.71	
31 a.Less: Accumulated Depreciation	(36,379.71)	24,975.00
32. Equipment and Furniture - Office	218,962.06	
32 a.Less: Accumulated Depreciation	(140,312.30)	78,649.76
33. Infrastructure	67,651,541.02	
33 a.Less: Accumulated Depreciation	(36,628,742.90)	31,022,798.12
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$35,983,805.73
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	4,961,007.61
	37 d.Infrastructure	31,022,798.12
	38. Total Equities	\$35,983,805.73
 <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		108,672.90
42. Installment/Lease Purchase Payable		688,649.00
43. Other		0.00
	44. Total Liabilities	\$797,321.90
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

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)
Taxes				
46. County Wide Millage	\$0.00	\$1,425,637.81	\$0.00	\$1,425,637.81
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	1,425,637.81	0.00	1,425,637.81
Licenses and Permits				
49. Specify	0.00	0.00	16,340.00	16,340.00
Federal Sources				
50. Surface Tran. Program (STP)	573,289.56	0.00	0.00	573,289.56
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	1,555,391.62	0.00	0.00	1,555,391.62
54. High Priority	0.00	0.00	0.00	0.00
55. Other	(0.61)	0.00	0.00	(0.61)
56. Total Federal Sources	2,128,680.57	0.00	0.00	2,128,680.57
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,581.92	3,418.08		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	270,126.83	90,697.88		360,824.71
60. Allocation	4,102,973.04	2,130,726.83		6,233,699.87
61. Total MTF	4,379,681.79	2,224,842.79		6,604,524.58
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)	230,438.61	0.00		230,438.61
68. Forest Road (E)	0.00	0.00		0.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	230,438.61	0.00		230,438.61
72. Total State Sources	\$4,610,120.40	\$2,224,842.79	\$0.00	\$6,834,963.19

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)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$329,281.44	\$329,281.44
74. Township Contr.	0.00	284,575.22	0.00	284,575.22
75. Other	0.00	12,095.00	0.00	12,095.00
76. Total Contributions	0.00	296,670.22	329,281.44	625,951.66
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	4,587.70	4,587.70
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	4,587.70	4,587.70
Interest and Rents				
82. Interest Earned	3,603.93	0.00	929.17	4,533.10
83. Property Rentals	0.00	0.00	650.00	650.00
84. Total Interest/Rents	3,603.93	0.00	1,579.17	5,183.10
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.	0.00	0.00	276,217.58	276,217.58
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	35,091.75	35,091.75
91. Total Other	0.00	0.00	311,309.33	311,309.33
Other Financing Sources				
92. County Appropriation	0.00	241,000.00	0.00	241,000.00
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	477,351.00	477,351.00
96. Total Other Fin. Sources	0.00	241,000.00	477,351.00	718,351.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$6,742,404.90	\$4,188,150.82	\$1,140,448.64	\$12,071,004.36

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)
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	891,044.34	664,546.69		1,555,591.03
105. Structures	365,069.53	1,455,254.91		1,820,324.44
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.	1,256,113.87	2,119,801.60		3,375,915.47
Maintenance				
111. Roads	1,802,196.39	2,963,735.82		4,765,932.21
112. Structures	23,732.18	35,756.87		59,489.05
113. Roadside Parks	2,738.96	0.00		2,738.96
114. Winter Maintenance	322,833.26	401,918.84		724,752.10
115. Traffic Control	55,990.80	52,931.67		108,922.47
116. Total Maintenance	2,207,491.59	3,454,343.20		5,661,834.79
117. Total Construction, Preservation And Maintenance	3,463,605.46	5,574,144.80		9,037,750.26
Other				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	147,187.13	236,875.25		384,062.38
121. Equipment - Net	(120,738.72)	(237,523.33)	(49,880.18)	(408,142.23)
122. Capital Outlay - Net	0.00	0.00	544,795.84	544,795.84
123. Debt Principal Payment	0.00	0.00	341,248.27	341,248.27
124. Interest Expense	0.00	0.00	9,276.08	9,276.08
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	249,723.75	0.00	249,723.75
127. Total Other	26,448.41	249,075.67	845,440.01	1,120,964.09
128. Total Expenditures	\$3,490,053.87	\$5,823,220.47	\$845,440.01	\$10,158,714.35

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	\$6,742,404.90	\$4,188,150.82	\$1,140,448.64	\$12,071,004.36
130. Total Expenditures	3,490,053.87	5,823,220.47	845,440.01	10,158,714.35
131. Excess of Revenues Over (Under) Expenditures	3,252,351.03	(1,635,069.65)	295,008.63	1,912,290.01
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,635,069.65)	1,635,069.65		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	(1,635,069.65)	1,635,069.65		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,617,281.38	0.00	295,008.63	1,912,290.01
136. Beginning Fund	2,711,671.10	0.00	699,124.21	3,410,795.31
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	2,711,671.10	0.00	699,124.21	3,410,795.31
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$4,328,952.48	\$0.00	\$994,132.84	\$5,323,085.32

Year Ended - 2017

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$159,246.87	
142. Depreciation	<u>661,948.75</u>	
143. Other	<u>237,486.03</u>	
144. Total Direct		<u>1,058,681.65</u>

145. Indirect Equipment Expense		<u>828,978.50</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>223,250.73</u>	
148. Total Operating		<u>\$223,250.73</u>

149. TOTAL EQUIPMENT EXPENSE \$2,110,910.88

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	<u>36,797.87</u>	<u>42,715.86</u>		<u>79,513.73</u>
152. Maintenance	<u>708,401.31</u>	<u>1,423,277.73</u>		<u>2,131,679.04</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	64,190.63	<u>64,190.63</u>
154. MDOT	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>
155. Other Reimbursable Charges	<u>0.00</u>	<u>0.00</u>	61,946.61	<u>61,946.61</u>
156. All Other Charges	<u>0.00</u>	<u>0.00</u>	181,723.10	<u>181,723.10</u>
157. Total Equipment Rental Credits	<u>745,199.18</u>	<u>1,465,993.59</u>	<u>307,860.34</u>	<u>2,519,053.11</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(408,142.23)</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$745,199.18</u>	<u>\$1,465,993.59</u>	<u>\$307,860.34</u>	<u>\$2,519,053.11</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	29.58 %	58.20 %	12.22 %	100.00 %
161. Prorated Total Equipment Expense	<u>624,460.46</u>	<u>1,228,470.26</u>	<u>257,980.16</u>	<u>2,110,910.88</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(120,738.72)</u>	<u>(237,523.33)</u>	<u>(49,880.18)</u>	<u>(408,142.23)</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.	30,525.23	27,397.10
165. Primary Maintenance	276,082.05	247,789.99
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	38,318.27	34,391.51
168. Local Maintenance	499,119.08	447,970.85
169. Inventory	15,653.10	0.00
170. Equipment Expense - Direct	86,395.73	77,542.15
171. Equipment Expense - Indirect	140,697.03	126,278.82
172. Equipment Expense - Operating	0.00	0.00
173. Administration	135,778.23	121,864.08
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	48,593.36	
176. Capital Outlay	0.00	0.00
177. Other	432,368.73	0.00
178. Total Payroll	\$1,703,530.81	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$1,703,530.81	Total Distributive \$1,083,234.50

	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	\$214,723.71	\$68,980.24	\$306,847.46	\$467,428.79	\$1,939.40	\$23,315.09	\$1,083,234.6
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.0
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.0
184. Benefits to be Distributed	214,723.71	68,980.24	306,847.46	467,428.79	1,939.40	23,315.09	1,083,234.6
185. Applicable Labor Cost	1,206,915.62	1,206,915.62	1,206,915.62	1,206,915.62	1,206,915.62	1,206,915.62	
186. Factor	0.177911	0.057154	0.254241	0.387292	0.001607	0.019318	0.89752

Year Ended - 2017

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

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.	417,570.82	15,868.94
189. Primary Maintenance	2,131,865.80	81,017.30
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	802,715.19	30,505.59
192. Local Maintenance	3,338,937.42	126,889.64
193. Other	611,448.46	0.00
194. TOTAL	\$7,302,537.69	\$254,281.47

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	4,170.61	7,498.70	(177,881.00)	0.00	443,727.03	\$277,515.34
196. Applicable Operation Cost	7,302,537.69	7,302,537.69	7,302,537.69	7,302,537.69	7,302,537.69	
197. Factor	0.000571	0.001027	(0.024359)	0.000000	0.060763	\$0.038002

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.	326,599.92	313,358.96	929,513.95	1,806,442.64	1,256,113.87	2,119,801.60
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	2,107,388.07	3,264,322.11	100,103.52	190,021.09	2,207,491.59	3,454,343.20
202. Total	<u>\$2,433,987.99</u>	<u>\$3,577,681.07</u>	<u>\$1,029,617.47</u>	<u>\$1,996,463.73</u>	<u>\$3,463,605.46</u>	<u>\$5,574,144.80</u>

Year Ended - 2017

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

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 Year	\$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 - 2017

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	398,284.78
217. Equipment Road (976, 981)	992,975.30
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$1,391,260.08</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,391,260.08	1,391,260.08
225. Less: Equipment Retirements 689	0.00	0.00	(61,891.42)	(61,891.42)
226. Sub-total	0.00	0.00	1,329,368.66	1,329,368.66
227. Less: Depreciation and Depletion 968	0.00	0.00	(784,572.82)	(784,572.82)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$544,795.84</u>	<u>\$544,795.84</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. 3)	0.00	0.00	4,416,211.77	4,416,211.77
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>0.00</u>	<u>0.00</u>	<u>276,217.58</u>	<u>276,217.58</u>

Year Ended - 2017

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

PRESERVATION 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>\$6,604,524.58</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>384,062.38</u>
234. Total Capital Outlay (from Page 13)			<u>1,391,260.08</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>341,248.27</u>
236. Interest Expense (from Page 6 Expenditures)			<u>9,276.08</u>
236 a. Total Deductions			<u>2,125,846.81</u>
236 b. Adjusted MTF Returns			<u>4,478,677.77</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$1,256,113.87</u>	<u>\$2,119,801.60</u>	<u>3,375,915.47</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>2,207,491.59</u>	<u>3,454,343.20</u>	<u>5,661,834.79</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(2,128,680.57)</u>	<u>0.00</u>	<u>(2,128,680.57)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>1,334,924.89</u>	<u>5,574,144.80</u>	<u>6,909,069.69</u>
241. 90% of Adjusted MTF Returns			<u>4,030,809.99</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>311,815.00</u>	<u>281,008.00</u>	<u>514,973.00</u>	<u>60,690.00</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>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>279,160.00</u>
242. TOTAL					<u>\$1,447,646.00</u>

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

$$\underline{6,604,524.58} \times .10 = \underline{660,452.46}$$

Year Ended - 2017

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

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$140,697.03
712-724	Fringe Benefits - Shop Employees	118,639.36
721	Drug Testing	1,495.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	3,917.77
733	Welding Supplies	3,102.59
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	49,626.20
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	0.00
810	Education Expense - Shop	224.00
850-859	Communications - Shop	13,866.71
861	Travel and Mileage - Shop Employees	1,298.72
862	Freight Costs	3,260.81
875	Insurance - Shop Buildings	1,250.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	194,688.32
883	Insurance - Underground Tank	1,526.00
921-923	Utilities - Shop and Storage Buildings	35,730.13
931	Buildings Repairs and Maintenance	24,995.56
932	Yard and Storage Repairs and Maintenance	47,744.01
933	Shop Equipment Repairs and Maintenance	0.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	81,294.71
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	97,743.19
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	6,901.49
968	Depreciation - Stockroom Expense	0.00
707	Other:	976.90
	243. TOTAL	\$828,978.50

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)

Account Number	Account Name	Amount Recorded
703-708	Salaries and Wages	\$135,778.23
709-714	Administrative Leave	0.00
724	Fringe Benefits	114,491.75
727	Postage	1,320.77
728	Office Supplies	6,497.41
730	Dues and Subscriptions	18,543.16
801	Contractual Services	0.00
803	Legal Services	11,346.64
804	Auditing and Accounting Services	49,577.09
807	Data Processing	0.00
810	Education	209.46
850-853	Communications	7,037.63
861	Travel and Mileage	3,148.73
862	Freight	21.26
873	Public Relations	0.00
874	Advertising	1,927.38
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	610.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	0.00
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	13,143.42
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	3,693.83
968	Depreciation - Office Equipment and Furniture	10,585.56
	Other:	6,625.35
	244. TOTAL	\$384,557.67
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(495.29)
	Other:	0.00
	Total Credits to Administrative Expense	\$(495.29)
	245. Net Administrative Expense	\$384,062.38

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.

Road Name

Location

Amount Spent (\$)

Project Type

246. Total

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
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	35.82 mi.	x \$891,044.34	3.25 mi.	\$664,546.69
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	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	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		891,044.34		664,546.69
BRIDGES				
261. Replacement	5.00 ea.	365,069.53	5.00 ea.	1,455,254.91
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		365,069.53		1,455,254.91
265. TOTAL PRESERVATION - STRUCT IMP		\$1,256,113.87		\$2,119,801.60

*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 (\$)
Burr Oak	45.17	3.33	109,542.49	24.68	0.13	52,806.19	2,614	42,346.80
Colon	48.19	0.00	109,825.01	19.46	0.00	40,418.42	3,313	53,670.60
Constantine	49.31	0.00	112,377.49	18.10	0.00	37,593.70	4,204	68,104.80
Fabois	55.32	1.98	129,998.64	30.38	0.49	68,925.85	3,241	52,504.20
Fawn River	34.15	5.59	88,907.23	12.19	2.89	59,683.62	1,461	23,668.20
Florence	45.41	0.00	103,489.39	27.93	0.00	58,010.61	1,201	19,456.20
Flowerfield	46.48	0.00	105,927.92	23.90	0.00	49,640.30	1,349	21,853.80
Leonidas	48.37	0.00	110,235.23	19.96	0.00	41,456.92	1,087	17,609.40
Lockport	47.35	21.75	151,019.15	22.94	7.84	140,871.82	3,768	61,041.60
Mendon	47.80	0.00	108,936.20	17.66	0.00	36,679.82	2,685	43,497.00
Mottville	28.51	0.00	64,974.29	6.12	0.00	12,711.24	1,667	27,005.40
Nottawa	52.54	0.00	119,738.66	19.60	0.00	40,709.20	3,859	62,515.80
Park	43.66	4.57	108,558.88	27.20	3.59	99,183.09	2,589	41,941.80
Sherman	45.79	1.14	106,614.89	26.71	1.55	73,907.72	3,219	52,147.80
Sturgis	20.45	7.29	61,054.33	14.66	6.17	103,816.29	2,323	37,632.60
White Pigeon	30.69	0.00	69,942.51	21.58	0.00	44,821.66	3,739	60,571.80
266. Totals	689.19	45.65	\$1,661,142.31	333.07	22.66	\$961,236.45	42,319	\$685,567.80

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

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Burr Oak				
Colon	0.00	574,855.26	574,855.26	0.00
Constantine	0.00	73,580.28	73,580.28	48,938.94
Fabius	0.00	42,041.78	42,041.78	23,033.54
Fawn River	0.00	852,757.33	852,757.33	0.00
Florence	0.00	270,238.59	270,238.59	48,938.94
Flowerfield				
Leonidas				
Lockport	0.00	248,557.87	248,557.87	0.00
Mendon	0.00	609,596.81	609,596.81	0.00
Mottville	0.00	81,492.10	81,492.10	43,275.96
Nottawa	0.00	16,259.08	16,259.08	0.00
Park	0.00	99,262.78	99,262.78	25,354.80
Sherman	0.00	91,248.62	91,248.62	0.00
Sturgis	0.00	333,351.10	333,351.10	71,439.49
White Pigeon	0.00	82,673.87	82,673.87	23,593.55
267. Totals	\$0.00	\$3,375,915.47	\$3,375,915.47	\$284,575.22

*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: 6" + Full Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2017PM33CHS+CHSE1	95,490.00	06/30/2017	Asphalt
2017PM45CHS+ES	57,524.00	06/30/2017	Asphalt

Work Type: 6" + Full Seal CS

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2017LMBCHS&E	23,236.00	06/30/2017	Seal Coat
2017LMRCHSDE	18,233.00	06/30/2017	Seal Coat
2017LMRCHSE	22,539.00	06/30/2017	Seal Coat
2017PM33CHS+CHSE2	29,050.00	06/30/2017	Seal Coat

Work Type: 6" Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2017LMACHSE	41,420.00	06/30/2017	Seal Coat
2017LMBCHSE	43,014.00	06/30/2017	Seal Coat
2017LMCCHSE	23,127.00	06/30/2017	Seal Coat
2017LMDCHSE	21,735.00	06/30/2017	Seal Coat
2017LMECHSE	3,445.00	06/30/2017	Seal Coat
2017LMFCHSE	29,199.00	06/30/2017	Seal Coat
2017LMGCHSE1	16,486.00	06/30/2017	Seal Coat
2017LMHCHSE	28,789.00	06/30/2017	Seal Coat
2017LMICHSE	11,235.00	06/30/2017	Seal Coat
2017LMJCHSE	31,656.00	06/30/2017	Seal Coat
2017LMKCHSE	40,721.00	06/30/2017	Seal Coat
2017LMLCHSE	30,754.00	06/30/2017	Seal Coat
2017LMNCHSE	22,307.00	06/30/2017	Seal Coat
2017LMPCHSE	31,000.00	06/30/2017	Seal Coat
2017LMRCE	3,772.00	06/30/2017	Seal Coat
2017PM21CHSE	27,915.00	06/01/2017	Seal Coat
2017PM57CHSE	16,649.00	06/30/2017	Seal Coat
2017PM6CHSE	20,913.00	06/30/2017	Seal Coat

Year Ended - 2017

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

Work Type: Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2017-127161	80,806.00	06/30/2017	Asphalt
2017-127164	98,775.00	06/30/2017	Asphalt
2017-127165	91,972.00	06/30/2017	Asphalt
2017LMECHS	34,129.00	06/30/2017	Asphalt
2017LMGCHS	1,504.00	06/30/2017	Asphalt
2017LMICHS1	10,374.00	06/30/2017	Asphalt
2017LMOCHS	37,287.00	06/30/2017	Asphalt
2017LMPCHS1	6,766.00	06/30/2017	Asphalt
2017PM21CHS	16,935.00	06/30/2017	Asphalt
2017PM25CHS	18,610.00	06/30/2017	Asphalt
2017PM32CHS	147,949.00	06/30/2017	Asphalt
2017PM33CHS	28,101.00	06/30/2017	Asphalt
2017PM33CHS.5	21,774.00	06/30/2017	Asphalt
2017PM33CHS2	18,796.00	06/30/2017	Asphalt
2017PM36CHS	100,494.00	06/30/2017	Asphalt
2017PM38CHS	57,877.00	06/30/2017	Asphalt
2017PM39CHS	19,193.00	06/30/2017	Asphalt
2017PM41CHS	36,290.00	06/30/2017	Asphalt
2017PM44CHS	83,187.00	06/30/2017	Asphalt
2017PM46CHS	12,469.00	06/30/2017	Asphalt
2017PM51CHS	51,550.00	06/30/2017	Asphalt
2017PM55CHS	37,406.00	06/30/2017	Asphalt

Work Type: Crack Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2017LMLCR	4,385.00	08/30/2017	Asphalt
2017LMOCR	4,396.00	05/30/2017	Asphalt
2017PM11CR	8,910.00	04/25/2017	Asphalt
2017PM21CR	5,476.00	08/31/2017	Asphalt
2017PM22CR	6,336.00	06/05/2017	Asphalt
2017PM24CR	8,197.00	05/17/2017	Asphalt
2017PM32CR	6,754.00	08/07/2017	Asphalt
2017PM3CR	3,755.00	09/06/2017	Asphalt
2017PM41CR	1,361.00	07/31/2017	Asphalt
2017PM48CR	8,417.00	08/15/2017	Asphalt
2017PM59CR	3,881.00	08/23/2017	Asphalt
2017PM7CR	2,696.00	09/11/2017	Asphalt

Year Ended - 2017

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

Work Type: Crush and Shape 4" HMA

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2017LMI/J/PHMA	342,943.00	08/30/2017	Asphalt

Work Type: Double Chipseal W/ Fog

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2017LMHDCHSF1	15,768.00	06/30/2017	Asphalt
2017LMODBLF	41,823.00	06/30/2017	Asphalt

Work Type: Double Sealcoat and Fog

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2017LMHDCHSF	53,611.00	06/30/2017	Seal Coat

Work Type: Edge Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2017LMGCHSE	7,874.00	06/30/2017	Asphalt
2017LMICHSE1	2,050.00	06/30/2017	Asphalt
2017LMJCHSE1	3,854.00	06/30/2017	Asphalt
2017PM27CHSE	10,254.00	06/30/2017	Asphalt
2017PM3CHSE	40,913.00	06/30/2017	Asphalt

Work Type: Overlay - 2" Thick

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2017LMOHMA	101,055.00	08/30/2017	Asphalt

Year Ended - 2017

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

Work Type: Reconstruction

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
2017-126398	192,469.00	10/01/2017	Asphalt
2017-127163	461,432.00	10/10/2017	Asphalt

Work Type: Single Seal - Preventive

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
2017LMBCHS	6,164.00	06/30/2017	Seal Coat
2017LMCCHS	15,336.00	06/30/2017	Seal Coat
2017LMECHS1	8,269.00	06/30/2017	Seal Coat
2017LMFCHS	31,874.00	06/30/2017	Seal Coat
2017LMGCHS1	10,524.00	06/30/2017	Seal Coat
2017LMHCHS	33,685.00	06/30/2017	Seal Coat
2017LMICHS	6,916.00	06/30/2017	Seal Coat
2017LMNCHS	15,035.00	06/30/2017	Seal Coat
2017LMPCHS	11,427.00	06/30/2017	Seal Coat
2017PM40CHS.5	5,583.00	06/30/2017	Seal Coat
2017PM57CHS	75,370.00	06/30/2017	Seal Coat

Year Ended - 2017

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

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040.200	AR Misc.	10,074.18
040.300	AR Property Damage/Accidents	597.13
070.012	Burr Oak Twp.	138.88
070.019	Village of Centreville	429.14
070.024	Branch Co. Rd. Comm.	4,762.34
070.036	Village of White Pigeon	2,297.76

Line: 4 Deferred Expense - State Aid

Account	Description	Amount (\$)
020.000	Tax Revenue	1,416,557.58

Line: 9 Other (Identify)

Account	Description	Amount (\$)
-	Prepaid Health Insurance	0.00
-	Prepaid Bulk Salt	0.00
-	Deferred Expense-STP Projects	0.00
123.003	Public Official Bond	0.00
123.004	Underground Tank Insurance	0.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228.280	Due from MDOT Invoices	120,945.38
283	Performance Bonds	43,770.00

Line: 49 Specify - County

Account	Description	Amount (\$)
476.001	Permit Fees	16,340.00

Line: 55 FS-Other - County

Account	Description	Amount (\$)
510.360	Federal Source	0.00

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
510.261	Force Acct - ARRA	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510.260	Force Acct - ARRA	(0.61)

Year Ended - 2017

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

Line: 57 MTF Engineering - Total

Account	Description	Amount (\$)
546.010	MTF Engineering	10,000.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
607	Account receivable charges	0.00

Line: 75 CFL-Other - Local

Account	Description	Amount (\$)
583.040	Railroad	12,095.00

Line: 88 Gain (Loss) Equip. Disp. - County

Account	Description	Amount (\$)
693.001	Gain/Loss Sale Road Equip	93,033.31
693.002	Gain on Disposal of Land/Bldgs.	183,184.27

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
645-001	Misc. Revenue	1,423.00
668.000	Royalty Fees	33,668.75

Line: 90 Other2 Other - Local

Account	Description	Amount (\$)
-	Interest on Tax	0.00

Line: 126 Other - Local

Account	Description	Amount (\$)
607	other AR services	249,723.75

Line: 137 Adjustment - County

Account	Description	Amount (\$)
955.003	Misc adjustment	0.00

Line: 137 Adjustment - Local

Account	Description	Amount (\$)
109	Potato Stones Inv adjustment	0.00
955.003	Misc adjustment	0.00

Line: 137 Adjustment - Primary

Account	Description	Amount (\$)
955.003	Misc adjustment	0.00

Year Ended - 2017

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

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Parts & Tires	237,486.03

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
511	All other equipment exp	181,723.10

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
513	Distributive-FB	155,742.90
514	Distributive-Not FB	276,625.83

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
513	Unemployment and Jury Duty	23,315.09

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
723	FB & OH AR	0.00

Line: 193 Other - Cost of Operations

Account	Description	Amount (\$)
469	Roadside Park Maint	2,657.79
522	Other Stock Charge	385,823.46
Other	Other Receivables	222,967.21

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
514	Eng Svc,Foremen,Supt,Project Manager,Traffic Svc,Doctor,DT/OT,Downtime,Attorney,Eng Equi	443,727.03

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
-	Miscellaneous	0.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
510.000	Fed. Funding	279,160.00

Line: 243 707 Other

Account	Description	Amount (\$)
-	Environmental Fees, Equip Core	0.00
-	Fixtures,Shop&Computer Equip	0.00
-	Small Tools, Water Testing	0.00

Year Ended - 2017

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

-	Miscellaneous	0.00
739.000	Fire Protection	976.90

Line: 244 244 Other

Account	Description	Amount (\$)
806.000	SJ County Admin Fees	2,853.00
860	Admin IT Support	4,985.95
955.000	Misc.	(1,213.60)