

2016
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Macomb County
Michigan
Year Ended 2016

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 - 2016

Start: 10/01/2015 End: 09/30/2016

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

1. Cash	\$8,804,222.66
2. Investments	55,361,536.53
3. Accounts Receivable :	
a. Michigan Transportation Fund	7,245,179.30
b. State Trunkline Maintenance	205,191.30
c. State Transportation Department - Other	676,677.17
d. Due on County Road Agreement	0.00
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	2,374,762.43

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	3,774,178.42
5. Road Materials	732,064.91
6. Equipment Materials and Parts	1,003,509.65
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	234,284.46

Other**10. TOTAL ASSETS****\$80,411,606.83**

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$7,678,496.84
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	328,637.15
14. Advances	5,510,435.77
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,014,833.37
18. Other	2,493,551.49

Fund Balances

19. Primary Road Fund	12,327,692.04
20. Local Road Fund	5,761,297.56
21. County Road Commission Fund	45,296,662.61
22. Total Fund Balances	63,385,652.21

23. TOTAL LIABILITIES AND FUND BALANCES**\$80,411,606.83**

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$231,346,528.00	
25. Land Improvements	\$1,401,222.54		
25 a.Less: Accumulated Depreciation	(1,251,881.85)	149,340.69	
26. Depletable Assets	0.00		
26 a.Less: Accumulated Depreciation	0.00	0.00	
27. Buildings	28,918,625.80		
27 a.Less: Accumulated Depreciation	(10,269,413.04)	18,649,212.76	
28. Equipment - Road	8,147,688.21		
28 a.Less: Accumulated Depreciation	(5,884,543.66)	2,263,144.55	
29. Equipment - Shop	701,069.31		
29 a.Less: Accumulated Depreciation	(506,711.50)	194,357.81	
30. Equipment - Engineers	244,220.93		
30 a.Less: Accumulated Depreciation	(103,627.98)	140,592.95	
31. Equipment - Yard and Storage	1,186,125.42		
31 a.Less: Accumulated Depreciation	(593,761.98)	592,363.44	
32. Equipment and Furniture - Office	3,793,061.60		
32 a.Less: Accumulated Depreciation	(3,296,059.73)	497,001.87	
33. Infrastructure	1,235,367,785.00		
33 a.Less: Accumulated Depreciation	(701,254,945.00)	534,112,840.00	
34. Vehicles	23,181,277.12		
34 a.Less: Accumulated Depreciation	(18,914,065.88)	4,267,211.24	
35. Construction Work in Progress		153,700.00	
	36. Total Assets		<u>\$792,366,293.31</u>
 <u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	10,759,881.61	
	37 b.Local	8,860,296.11	
	37 c.Co. Road Comm.	238,633,275.59	
	37 d.Infrastructure	534,112,840.00	
	38. Total Equities		<u>\$792,366,293.31</u>
 <u>Long Term Debt</u>			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		984,357.34	
41. Vested Vacation and Sick Leave Payable		0.00	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		<u>\$984,357.34</u>
 <u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<u>\$0.00</u>

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<u>Taxes</u>				
46. County Wide Millage	\$0.00	\$0.00	\$0.00	\$0.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	0.00	0.00
<u>Licenses and Permits</u>				
49. Specify	409,023.90	76,701.10	9,193.70	494,918.70
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	4,690,924.13	270,589.23	0.00	4,961,513.36
51. C Funds - Federal	2,781.46	0.00	0.00	2,781.46
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	0.00	3,243,462.90	0.00	3,243,462.90
54. High Priority	0.00	0.00	296,653.91	296,653.91
55. Other	5,401,822.76	0.00	291,226.75	5,693,049.51
56. Total Federal Sources	10,095,528.35	3,514,052.13	587,880.66	14,197,461.14
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	8,218.03	1,781.97		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	3,159,410.54	1,606,961.93		4,766,372.47
60. Allocation	30,662,281.43	6,648,720.49		37,311,001.92
61. Total MTF	33,829,910.00	8,257,464.39		42,087,374.39
<u>Other</u>				
62. Local Bridge	1,992,885.27	487,107.42		2,479,992.69
63. Other	3,969,207.95	2,573,189.16	0.00	6,542,397.11
64. Total Other	5,962,093.22	3,060,296.58	0.00	9,022,389.80
<u>Economic Development Fund</u>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	0.00	0.00		0.00
68. Forest Road (E)	0.00	0.00		0.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	1,814.57	1,634,640.00		1,636,454.57
71. Total EDF	1,814.57	1,634,640.00		1,636,454.57
72. Total State Sources	\$39,793,817.79	\$12,952,400.97	\$0.00	\$52,746,218.76

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

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	\$2,762,771.24	\$0.00	\$208,407.45	\$2,971,178.69
74. Township Contr.	1,183,547.86	4,207,858.51	106,647.51	5,498,053.88
75. Other	1,185,045.84	10,837.12	0.00	1,195,882.96
76. Total Contributions	5,131,364.94	4,218,695.63	315,054.96	9,665,115.53
Charges for Service				
77. Trunkline Maintenance	0.00		6,130,613.87	6,130,613.87
78. Trunkline Non-maintenance	0.00		147,326.35	147,326.35
79. Salvage Sales	0.00	0.00	17,499.09	17,499.09
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	6,295,439.31	6,295,439.31
Interest and Rents				
82. Interest Earned	67,584.34	27,833.83	197,270.86	292,689.03
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	67,584.34	27,833.83	197,270.86	292,689.03
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.	7,586.46	6,196.44	193,330.64	207,113.54
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	209,641.11	421,169.92	1,826,327.99	2,457,139.02
91. Total Other	217,227.57	427,366.36	2,019,658.63	2,664,252.56
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	\$55,714,546.89	\$21,217,050.02	\$9,424,498.12	\$86,356,095.03

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$2,361,650.98	\$34,351.75		\$2,396,002.73
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.	2,361,650.98	34,351.75		2,396,002.73
Preservation - Structural Improvements				
104. Roads	23,119,247.26	13,381,719.62		36,500,966.88
105. Structures	3,638,794.93	6,509,866.29		10,148,661.22
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	29,141.45	59,750.25		88,891.70
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	26,787,183.64	19,951,336.16		46,738,519.80
Maintenance				
111. Roads	5,960,373.02	6,803,405.86		12,763,778.88
112. Structures	0.00	64,139.09		64,139.09
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	2,706,001.78	1,029,484.59		3,735,486.37
115. Traffic Control	5,884,061.32	552,892.90		6,436,954.22
116. Total Maintenance	14,550,436.12	8,449,922.44		23,000,358.56
117. Total Construction, Preservation And Maintenance	43,699,270.74	28,435,610.35		72,134,881.09
Other				
118. Trunkline Maintenance	0.00		6,292,823.87	6,292,823.87
119. Trunkline Non-maintenance	0.00		730,690.12	730,690.12
120. Administrative Expense	595,454.89	387,469.24		982,924.13
121. Equipment - Net	194,691.82	168,343.32	149,581.55	512,616.69
122. Capital Outlay - Net	1,376,957.00	1,196,551.85	(2,009,954.44)	563,554.41
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	21,673.06	0.00	0.00	21,673.06
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	2,546,074.46	1,675,147.44	3,320,761.66	7,541,983.56
127. Total Other	4,734,851.23	3,427,511.85	8,483,902.76	16,646,265.84
128. Total Expenditures	\$48,434,121.97	\$31,863,122.20	\$8,483,902.76	\$88,781,146.93

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

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	\$55,714,546.89	\$21,217,050.02	\$9,424,498.12	\$86,356,095.03
130. Total Expenditures	48,434,121.97	31,863,122.20	8,483,902.76	88,781,146.93
131. Excess of Revenues Over (Under) Expenditures	7,280,424.92	(10,646,072.18)	940,595.36	(2,425,051.90)
132. Optional Transfers				
132 a. Primary to Local (50%)	(10,148,973.00)	10,148,973.00		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	(10,148,973.00)	10,148,973.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(2,868,548.08)	(497,099.18)	940,595.36	(2,425,051.90)
136. Beginning Fund	15,196,240.12	6,258,396.74	44,356,067.25	65,810,704.11
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	15,196,240.12	6,258,396.74	44,356,067.25	65,810,704.11
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$12,327,692.04	\$5,761,297.56	\$45,296,662.61	\$63,385,652.21

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,537,783.42	
142. Depreciation	<u>2,419,176.51</u>	
143. Other	<u>1,015,271.10</u>	
144. Total Direct		<u>4,972,231.03</u>

145. Indirect Equipment Expense		<u>2,049,671.45</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>529,550.56</u>	
148. Total Operating		<u>\$529,550.56</u>

149. TOTAL EQUIPMENT EXPENSE	<u>\$7,551,453.04</u>
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Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	9,579.37	0.00		9,579.37
151. Preservation - Structural Improvement	113,988.46	101,847.64		215,836.10
152. Maintenance	<u>2,549,700.84</u>	<u>2,210,683.20</u>		4,760,384.04
153. Inventory Operations	0.00	0.00	347,971.22	347,971.22
154. MDOT	0.00		<u>1,421,592.15</u>	1,421,592.15
155. Other Reimbursable Charges	0.00	0.00	188,653.75	188,653.75
156. All Other Charges	81.37	(976.98)	95,715.33	94,819.72
157. Total Equipment Rental Credits	<u>2,673,350.04</u>	<u>2,311,553.86</u>	<u>2,053,932.45</u>	<u>7,038,836.35</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>512,616.69</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$2,673,350.04</u>	<u>\$2,311,553.86</u>	<u>\$2,053,932.45</u>	<u>\$7,038,836.35</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	37.98 %	32.84 %	29.18 %	100.00 %
161. Prorated Total Equipment Expense	<u>2,868,041.86</u>	<u>2,479,897.18</u>	<u>2,203,514.00</u>	<u>7,551,453.04</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>194,691.82</u>	<u>168,343.32</u>	<u>149,581.55</u>	<u>512,616.69</u>

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$68,261.64	\$101,283.75
164. Primary Preservation - Struct. Imp.	854,251.15	1,267,512.28
165. Primary Maintenance	2,055,652.70	3,050,116.53
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	406,538.30	603,209.42
168. Local Maintenance	1,368,154.38	2,030,026.33
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	619,132.76	918,650.66
171. Equipment Expense - Indirect	221,067.00	328,012.59
172. Equipment Expense - Operating	0.00	0.00
173. Administration	791,435.31	1,174,307.95
174. State Trunkline Maintenance	1,106,600.33	
175. Sundry Account Rec.	622,689.67	
176. Capital Outlay	1,685.08	0.00
177. Other	5,650,874.53	4,903,399.02
178. Total Payroll	\$13,766,342.85	
179. Less Applicable Payroll	(4,077,150.11)	
180. Total Applicable Labor Cost	\$9,689,192.74	Total Distributive \$14,376,518.53

	709-714 Vacation Holiday Sick Leave Longevity	719 Workers Comp. Insurance	715 - 718 Soc. Sec. Retirement	716 Health Insurance	717 Life and Disability Insurance	720 - 725 Other	Distributive Total Calc.
181. Total Fringe Benefits	\$2,382,361.35	\$195,216.31	\$4,562,210.38	\$9,494,680.92	\$88,119.06	\$51,626.54	16,774,214.56
182. Less: Benefits Recovered	(328,547.42)	(26,921.95)	(629,166.72)	(1,309,395.35)	(12,152.36)	(7,119.72)	(2,313,303.52)
183. Less: Refunds	(5,173.40)	(2,521.60)	0.00	(69,381.76)	0.00	(7,315.75)	(84,392.51)
184. Benefits to be Distributed	2,048,640.53	165,772.76	3,933,043.66	8,115,903.81	75,966.70	37,191.07	14,376,518.53
185. Applicable Labor Cost	9,689,182.74	9,689,182.74	9,689,182.74	9,689,182.74	9,689,182.74	9,689,182.74	
186. Factor	0.211436	0.017109	0.405921	0.837625	0.007840	0.003838	1.483769

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$2,361,650.98	\$255,053.81
188. Primary Preservation - Struct Imp.	26,787,183.64	2,344,982.37
189. Primary Maintenance	14,550,436.12	1,401,457.97
190. Local Construction/Cap. Imp.	34,351.75	0.00
191. Local Preservation - Struct. Imp.	19,951,336.16	1,888,103.05
192. Local Maintenance	8,449,922.44	795,439.55
193. Other	4,333,593.05	330,734.83
194. TOTAL	\$76,468,474.14	\$7,015,771.58

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	53,101.41	(98,522.45)	0.00	0.00	7,061,192.62	\$7,015,771.58
196. Applicable Operation Cost	76,468,474.14	76,468,474.14	76,468,474.14	76,468,474.14	76,468,474.14	
197. Factor	0.000694	(0.001288)	0.000000	0.000000	0.092341	\$0.091747

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

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.	\$467,088.98	\$0.00	\$1,894,562.00	\$34,351.75	\$2,361,650.98	\$34,351.75
199. Preser - Struct. Imp.	4,924,100.13	4,384,734.00	21,833,942.06	15,506,851.91	26,758,042.19	19,891,585.91
200. Special Assessment	20,305.14	5,627.61	8,836.31	54,122.64	29,141.45	59,750.25
201. Maintenance	11,481,341.70	7,876,124.66	3,069,094.42	573,797.78	14,550,436.12	8,449,922.44
202. Total	<u>\$16,892,835.95</u>	<u>\$12,266,486.27</u>	<u>\$26,806,434.79</u>	<u>\$16,169,124.08</u>	<u>\$43,699,270.74</u>	<u>\$28,435,610.35</u>

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$1,066,821.02	\$39,779.31
204. Fringe Benefits	1,425,167.36	53,182.60
205. Equipment Rental	1,392,778.69	28,813.46
206. Materials	1,169,004.47	576,827.94
207. Handling Charges	0.00	0.00
208. Overhead	1,239,173.97	32,086.81
209. Other	(121.64)	0.00
210. Total Charges for Current Yea	\$6,292,823.87	\$730,690.12
211. Beginning Balance	685,554.79	33,640.09
212. Sub-Total	6,978,378.66	764,330.21
213. Less Credits	(6,773,187.36)	(87,653.04)
214. Ending Balance	\$205,191.30	\$676,677.17

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$33,186.43
216. Buildings (975)	61,870.00
217. Equipment Road (976, 981)	3,482,060.98
218. Equipment Shop (977)	102,518.50
219. Equipment Engineers (978)	39,711.00
220. Yard and Storage Equipment (979)	111,386.92
221. Equipment Office (980)	121,570.50
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$3,952,304.33</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	1,501,085.18	1,297,936.74	1,153,282.41	3,952,304.33
225. Less: Equipment Retirements 689	(548.79)	(448.24)	(13,985.24)	(14,982.27)
226. Sub-total	1,500,536.39	1,297,488.50	1,139,297.17	3,937,322.06
227. Less: Depreciation and Depletion 968	(123,579.39)	(100,936.65)	(3,149,251.61)	(3,373,767.65)
228. Net Capital Outlay Expenditure	<u>\$1,376,957.00</u>	<u>\$1,196,551.85</u>	<u>\$(2,009,954.44)</u>	<u>\$563,554.41</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)	9,382,924.61	7,663,744.26	239,110,991.97	256,157,660.84
230. Percentage of Total	3.66 %	2.99 %	93.35 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>7,586.46</u>	<u>6,196.44</u>	<u>193,330.64</u>	<u>207,113.54</u>

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

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>\$42,087,374.39</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 5 Expenditures)			<u>982,924.13</u>
234. Total Capital Outlay (from Capital Outlay)			<u>3,952,304.33</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 5 Expenditures)			<u>21,673.06</u>
236 a. Total Deductions			<u>4,956,901.52</u>
236 b. Adjusted MTF Returns			<u>37,130,472.87</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$26,787,183.64</u>	<u>\$19,951,336.16</u>	<u>46,738,519.80</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>14,550,436.12</u>	<u>8,449,922.44</u>	<u>23,000,358.56</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(5,669,883.01)</u>	<u>(3,514,052.12)</u>	<u>(9,183,935.13)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>35,667,736.75</u>	<u>24,887,206.48</u>	<u>60,554,943.23</u>
241. 90% of Adjusted MTF Returns			<u>33,417,425.58</u>

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

**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>4,792,283.38</u>	<u>1,309,322.99</u>	<u>2,061,970.27</u>	<u>775,461.81</u>	<u>3,027,530.94</u>
Fiscal Year	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Expenditures (\$)	<u>2,787,434.26</u>	<u>927,077.53</u>	<u>367,364.91</u>	<u>2,991,565.88</u>	<u>1,856,876.47</u>
242. TOTAL					<u>\$20,896,888.44</u>

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

$$\underline{2,087,374.39} \times .10 = \underline{4,208,737.44}$$

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$221,067.00
712-724	Fringe Benefits - Shop Employees	328,012.59
721	Drug Testing	0.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	0.00
734	Safety Supplies - Shop	8,174.39
736	Tire Shop Supplies	0.00
737	Shop Supplies	76,305.88
791	Equipment Material/Parts Inventory Adjustment	4,981.22
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	6,686.63
807	Data Processing - Shop	4,949.34
810	Education Expense - Shop	285.00
850-859	Communications - Shop	69,220.92
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	41.99
875	Insurance - Shop Buildings	7,780.04
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	353,165.20
883	Insurance - Underground Tank	11,416.99
921-923	Utilities - Shop and Storage Buildings	244,987.88
931	Buildings Repairs and Maintenance	113,904.39
932	Yard and Storage Repairs and Maintenance	2,882.97
933	Shop Equipment Repairs and Maintenance	13,507.10
934	Office Equipment Repairs and Maintenance	2,056.27
941	Equipment Rental - Shop Pickup/Wrecker	12,184.40
944-947	Underground Storage Tank Expense	1,000.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	350,187.81
968	Depreciation - Storage Building	38,061.46
968	Depreciation - Shop Equipment	36,682.02
968	Depreciation - Stockroom Expense	36,542.53
707	Other:	105,587.43
	243. TOTAL	\$2,049,671.45

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

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	\$791,435.31
709-714	Administrative Leave	0.00
724	Fringe Benefits	1,174,307.95
727	Postage	10,002.35
728	Office Supplies	14,124.01
730	Dues and Subscriptions	33,314.08
801	Contractual Services	35,183.72
803	Legal Services	247.08
804	Auditing and Accounting Services	20,000.00
807	Data Processing	135,370.34
810	Education	0.00
850-853	Communications	60,037.28
861	Travel and Mileage	1,104.35
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	75.00
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	4,798.63
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	13,118.99
882	Insurance - General Liability	0.00
920-923	Utilities	130,138.23
931	Building Repair/Maintenance	45,113.92
934	Office Equipment Repair/Maintenance	3,258.61
942	Building Rental	0.00
955-956	Miscellaneous	1,053.02
966-967	Overhead	0.00
968	Depreciation - Buildings	126,896.38
968	Depreciation - Engineering Equipment	442.28
968	Depreciation - Office Equipment and Furniture	109,706.81
	Other:	6,067.09
	244. TOTAL	\$2,715,795.43
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(52,033.66)
629	Overhead - State Trunkline Maintenance	(1,680,837.64)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(1,732,871.30)
	245. Net Administrative Expense	\$982,924.13

Year Ended - 2016

Start: 10/01/2015 **End:** 09/30/2016

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 - 2016

Start: 10/01/2015 End: 09/30/2016

**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.	\$34,351.75
248. Widening	0.77 mi.	2,361,650.98	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		<u>\$2,361,650.98</u>		<u>\$34,351.75</u>

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	1.13 mi.	x \$9,164,525.09	1.70 mi.	\$7,122,941.18
252. Resurfacing	8.29 mi.	11,009,398.36	4.82 mi.	2,774,150.94
253. Gravel Surfacing	0.00 mi.	0.00	18.00 mi.	1,615,953.58
254. Paving Gravel Roads	0.00 mi.	43,664.86	0.00 mi.	1,161,464.61
SAFETY PROJECTS				
255. Intersection Improvements	4.00 ea.	2,898,799.23	0.00 ea.	32.13
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	4.00 ea.	32,001.17	1.00 ea.	766,927.43
260. Subtotals		<u>23,148,388.71</u>		<u>13,441,469.87</u>
BRIDGES				
261. Replacement	1.00 ea.	2,988,339.55	4.00 ea.	5,964,344.13
262. Recondition or Repair	1.00 ea.	650,455.38	0.00 ea.	32,215.21
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	513,306.95
264. Bridge Subtotals		<u>3,638,794.93</u>		<u>6,509,866.29</u>
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$26,787,183.64</u>		<u>\$19,951,336.16</u>

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

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Armada	48.63	3.64	88,845.89	28.19	2.48	66,385.27	5,379	65,570.01
Bruce	60.29	35.28	156,176.23	22.42	13.82	159,177.08	8,700	106,053.00
Chesterfield	131.51	130.83	421,261.32	22.09	22.09	232,916.96	43,381	528,814.39
Clinton	218.04	217.54	699,378.42	56.22	56.67	596,824.22	96,796	1,179,943.24
Harrison	68.00	68.00	218,348.00	21.90	21.90	230,913.60	24,587	299,715.53
Lenox	55.56	14.03	116,274.28	19.03	8.61	107,091.14	10,470	127,629.30
Macomb	253.32	251.92	811,316.13	30.27	30.27	319,166.88	79,580	970,080.20
Ray	49.52	9.37	98,944.32	24.85	9.55	124,639.70	3,739	45,578.41
Richmond	66.44	9.12	127,588.12	19.03	3.57	61,836.98	3,665	44,676.35
Shelby	230.52	230.43	740,065.08	45.66	45.66	481,439.04	73,804	899,670.76
Washington	97.36	100.64	317,529.84	37.20	37.20	392,236.81	25,139	306,444.41
266. Totals	1,279.19	1,070.80	\$3,795,727.63	326.86	251.82	\$2,772,627.68	375,240	\$4,574,175.60
Local Road Rate Per Mile			1715	Primary Road Rate Per Mile		1565		
Local Urban Road Rate Per Mile			1496	Primary Urban Road Rate Per Mile		8979		
Population Rate Per Capita			12.19					

Year Ended - 2016

Start: 10/01/2015 End: 09/30/2016

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Armada	0.00	2,093,243.36	2,093,243.36	22,860.00
Bruce	34,351.75	363,672.83	398,024.58	7,946.43
Chesterfield	0.00	1,694,798.31	1,694,798.31	25,000.00
Clinton	2,104,596.11	10,008,102.97	12,112,699.08	2,530,038.57
Harrison	0.00	9,462,210.31	9,462,210.31	841,801.58
Lenox	0.00	492,626.01	492,626.01	22,005.00
Macomb	270,490.76	2,403,153.71	2,673,644.47	715,294.01
Ray	0.00	2,165,642.38	2,165,642.38	0.00
Richmond	0.00	727,573.74	727,573.74	22,005.00
Shelby	35,626.94	2,459,828.64	2,495,455.58	962,657.82
Washington	0.00	3,382,709.11	3,382,709.11	348,445.47
267. Totals	\$2,445,065.56	\$35,253,561.37	\$37,698,626.93	\$5,498,053.88

*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: 10/01/2015 End: 09/30/2016

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type:

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
1263	1,554,000.00	10/16/2015	Gravel
924	538,397.00	09/28/2016	Asphalt
1591	2,761,987.46	09/23/2016	Asphalt
1601	750,000.00	08/29/2016	Asphalt
1544	1,595,000.00	07/29/2016	Concrete
1541	2,190,381.05	09/30/2016	Asphalt
1630	319,721.99	09/22/2016	Asphalt
1631	237,708.84	09/01/2016	Asphalt
1634	146,009.89	08/25/2016	Asphalt
1629	163,072.00	08/11/2016	Asphalt
1633	189,000.00	07/28/2016	Asphalt
1626	215,159.00	07/21/2016	Asphalt
1623	445,975.00	07/14/2016	Asphalt
1624	102,268.00	06/30/2016	Asphalt
1622	143,000.00	06/23/2016	Asphalt
1625	116,239.00	06/23/2016	Asphalt

Work Type: Reconstruct Non Freeway

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
1547	546,000.00	11/27/2015	Gravel
1398	2,345,925.00	10/23/2015	Gravel

Work Type: Hot Mixed Asphalt Resurfacing (One Course)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
1543	2,070,336.16	09/28/2016	Asphalt
1608	209,677.98	08/18/2016	Asphalt

Work Type: Reconstruct and Add Lane(s) Over 0.5 Mile Long

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
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Year Ended - 2016

Start: 10/01/2015 **End:** 09/30/2016

1040	6,713,051.00	11/20/2015	Concrete
1254	9,010,345.00	11/20/2015	Concrete
1549	4,701,139.00	11/16/2015	Concrete

Work Type: Full Depth Concrete Pavement Repair

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
1558	174,788.04	01/28/2016	Concrete
1557	138,107.00	10/23/2015	Concrete
1563	222,366.23	10/23/2015	Concrete
1612	96,394.00	07/19/2016	Concrete