


2017
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Otsego 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	\$2,240,691.23
2. Investments	1,384,740.34
3. Accounts Receivable :	
a. Michigan Transportation Fund	773,691.34
b. State Trunkline Maintenance	308,416.98
c. State Transportation Department - Other	35,635.41
d. Due on County Road Agreement	0.00
e. Due on Special Assesement	0.00
f. Sundry Accounts Receivable	1,066,238.82

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	394,568.21
6. Equipment Materials and Parts	266,166.41
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS

\$6,470,148.74

Year Ended - 2017

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$213,933.10
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	115,629.67
14. Advances	412,175.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,063,475.65
18. Other	131,490.24

Fund Balances

19. Primary Road Fund	0.00
20. Local Road Fund	0.00
21. County Road Commission Fund	4,533,445.08
22. Total Fund Balances	4,533,445.08

23. TOTAL LIABILITIES AND FUND BALANCES

\$6,470,148.74

Year Ended - 2017

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$125,501.18
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	3,936,130.42	
27 a.Less: Accumulated Depreciation	(1,891,067.09)	2,045,063.33
28. Equipment - Road	7,093,391.75	
28 a.Less: Accumulated Depreciation	(5,781,545.84)	1,311,845.91
29. Equipment - Shop	108,682.59	
29 a.Less: Accumulated Depreciation	(102,620.46)	6,062.13
30. Equipment - Engineers	13,562.44	
30 a.Less: Accumulated Depreciation	(13,562.44)	0.00
31. Equipment - Yard and Storage	1,799.69	
31 a.Less: Accumulated Depreciation	(1,799.69)	0.00
32. Equipment and Furniture - Office	50,261.89	
32 a.Less: Accumulated Depreciation	(46,350.92)	3,910.97
33. Infrastructure	44,267,901.87	
33 a.Less: Accumulated Depreciation	(13,911,773.57)	30,356,128.30
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$33,848,511.82
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	3,492,383.52
	37 d.Infrastructure	30,356,128.30
	38. Total Equities	\$33,848,511.82
<u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		690,000.00
40. Notes Payable (Act 143)		1,002,241.85
41. Vested Vacation and Sick Leave Payable		299,758.87
42. Installment/Lease Purchase Payable		293,846.30
43. Other		0.00
	44. Total Liabilities	\$2,285,847.02
<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	\$0.00	\$985,399.94	\$985,399.94
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	985,399.94	985,399.94
Licenses and Permits				
49. Specify	0.00	0.00	55,948.13	55,948.13
Federal Sources				
50. Surface Tran. Program (STP)	385,858.24	0.00	0.00	385,858.24
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	4,976.61	0.00	0.00	4,976.61
56. Total Federal Sources	390,834.85	0.00	0.00	390,834.85
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,197.06	3,802.94		10,000.00
58. Snow Removal	0.00	241,593.93		241,593.93
59. Urban Road	337,113.77	154,991.53		492,105.30
60. Allocation	2,755,398.33	1,690,898.31		4,446,296.64
61. Total MTF	3,098,709.16	2,091,286.71		5,189,995.87
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)	0.00	0.00		0.00
68. Forest Road (E)	170,214.91	0.00		170,214.91
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	170,214.91	0.00		170,214.91
72. Total State Sources	\$3,268,924.07	\$2,091,286.71	\$0.00	\$5,360,210.78

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	\$0.00	\$0.00
74. Township Contr.	621,789.00	507,009.67	0.00	1,128,798.67
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	<u>621,789.00</u>	<u>507,009.67</u>	<u>0.00</u>	<u>1,128,798.67</u>
Charges for Service				
77. Trunkline Maintenance	0.00		1,363,252.81	1,363,252.81
78. Trunkline Non-maintenance	0.00		271,947.79	271,947.79
79. Salvage Sales	0.00	0.00	4,103.36	4,103.36
80. Other	72,769.00	0.00	156,930.44	229,699.44
81. Total Charges	<u>72,769.00</u>	<u>0.00</u>	<u>1,796,234.40</u>	<u>1,869,003.40</u>
Interest and Rents				
82. Interest Earned	0.00	0.00	32,354.76	32,354.76
83. Property Rentals	0.00	0.00	11,100.00	11,100.00
84. Total Interest/Rents	<u>0.00</u>	<u>0.00</u>	<u>43,454.76</u>	<u>43,454.76</u>
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	16,800.00	16,800.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	53,515.25	53,515.25
91. Total Other	<u>0.00</u>	<u>0.00</u>	<u>70,315.25</u>	<u>70,315.25</u>
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	505,140.55	505,140.55
96. Total Other Fin. Sources	<u>0.00</u>	<u>0.00</u>	<u>505,140.55</u>	<u>505,140.55</u>
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>\$4,354,316.92</u>	<u>\$2,598,296.38</u>	<u>\$3,456,493.03</u>	<u>\$10,409,106.33</u>

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	2,084,587.06	961,631.35		3,046,218.41
105. Structures	0.00	0.00		0.00
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.	2,084,587.06	961,631.35		3,046,218.41
Maintenance				
111. Roads	447,037.80	1,129,212.48		1,576,250.28
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	896,739.27	549,577.94		1,446,317.21
115. Traffic Control	92,701.21	87,711.83		180,413.04
116. Total Maintenance	1,436,478.28	1,766,502.25		3,202,980.53
117. Total Construction, Preservation And Maintenance	3,521,065.34	2,728,133.60		6,249,198.94
Other				
118. Trunkline Maintenance	0.00		1,363,252.81	1,363,252.81
119. Trunkline Non-maintenance	0.00		271,947.79	271,947.79
120. Administrative Expense	351,972.53	272,709.54		624,682.07
121. Equipment - Net	62,407.30	40,631.85	4,393.51	107,432.66
122. Capital Outlay - Net	0.00	0.00	(310,284.04)	(310,284.04)
123. Debt Principal Payment	0.00	0.00	402,723.49	402,723.49
124. Interest Expense	0.00	0.00	57,283.31	57,283.31
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	414,379.83	313,341.39	1,789,316.87	2,517,038.09
128. Total Expenditures	\$3,935,445.17	\$3,041,474.99	\$1,789,316.87	\$8,766,237.03

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	\$4,354,316.92	\$2,598,296.38	\$3,456,493.03	\$10,409,106.33
130. Total Expenditures	3,935,445.17	3,041,474.99	1,789,316.87	8,766,237.03
131. Excess of Revenues Over (Under) Expenditures	418,871.75	(443,178.61)	1,667,176.16	1,642,869.30
132. Optional Transfers				
132 a. Primary to Local (50%)	(418,871.75)	418,871.75		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	(418,871.75)	418,871.75		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	0.00	(24,306.86)	1,667,176.16	1,642,869.30
136. Beginning Fund	0.00	0.00	2,890,575.78	2,890,575.78
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	0.00	0.00	2,890,575.78	2,890,575.78
139. Interfund Transfer(County to Primary and/or Local)	0.00	24,306.86	(24,306.86)	0.00
140. Ending Fund Balance	\$0.00	\$0.00	\$4,533,445.08	\$4,533,445.08

Year Ended - 2017

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$403,882.46	
142. Depreciation	594,590.85	
143. Other	316,063.02	
144. Total Direct		<u>1,314,536.33</u>

145. Indirect Equipment Expense		<u>580,230.44</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	259,874.52	
148. Total Operating		<u>\$259,874.52</u>

149. TOTAL EQUIPMENT EXPENSE \$2,154,641.29

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	10,198.16	28,071.76		38,269.92
152. Maintenance	567,103.00	746,198.20		1,313,301.20
153. Inventory Operations	0.00	0.00	16,124.36	16,124.36
154. MDOT	611,915.96		0.00	611,915.96
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	67,597.19	67,597.19
157. Total Equipment Rental Credits	<u>1,189,217.12</u>	<u>774,269.96</u>	<u>83,721.55</u>	<u>2,047,208.63</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>107,432.66</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$1,189,217.12</u>	<u>\$774,269.96</u>	<u>\$83,721.55</u>	<u>\$2,047,208.63</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	58.09 %	37.82 %	4.09 %	100.00 %
161. Prorated Total Equipment Expense	<u>1,251,624.42</u>	<u>814,901.81</u>	<u>88,115.06</u>	<u>2,154,641.29</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>62,407.30</u>	<u>40,631.85</u>	<u>4,393.51</u>	<u>107,432.66</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.	39,071.11	55,136.45
165. Primary Maintenance	209,180.22	295,191.36
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	18,799.30	26,529.23
168. Local Maintenance	301,075.41	424,872.20
169. Inventory	4,979.84	7,027.46
170. Equipment Expense - Direct	167,503.93	236,378.53
171. Equipment Expense - Indirect	144,772.50	204,300.04
172. Equipment Expense - Operating	0.00	0.00
173. Administration	233,158.58	277,926.58
174. State Trunkline Maintenance	265,780.57	
175. Sundry Account Rec.	1,461.52	
176. Capital Outlay	14,688.90	20,728.71
177. Other	123,675.91	174,529.22
178. Total Payroll	\$1,524,147.79	
179. Less Applicable Payroll	(303,454.72)	
180. Total Applicable Labor Cost	\$1,220,693.07	Total Distributive \$1,722,619.78

	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	\$239,243.27	\$46,361.90	\$813,382.30	\$935,908.53	\$13,224.91	\$0.00	\$2,048,120.9
182. Less: Benefits Recovered	0.00	0.00	0.00	(325,501.13)	0.00	0.00	(325,501.1
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.0
184. Benefits to be Distributed	239,243.27	46,361.90	813,382.30	610,407.40	13,224.91	0.00	1,722,619.7
185. Applicable Labor Cost	1,220,693.07	1,220,693.07	1,220,693.07	1,220,693.07	1,220,693.07	1,220,693.07	
186. Factor	0.195990	0.037980	0.666328	0.500050	0.010834	0.000000	1.41118

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.	1,967,879.06	116,708.00
189. Primary Maintenance	1,356,055.69	80,422.59
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	907,793.82	53,837.53
192. Local Maintenance	1,667,601.80	98,900.45
193. Other	0.00	0.00
194. TOTAL	\$5,899,330.37	\$349,868.57

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	2,963.70	(26,827.05)	0.00	0.00	373,731.92	\$349,868.57
196. Applicable Operation Cost	5,899,330.37	5,899,330.37	5,899,330.37	5,899,330.37	5,899,330.37	
197. Factor	0.000502	(0.004547)	0.000000	0.000000	0.063352	\$0.059307

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.	99,760.82	131,034.84	1,984,826.24	830,596.51	2,084,587.06	961,631.35
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,434,639.56	1,761,202.25	1,838.72	5,300.00	1,436,478.28	1,766,502.25
202. Total	\$1,534,400.38	\$1,892,237.09	\$1,986,664.96	\$835,896.51	\$3,521,065.34	\$2,728,133.60

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	\$265,780.57	\$0.00
204. Fringe Benefits	307,570.00	0.00
205. Equipment Rental	611,915.96	0.00
206. Materials	38,085.39	251,780.66
207. Handling Charges	0.00	0.00
208. Overhead	134,825.90	20,167.13
209. Other	5,074.99	3,431.37
210. Total Charges for Current Year	\$1,363,252.81	\$275,379.16
211. Beginning Balance	308,416.98	0.00
212. Sub-Total	1,671,669.79	275,379.16
213. Less Credits	(1,363,252.81)	(239,743.75)
214. Ending Balance	\$308,416.98	\$35,635.41

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)	8,995.00
217. Equipment Road (976, 981)	370,064.39
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>\$379,059.39</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	379,059.39	379,059.39
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	379,059.39	379,059.39
227. Less: Depreciation and Depletion 968	0.00	0.00	(689,343.43)	(689,343.43)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(310,284.04)</u>	<u>\$(310,284.04)</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	3,551,626.30	3,551,626.30
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	16,800.00	16,800.00

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>\$5,189,995.87</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>624,682.07</u>
234. Total Capital Outlay (from Page 13)			<u>379,059.39</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>402,723.49</u>
236. Interest Expense (from Page 6 Expenditures)			<u>57,283.31</u>
236 a. Total Deductions			<u>1,463,748.26</u>
236 b. Adjusted MTF Returns			<u>3,726,247.61</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$2,084,587.06</u>	<u>\$961,631.35</u>	<u>3,046,218.41</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,436,478.28</u>	<u>1,766,502.25</u>	<u>3,202,980.53</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(390,834.85)</u>	<u>0.00</u>	<u>(390,834.85)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>3,130,230.49</u>	<u>2,728,133.60</u>	<u>5,858,364.09</u>
241. 90% of Adjusted MTF Returns			<u>3,353,622.85</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>2,492,333.00</u>	<u>543,826.86</u>	<u>398,372.47</u>	<u>729,390.27</u>	<u>656,504.16</u>
Fiscal Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Expenditures (\$)	<u>1,429,818.66</u>	<u>577,914.35</u>	<u>320,696.28</u>	<u>419,216.64</u>	<u>164,542.36</u>
				242. TOTAL	<u>\$7,732,615.05</u>

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

$$\frac{5,189,995.87}{10} \times .10 = \frac{518,999.59}{10}$$

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	\$144,772.50
712-724	Fringe Benefits - Shop Employees	204,300.04
721	Drug Testing	1,718.10
728	Office Supplies - Shop	1,422.19
731	Janitor Supplies - Shop	4,521.47
733	Welding Supplies	3,148.87
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	21,691.11
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	1,380.28
805	Health Services	0.00
806	Laundry Services	3,191.93
807	Data Processing - Shop	5,883.14
810	Education Expense - Shop	115.21
850-859	Communications - Shop	3,371.12
861	Travel and Mileage - Shop Employees	1,029.26
862	Freight Costs	0.00
875	Insurance - Shop Buildings	28,573.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	1,149.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	38,739.61
931	Buildings Repairs and Maintenance	29,774.49
932	Yard and Storage Repairs and Maintenance	6,012.96
933	Shop Equipment Repairs and Maintenance	0.00
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	3,128.69
968	Depreciation - Shop Building	43,978.22
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	3,617.78
968	Depreciation - Stockroom Expense	0.00
707	Other:	28,711.47
243. TOTAL		\$580,230.44

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	\$196,945.95
709-714	Administrative Leave	36,212.63
724	Fringe Benefits	277,926.58
727	Postage	311.82
728	Office Supplies	9,908.84
730	Dues and Subscriptions	13,712.02
801	Contractual Services	15,169.47
803	Legal Services	13,194.95
804	Auditing and Accounting Services	8,478.00
807	Data Processing	6,210.27
810	Education	0.00
850-853	Communications	4,551.73
861	Travel and Mileage	6,552.77
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	3,218.51
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	5,229.00
881	Insurance - Errors and Omissions	12,770.00
882	Insurance - General Liability	0.00
920-923	Utilities	4,106.91
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	4,098.55
968	Depreciation - Engineering Equipment	309.36
968	Depreciation - Office Equipment and Furniture	3,922.19
	Other:	1,855.86
	244. TOTAL	\$624,685.41

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(3.34)
	Other:	0.00
	Total Credits to Administrative Expense	\$(3.34)

245. Net Administrative Expense \$624,682.07

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>
Camp Ten Road	Elmira Township	170,214.91	Reconstruction
	246. Total	<u>\$170,214.91</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
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	5.00 mi.	x \$2,024,410.12	1.98 mi.	\$402,215.61
252. Resurfacing	0.08 mi.	60,176.94	5.14 mi.	513,902.48
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	1.47 mi.	45,513.26
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		2,084,587.06		961,631.35
BRIDGES				
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.	0.00
264. Bridge Subtotals		0.00		0.00
265. TOTAL PRESERVATION - STRUCT IMP		2,084,587.06		961,631.35

*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			Population Outside Municipalities	Funds Received (\$)
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)		
Bagley	70.02	39.36	237,587.09	23.70	17.64	258,982.13	5,886	95,353.20
Charlton	87.24	0.00	198,819.96	43.90	0.00	91,180.30	1,354	21,934.80
Chester	66.75	0.00	152,123.25	22.90	0.00	47,563.30	1,292	20,930.40
Corwith	104.55	0.00	238,269.46	48.88	0.00	101,523.76	1,748	28,317.60
Dover	28.52	0.00	64,997.08	17.06	0.00	35,433.62	561	9,088.20
Elmira	43.62	0.00	99,409.98	14.54	0.00	30,199.58	1,687	27,329.40
Hayes	77.91	0.00	177,556.90	17.27	0.00	35,869.79	2,619	42,427.80
Livingston	46.24	12.02	129,204.60	25.31	4.16	102,035.43	2,525	40,905.00
Otsego Lake	74.58	26.41	222,312.44	20.59	6.72	122,672.95	2,847	46,121.40
266. Totals	599.43	77.79	\$1,520,280.76	234.15	28.52	\$825,460.86	20,519	\$332,407.80

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* (\$)
Bagley	0.00	614,179.33	614,179.33	296,330.64
Charlton	0.00	674,670.29	674,670.29	174,541.00
Chester				
Corwith	0.00	538.90	538.90	0.00
Elmira	0.00	1,312,260.34	1,312,260.34	400,000.00
Hayes	0.00	251,555.35	251,555.35	172,695.18
Livingston	0.00	145,719.07	145,719.07	60,231.85
Otsego Lake	0.00	45,513.26	45,513.26	25,000.00
267. Totals	\$0.00	\$3,044,436.54	\$3,044,436.54	\$1,128,798.67

*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: Bit Resurf & Minor Widening

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
17-01-02	59,474.55	05/23/2017	Asphalt
17-07-01	238,629.17	08/04/2017	Asphalt

Work Type: Bituminous Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
17-01-03	402,215.61	09/11/2017	Asphalt
17-06-01	1,311,250.85	10/20/2017	Asphalt
17-08-02	52,710.71	09/16/2017	Asphalt
17-02-01	661,371.50	11/14/2017	Asphalt

Work Type: Bituminous Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
16-01-09	57,513.74	11/01/2017	Asphalt
16-01-13	22,810.70	05/20/2017	Asphalt
16-09-03 2016	45,513.26	08/31/2017	Seal Coat
17-01-01	46,541.52	05/19/2017	Seal Coat
17-07-02	12,926.18	09/16/2017	Asphalt
17-08-01	74,224.75	09/20/2017	Asphalt
17-04-01	539.92	12/31/2017	Asphalt

Work Type: Crush & Shape & Resurf

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
16-02-01(2016)	13,298.79	01/01/2017	Asphalt
16-06-01 (2016)	1,009.49	01/01/2017	Asphalt