

2016
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
OAKLAND COUNTY
MICHIGAN
YEAR ENDED SEPTEMBER 30, 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	\$3,226,131.53
2. Investments	52,215,263.78
3. Accounts Receivable :	
a. Michigan Transportation Fund	11,583,230.40
b. State Trunkline Maintenance	337,609.76
c. State Transportation Department - Other	3,476,158.90
d. Due on County Road Agreement	2,092,946.87
e. Due on Special Assesment	7,645,592.98
f. Sundry Accounts Receivable	1,390,585.38

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	0.00
6. Equipment Materials and Parts	4,761,474.51
7. Prepaid Insurance	934,308.36
8. Deferred Expense - Federal Aid	0.00

9. Other

1,251,270.42

10. TOTAL ASSETS**\$88,914,572.89**

Year Ended - 2016

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$7,625,837.28
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	257,428.59
14. Advances	5,046,407.98
15. Deferred Revenue - Special Assessment District	5,872,277.78
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	3,627,607.62
18. Other	4,447,658.76

Fund Balances

19. Primary Road Fund	55,602,645.75
20. Local Road Fund	1,177,541.15
21. County Road Commission Fund	5,257,167.98
22. Total Fund Balances	62,037,354.88

23. TOTAL LIABILITIES AND FUND BALANCES**\$88,914,572.89**

Year Ended - 2016

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$1,514,524.72	
25. Land Improvements	\$372,934.21		
25 a.Less: Accumulated Depreciation	0.00	372,934.21	
26. Depletable Assets	2,489,608.20		
26 a.Less: Accumulated Depreciation	(1,523,461.74)	966,146.46	
27. Buildings	13,735,978.40		
27 a.Less: Accumulated Depreciation	(6,047,261.56)	7,688,716.84	
28. Equipment - Road	55,125,605.82		
28 a.Less: Accumulated Depreciation	(45,651,942.58)	9,473,663.24	
29. Equipment - Shop	1,878,641.23		
29 a.Less: Accumulated Depreciation	(1,307,141.91)	571,499.32	
30. Equipment - Engineers	698,733.13		
30 a.Less: Accumulated Depreciation	(492,024.29)	206,708.84	
31. Yard and Storage Equipment	7,595,505.90		
31 a.Less: Accumulated Depreciation	(6,628,327.67)	967,178.23	
32. Office Equipment and Furniture	3,490,541.02		
32 a.Less: Accumulated Depreciation	(3,197,563.17)	292,977.85	
33. Infrastructure	1,233,140,392.00		
33 a.Less: Accumulated Depreciation	(435,447,867.00)	797,692,525.00	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		31,011.08	
	36. Total Assets		<u>\$819,777,885.79</u>
 <u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	9,175,705.12	
	37 b.Local	6,680,169.21	
	37 c.Co. Road Comm.	6,229,486.46	
	37 d.Infrastructure	797,692,525.00	
	38. Total Equities		<u>\$819,777,885.79</u>
 <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		3,078,800.00	
42. Installment/Lease Purchase Payable		0.00	
43. Other		1,896,800.00	
	44. Total Liabilities		<u>\$4,975,600.00</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	1,361,476.88	429,940.07	0.00	1,791,416.95
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	11,512,562.31	0.00	0.00	11,512,562.31
51. C Funds - Federal	5,011,987.29	0.00	0.00	5,011,987.29
52. D Funds - Federal	339,144.97	0.00	0.00	339,144.97
53. Bridge	1,680.14	0.00	0.00	1,680.14
54. High Priority	1,551,993.31	0.00	0.00	1,551,993.31
55. Other	5,721,028.43	0.00	0.00	5,721,028.43
56. Total Federal Sources	24,138,396.45	0.00	0.00	24,138,396.45
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	8,507.91	1,492.09		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	6,728,273.70	2,504,798.34		9,233,072.04
60. Allocation	49,160,332.93	8,621,601.28		57,781,934.21
61. Total MTF	55,897,114.54	11,127,891.71		67,025,006.25
<u>Other</u>				
62. Local Bridge	1,014,797.56	15.01		1,014,812.57
63. Other	10,429,273.33	0.00	0.00	10,429,273.33
64. Total Other	11,444,070.89	15.01	0.00	11,444,085.90
<u>Economic Development Fund</u>				
65. Target Industries (A)	442,978.66	0.00		442,978.66
66. Urban congestion (C)	456,232.93	0.00		456,232.93
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	0.00	0.00		0.00
71. Total EDF	899,211.59	0.00		899,211.59
72. Total State Sources	\$68,240,397.02	\$11,127,906.72	\$0.00	\$79,368,303.74

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	\$4,485,585.90	\$18,686.84	\$0.00	\$4,504,272.74
74. Township Contr.	3,086,318.11	980,185.51	0.00	4,066,503.62
75. Other	831,822.93	1,083,231.60	0.00	1,915,054.53
76. Total Contributions	8,403,726.94	2,082,103.95	0.00	10,485,830.89
Charges for Service				
77. Trunkline Maintenance	0.00		7,541,394.19	7,541,394.19
78. Trunkline Non-maintenance	0.00		212,969.88	212,969.88
79. Salvage Sales	19,933.03	6,294.64	0.00	26,227.67
80. Other	1,924,035.21	993,564.77	0.00	2,917,599.98
81. Total Charges	1,943,968.24	999,859.41	7,754,364.07	10,698,191.72
Interest and Rents				
82. Interest Earned	581,136.06	15,316.13	78,267.49	674,719.68
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	581,136.06	15,316.13	78,267.49	674,719.68
Other				
85. Special Assessments	0.00	3,337,344.97	0.00	3,337,344.97
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	2,406.34	759.90	0.00	3,166.24
88. Gain (Loss) Equip. Disp.	28,179.28	20,515.30	19,131.22	67,825.80
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	2,793.00	882.00	0.00	3,675.00
91. Total Other	33,378.62	3,359,502.17	19,131.22	3,412,012.01
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	\$104,702,480.21	\$18,014,628.45	\$7,851,762.78	\$130,568,871.44

ROAD COMMISSION FOR OAKLAND COUNTY
STATEMENT OF REVENUES
Year Ended September 30, 2016

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LICENSES & PERMITS

	PRIMARY	LOCAL	TOTAL
Line 49			
Permit Fees	\$ 447,045.69	\$ 141,172.32	\$ 588,218.01
Inspection Charges	914,431.19	288,767.75	1,203,198.94
	<u>\$ 1,361,476.88</u>	<u>\$ 429,940.07</u>	<u>\$ 1,791,416.95</u>

OTHER FEDERAL SOURCES

	PRIMARY	LOCAL	TOTAL
LINE 55 - Other			
HAZARD ELIMINATION SAFETY	\$ 38,787.77		\$ 38,787.77
CMAQ	3,315,865.96		3,315,865.96
NAT HWY SYS	2,126,279.00		2,126,279.00
MFAP	28,070.65		28,070.65
F-M PART D	212,025.05		212,025.05
	<u>\$ 5,721,028.43</u>	<u>\$ -</u>	<u>\$ 5,721,028.43</u>

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OTHER CHARGES FOR SERVICE

	PRIMARY	LOCAL	TOTAL
Line 80			
Subdivision Inspection Fees	\$ 108,400.53	\$ 34,231.74	\$ 142,632.27
Work Orders	1,043,172.00	329,422.74	1,372,594.74
Calcium Chloride	470,034.27	148,431.87	618,466.14
Rd Maint & Traf Signals	302,428.41	481,478.42	783,906.83
	<u>\$ 1,924,035.21</u>	<u>\$ 993,564.77</u>	<u>\$ 2,917,599.98</u>
Line 79			
Salvage Sales	\$ 19,933.03	\$ 6,294.64	\$ 26,227.67
	<u>\$ 19,933.03</u>	<u>\$ 6,294.64</u>	<u>\$ 26,227.67</u>

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	\$5,148,010.98	\$0.00		\$5,148,010.98
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.	5,148,010.98	0.00		5,148,010.98
Preservation - Structural Improvements				
104. Roads	43,816,636.48	3,149,192.56		46,965,829.04
105. Structures	3,245,335.58	2,151,959.48		5,397,295.06
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	4,770,304.78		4,770,304.78
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	47,061,972.06	10,071,456.82		57,133,428.88
Maintenance				
111. Roads	15,985,855.57	10,280,003.41		26,265,858.98
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	5,444,148.44	2,578,466.68		8,022,615.12
115. Traffic Control	10,309,176.54	1,005,763.68		11,314,940.22
116. Total Maintenance	31,739,180.55	13,864,233.77		45,603,414.32
117. Total Construction, Preservation And Maintenance.	83,949,163.59	23,935,690.59		107,884,854.18
Other				
118. Trunkline Maintenance	0.00		8,680,313.66	8,680,313.66
119. Trunkline Non-maintenance	0.00		218,053.97	218,053.97
120. Administrative Expense	5,871,855.67	1,674,190.84		7,546,046.51
121. Equipment - Net	(244,446.03)	(197,092.24)	(154,087.21)	(595,625.48)
122. Capital Outlay - Net	1,292,897.38	1,244,821.61	689,441.11	3,227,160.10
123. Debt Principal Payment	0.00	500,000.00	0.00	500,000.00
124. Interest Expense	0.00	14,846.50	0.00	14,846.50
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	6,920,307.02	3,236,766.71	9,433,721.53	19,590,795.26
128. Total Expenditures	\$90,869,470.61	\$27,172,457.30	\$9,433,721.53	\$127,475,649.44

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	\$104,702,480.21	\$18,014,628.45	\$7,851,762.78	\$130,568,871.44
130. Total Expenditures	90,869,470.61	27,172,457.30	9,433,721.53	127,475,649.44
131. Excess of Revenues Over (Under) Expenditures	13,833,009.60	(9,157,828.85)	(1,581,958.75)	3,093,222.00
132. Optional Transfers				
132 a. Primary to Local (50%)	(9,000,000.00)	9,000,000.00		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	(9,000,000.00)	9,000,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	4,833,009.60	(157,828.85)	(1,581,958.75)	3,093,222.00
136. Beginning Fund	50,769,634.13	1,335,370.00	6,839,126.73	58,944,130.86
137. Adjustment	2.02	0.00	0.00	2.02
138. Beginning Fund Balance Restated	50,769,636.15	1,335,370.00	6,839,126.73	58,944,132.88
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$55,602,645.75	\$1,177,541.15	\$5,257,167.98	\$62,037,354.88

Year Ended - 2016

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$2,155,627.14	
142. Depreciation	<u>3,365,274.43</u>	
143. Other	<u>2,668,994.38</u>	
144. Total Direct		<u>8,189,895.95</u>

145. Indirect Equipment Expense		<u>3,156,050.74</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>940,214.92</u>	
148. Total Operating		<u>\$940,214.92</u>

149. TOTAL EQUIPMENT EXPENSE \$12,286,161.61**Equipment Rental Credits:**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	14,850.34	0.00		14,850.34
151. Preservation - Structural Improvement	<u>394,019.83</u>	<u>118,302.15</u>		<u>512,321.98</u>
152. Maintenance	<u>4,877,844.11</u>	<u>4,144,276.28</u>		<u>9,022,120.39</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	0.00	<u>0.00</u>
154. MDOT	<u>0.00</u>		<u>2,411,405.95</u>	<u>2,411,405.95</u>
155. Other Reimbursable Charges	<u>0.00</u>	<u>0.00</u>	<u>921,088.43</u>	<u>921,088.43</u>
156. All Other Charges	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
157. Total Equipment Rental Credits	<u>5,286,714.28</u>	<u>4,262,578.43</u>	<u>3,332,494.38</u>	<u>12,881,787.09</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(595,625.48)</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>5,286,714.28</u>	<u>4,262,578.43</u>	<u>3,332,494.38</u>	<u>12,881,787.09</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	41.04 %	33.09 %	25.87 %	100.00 %
161. Prorated Total Equipment Expense	<u>5,042,268.25</u>	<u>4,065,486.19</u>	<u>3,178,407.17</u>	<u>12,286,161.61</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(244,446.03)</u>	<u>(197,092.24)</u>	<u>(154,087.21)</u>	<u>(595,625.48)</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.	\$664,221.16	\$756,770.05
164. Primary Preservation - Struct Imp.	1,771,624.44	2,018,472.77
165. Primary Maintenance	4,931,622.39	5,618,767.32
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	299,473.32	341,200.27
168. Local Maintenance	2,475,824.04	2,820,791.64
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	909,422.80	1,036,136.73
171. Equipment Expense - Indirect	162,811.91	185,497.22
172. Equipment Expense - Operating	0.00	0.00
173. Administration	6,758,908.16	7,700,656.96
174. State Trunkline Maintenance	1,936,198.24	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	1,859,832.79	2,118,971.58
178. Total Payroll	\$21,769,939.25	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$21,769,939.25	Total Distributive \$22,597,264.54

	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	\$3,594,987.67	\$356,299.20	\$6,913,027.63	11,977,726.39	\$86,545.51	\$1,896,852.88	24,825,439.28
182. Less: Benefits Recovered	(322,663.40)	(31,979.17)	(620,469.72)	(1,075,045.12)	(7,767.78)	(170,249.54)	(2,228,174.73)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	3,272,324.27	324,320.03	6,292,557.91	10,902,681.27	78,777.73	1,726,603.34	22,597,264.55
185. Applicable Labor Cost	19,833,741.01	19,833,741.01	19,833,741.01	19,833,741.01	19,833,741.01	19,833,741.01	
186. Factor	0.164988	0.016352	0.317265	0.549704	0.003972	0.087054	1.139335

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.	\$5,148,010.98	\$182,446.60
188. Primary Preservation - Struct Imp.	47,061,972.06	1,667,886.27
189. Primary Maintenance	51,436,266.01	1,822,912.18
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	5,301,152.04	187,873.95
192. Local Maintenance	22,175,190.65	785,893.46
193. Other	4,770,304.78	169,060.61
194. TOTAL	\$135,892,896.52	\$4,816,073.07

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	83,036.27	(183,054.47)	0.00	0.00	3,921,728.43	\$3,821,710.23
196. Applicable Operation Cost	135,892,896.52	135,892,896.52	135,892,896.52	135,892,896.52	135,892,896.52	
197. Factor	0.000611	(0.001347)	0.000000	0.000000	0.028859	\$0.028123

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.	\$3,953,766.14	\$0.00	\$1,194,244.84	\$0.00	\$5,148,010.98	\$0.00
199. Preser - Struct. Imp.	16,315,575.93	1,198,288.25	30,746,396.13	4,102,863.79	47,061,972.06	5,301,152.04
200. Special Assessment	0.00	1,196,023.25	0.00	3,574,281.53	0.00	4,770,304.78
201. Maintenance	29,016,726.49	13,024,208.82	2,722,454.06	840,024.95	31,739,180.55	13,864,233.77
202. Total	<u>\$49,286,068.56</u>	<u>\$15,418,520.32</u>	<u>\$34,663,095.03</u>	<u>\$8,517,170.27</u>	<u>\$83,949,163.59</u>	<u>\$23,935,690.59</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	\$1,867,415.21	\$0.00
204. Fringe Benefits	2,164,288.88	0.00
205. Equipment Rental	2,380,030.32	0.00
206. Materials	2,076,590.72	0.00
207. Handling Charges	0.00	0.00
208. Overhead	1,527,898.53	0.00
209. Other	0.00	7,632,933.77
210. Total Charges for Current Yea	\$10,016,223.66	\$7,632,933.77
211. Beginning Balance	1,208,625.88	3,411,811.79
212. Sub-Total	11,224,849.54	11,044,745.56
213. Less Credits	(10,887,239.78)	(7,568,586.66)
214. Ending Balance	\$337,609.76	\$3,476,158.90

Year Ended - 2016

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	356,571.12
217. Equipment Road (976, 981)	6,155,426.89
218. Equipment Shop (977)	429,602.67
219. Equipment Engineers (978)	131,550.15
220. Yard and Storage Equipment (979)	35,752.88
221. Equipment Office (980)	264,518.19
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$7,373,421.90</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	3,026,052.35	2,439,865.31	1,907,504.24	7,373,421.90
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	3,026,052.35	2,439,865.31	1,907,504.24	7,373,421.90
227. Less: Depreciation and Depletion 968	(1,733,154.97)	(1,195,043.70)	(1,218,063.13)	(4,146,261.80)
228. Net Capital Outlay Expenditure	<u>\$1,292,897.38</u>	<u>\$1,244,821.61</u>	<u>\$689,441.11</u>	<u>\$3,227,160.10</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)	7,882,807.74	5,435,347.60	5,540,045.35	18,858,200.69
230. Percentage of Total	41.80 %	28.82 %	29.38 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>28,351.47</u>	<u>19,548.89</u>	<u>19,925.44</u>	<u>67,825.80</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>\$67,025,006.25</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 5 Expenditures)			<u>7,546,046.51</u>
234. Total Capital Outlay (from Capital Outlay)			<u>7,373,421.90</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>500,000.00</u>
236. Interest Expense (from Page 5 Expenditures)			<u>14,846.50</u>
236 a. Total Deductions			<u>15,434,314.91</u>
236 b. Adjusted MTF Returns			<u>51,590,691.34</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$47,061,972.06</u>	<u>\$10,071,456.82</u>	<u>57,133,428.88</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>31,739,180.55</u>	<u>13,864,233.77</u>	<u>45,603,414.32</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(18,990,385.47)</u>	<u>0.00</u>	<u>(18,990,385.47)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>59,810,767.14</u>	<u>23,935,690.59</u>	<u>83,746,457.73</u>
241. 90% of Adjusted MTF Returns			<u>46,431,622.21</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>1,749,685.00</u>	<u>1,315,370.00</u>	<u>1,185,616.00</u>	<u>1,191,715.00</u>	<u>724,507.00</u>
Fiscal Year	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Expenditures (\$)	<u>733,339.00</u>	<u>737,759.00</u>	<u>725,141.00</u>	<u>736,646.00</u>	<u>674,080.00</u>
242. TOTAL					<u>\$9,773,858.00</u>

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

$$\underline{7,025,006.25} \times .10 = \underline{6,702,500.63}$$

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	\$338,663.61
712-724	Fringe Benefits - Shop Employees	520,999.17
721	Drug Testing	106.09
728	Office Supplies - Shop	9,501.25
731	Janitor Supplies - Shop	2,430.32
733	Welding Supplies	0.00
734	Safety Supplies - Shop	1,276.64
736	Tire Shop Supplies	0.00
737	Shop Supplies	13,709.70
791	Equipment Material/Parts Inventory Adjustment	29,678.00
801	Contractual Services - Shop	22,827.56
805	Health Services	0.00
806	Laundry Services	6,480.47
807	Data Processing - Shop	0.00
810	Education Expense - Shop	52,874.86
850-859	Communications - Shop	0.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	1,972.49
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	199,502.86
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	338,884.19
931	Buildings Repairs and Maintenance	772,118.28
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	303,193.56
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	11,164.21
968	Depreciation - Shop Building	169,028.30
968	Depreciation - Storage Building	284,119.87
968	Depreciation - Shop Equipment	44,469.33
968	Depreciation - Stockroom Expense	0.00
707	Other:	33,049.98
	243. TOTAL	\$3,156,050.74

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	\$3,377,838.60
709-714	Administrative Leave	0.00
724	Fringe Benefits	3,314,066.69
727	Postage	36,004.23
728	Office Supplies	64,388.87
730	Dues and Subscriptions	81,652.90
801	Contractual Services	585,577.71
803	Legal Services	108,257.79
804	Auditing and Accounting Services	119,900.00
807	Data Processing	301,137.33
810	Education	73,197.18
850-853	Communications	0.00
861	Travel and Mileage	62,020.72
862	Freight	0.00
873	Public Relations	7,767.17
874	Advertising	59,882.50
875	Insurance - Building and Contents	96,029.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	18,981.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	31,817.18
882	Insurance - General Liability	160,293.72
920-923	Utilities	0.00
931	Building Repair/Maintenance	365,198.68
934	Office Equipment Repair/Maintenance	45,782.28
942	Building Rental	0.00
955-956	Miscellaneous	44,853.53
966-967	Overhead	0.00
968	Depreciation - Buildings	56,777.22
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	43,335.75
	Other:	151,593.26
	244. TOTAL	\$9,206,353.31
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(91,549.41)
629	Overhead - State Trunkline Maintenance	(1,566,055.78)
691	Purchase Discounts	0.00
	Other:	(2,701.61)
	Total Credits to Administrative Expense	\$(1,660,306.80)
	245. Net Administrative Expense	\$7,546,046.51

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.	\$0.00
248. Widening	19.20 mi.	5,148,010.98	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		\$5,148,010.98		\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	11.37 mi.	x \$9,424,790.21	1.38 mi.	\$548,569.31
252. Resurfacing	51.61 mi.	18,441,244.79	121.93 mi.	6,676,448.54
253. Gravel Surfacing	0.00 mi.	498,170.00	27.42 mi.	407,136.67
254. Paving Gravel Roads	5.85 mi.	4,912,661.44	1.59 mi.	172,104.77
SAFETY PROJECTS				
255. Intersection Improvements	5.00 ea.	3,544,169.28	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	8.00 ea.	1,038,746.38	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	16.00 ea.	5,956,854.38	3.00 ea.	115,238.05
260. Subtotals		13,816,636.48		7,919,497.34
BRIDGES				
261. Replacement	3.00 ea.	849,082.22	2.00 ea.	607,427.50
262. Recondition or Repair	17.00 ea.	1,984,033.81	2.00 ea.	87.98
263. Replace with Culvert	2.00 ea.	412,219.55	3.00 ea.	1,544,444.00
264. Bridge Subtotals		3,245,335.58		2,151,959.48
265. TOTAL PRESERVATION - STRUCT IMP		\$47,061,972.06		\$10,071,456.82

*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 (\$)
ADDISON	49.23	6.46	94,093.61	23.40	2.77	61,492.83	5,948	72,506.12
BLOOMFIELD	223.01	223.01	716,085.09	54.47	54.47	574,331.69	41,070	500,643.30
BRANDON	59.85	32.07	150,619.47	26.24	14.67	172,787.53	13,733	167,405.27
COMMERCE	106.64	106.64	342,421.04	59.70	59.70	629,476.81	35,874	437,304.06
FARMINGTON	0.00	0.00	0.00	28.33	28.33	298,711.52	0	0.00
GROVELAND	43.64	11.86	92,585.16	31.55	11.66	154,070.89	5,476	66,752.44
HIGHLAND	73.80	69.11	229,955.57	33.27	31.16	331,853.19	19,202	234,072.38
HOLLY	45.84	15.09	101,190.24	24.80	10.98	137,401.41	5,276	64,314.44
INDEPENDENCE	146.72	140.38	461,633.29	30.80	30.58	322,779.82	34,681	422,761.39
LYON	79.58	79.58	255,531.39	36.05	36.05	380,111.19	14,545	177,303.55
MILFORD	54.95	54.95	176,444.45	20.67	20.67	217,944.48	9,561	116,548.59
NOVI	1.81	1.81	5,811.91	32.25	32.25	340,044.00	150	1,828.50
OAKLAND	90.93	90.93	291,976.23	34.38	34.38	362,502.73	16,779	204,536.01
ORION	123.71	123.71	397,232.81	40.53	40.53	427,348.31	32,421	395,211.99
OXFORD	84.22	66.39	243,756.74	20.01	13.19	149,748.66	17,090	208,327.10
PONTIAC AREA	1.78	1.78	5,715.58	10.32	10.32	108,814.08	0	0.00
ROCHESTER AREA	1.73	1.73	5,555.03	42.11	42.11	444,007.85	0	0.00
ROSE	58.01	3.09	104,109.79	24.45	3.31	67,984.74	6,250	76,187.50
ROYAL OAK	9.02	9.02	28,963.22	22.21	22.21	234,182.23	2,419	29,487.61
SOUTHFIELD	0.00	0.00	0.00	28.39	28.39	299,344.15	0	0.00
SPRINGFIELD	80.19	73.81	247,945.61	24.40	23.36	247,935.44	13,940	169,928.60
TROY	0.00	0.00	0.00	45.43	45.43	479,013.92	0	0.00
WATERFORD	219.17	219.17	703,754.86	63.39	63.39	668,384.15	71,707	874,108.33
WEST BLOOMFIELD	226.42	226.42	727,034.61	57.15	57.15	602,589.62	64,690	788,571.10
WHITE LAKE	116.90	116.90	375,365.90	30.27	30.27	319,166.88	30,019	365,931.61
266. Totals	1,897.15	1,673.91	\$5,757,781.60	844.57	747.33	\$8,032,028.12	440,831	\$5,373,729.89

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* (\$)
ADDISON	0.00	1,776,227.60	1,776,227.60	19,663.00
BLOOMFIELD	0.00	4,636,249.90	4,636,249.90	770,246.45
BRANDON	0.00	61,732.44	61,732.44	18,097.20
COMMERCE	0.00	119,536.55	119,536.55	45,053.41
GROVELAND	0.00	61,011.15	61,011.15	19,215.00
HIGHLAND	0.00	4,875,041.00	4,875,041.00	340,736.76
HOLLY	0.00	1,247,321.81	1,247,321.81	0.00
INDEPENDENCE	65,863.54	934,323.33	1,000,186.87	733,008.84
LYON	0.00	2,372,851.86	2,372,851.86	473,052.19
MILFORD	0.00	4,130,292.22	4,130,292.22	337,545.11
NORTHVILLE				
NOVI				
OAKLAND	0.00	1,769,130.38	1,769,130.38	8,007.80
ORION	2,982,572.45	1,066,000.71	4,048,573.16	136,910.30
OXFORD	0.00	767,152.35	767,152.35	0.00
ROSE	0.00	477,162.35	477,162.35	20,116.00
SHELBY				
SPRINGFIELD	0.00	100,931.69	100,931.69	32,433.69
WATERFORD	0.00	126,211.34	126,211.34	4,219.51
WEST BLOOMFIELD	0.00	6,711,482.76	6,711,482.76	1,047,928.28
WHITE LAKE	0.00	799,555.75	799,555.75	60,270.08
267. Totals	\$3,048,435.99	\$32,032,215.19	\$35,080,651.18	\$4,066,503.62

*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: Bit Resurf & Minor Widening

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
52651	4,552,991.37	11/15/2015	Asphalt

Work Type: Bituminous Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
52841	581,647.96	11/15/2015	Asphalt
52612	1,048,383.94	11/15/2015	Asphalt
52402	2,815,915.62	11/15/2015	Asphalt

Work Type: Concrete Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
52961	827,759.67	11/15/2015	Concrete
52851	664,311.08	11/15/2015	Concrete
2015-1	442,000.00	11/15/2015	Concrete
2015-2	740,000.00	11/15/2015	Concrete
2015-4	1,975,000.00	11/15/2015	Concrete
2015-5	99,000.00	11/15/2015	Concrete
2015-3	200,000.00	11/15/2015	Concrete

Work Type: Major Rehabilitation

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
51682	3,231,398.22	11/15/2015	Asphalt
50181	2,851,621.91	11/15/2015	Asphalt
50751	5,214,415.66	11/15/2015	Asphalt

Year Ended - 2016

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

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

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
51101	5,241,601.93	11/16/2015	Concrete

Work Type: Reconstruct Non Freeway

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
52461	6,314,705.06	11/15/2015	Asphalt

Work Type: Resurf, Mill & Pulver

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
52801	918,805.30	11/15/2015	Asphalt
51991-1	646,277.80	11/15/2015	Asphalt
52861	4,949,941.54	11/15/2015	Asphalt
51561	7,769,771.21	11/15/2015	Asphalt

**ROAD COMMISSION FOR OAKLAND COUNTY
RECONCILIATION OF REVENUE & EXPENDITURES
Act 51 Report September 30, 2016**

	TRIAL BALANCE ACCOUNT #	REVENUES	EXPENDITURES
<u>BALANCE PER TRIAL BALANCE</u>		153,429,604.40	150,336,381.38
RECLASSIFICATION OF REVENUE/ EXPENDITURE AMOUNTS		(155,803.00)	(155,804.00)
DELETION OF COSTS, OPERATING CREDITS:			
Equipment Credits	66900	(12,881,787.09)	(12,881,787.09)
Depreciation Credits	69001-4	(4,146,261.80)	(4,146,261.80)
SAD Contractor & Other Payments	67205	(3,444,633.00)	(3,444,633.00)
Proceeds-Long Term Debt	69802 & 69804	-	
<u>BALANCE PER AUDIT REPORT</u>		132,801,119.51	129,707,895.49
RECLASSIFICATION OF REVENUE/ EXPENDITURE AMOUNTS		155,803.00	155,804.00
RECLASSIFICATION OF GAIN ON			
Equipment Retirements	68900		
Purchase Discounts	69100		
DELETION OF COSTS, OPERATING CREDITS:			
Handling Charges	64600	(91,549.41)	(91,549.41)
ITEMS REQUIRING NETTING OF REVENUE/ EXPENDITURE AMOUNTS:			
Spec Assessment-Contributions	67201/48601	-	-
Special Assessment-Expenses	67202/48603	(727,744.27)	(727,744.27)
Overhead-State Maintenance	62700/51501	(1,527,898.53)	(1,527,898.53)
Overhead-State Non-Maint	62800/51501	(38,157.25)	(38,157.25)
Maps and Plans	64400/51501	(2,701.61)	(2,701.61)
Proceeds-Long Term Debt	69802 & 69804	-	
Rounding Adjustment		-	1.02
<u>BALANCE PER ACT 51 REPORT</u>		130,568,871.44	127,475,649.44