

2017
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Oakland 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: 10/01/2016 End: 09/30/2017

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

1. Cash	\$13,964,233.21
2. Investments	53,834,822.95
3. Accounts Receivable :	
a. Michigan Transportation Fund	15,797,007.95
b. State Trunkline Maintenance	1,691,719.10
c. State Transportation Department - Other	2,831,813.75
d. Due on County Road Agreement	2,342,177.95
e. Due on Special Assesment	5,727,904.95
f. Sundry Accounts Receivable	1,329,030.49

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	0.00
6. Equipment Materials and Parts	4,676,522.04
7. Prepaid Insurance	957,645.95
8. Deferred Expense - Federal Aid	0.00
9. Other	(6,543,702.40)

10. TOTAL ASSETS**\$96,609,175.94**

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$8,801,304.72
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	353,231.73
14. Advances	4,361,308.22
15. Deferred Revenue - Special Assessment District	4,735,859.75
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	4,314,905.67
18. Other	4,752,364.95

Fund Balances

19. Primary Road Fund	62,621,329.47
20. Local Road Fund	1,285,279.58
21. County Road Commission Fund	5,383,591.85
22. Total Fund Balances	69,290,200.90

23. TOTAL LIABILITIES AND FUND BALANCES**\$96,609,175.94**

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$1,514,526.72
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	(1,635,999.36)	853,608.84
27. Buildings	13,735,978.40	
27 a.Less: Accumulated Depreciation	(6,283,900.52)	7,452,077.88
28. Equipment - Road	58,165,561.17	
28 a.Less: Accumulated Depreciation	(48,870,059.91)	9,295,501.26
29. Equipment - Shop	1,894,442.24	
29 a.Less: Accumulated Depreciation	(1,372,133.61)	522,308.63
30. Equipment - Engineers	698,733.13	
30 a.Less: Accumulated Depreciation	(527,623.97)	171,109.16
31. Equipment - Yard and Storage	7,650,338.90	
31 a.Less: Accumulated Depreciation	(6,956,963.27)	693,375.63
32. Equipment and Furniture - Office	3,601,395.77	
32 a.Less: Accumulated Depreciation	(3,258,950.01)	342,445.76
33. Infrastructure	1,275,525,079.00	
33 a.Less: Accumulated Depreciation	(461,962,196.00)	813,562,883.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		1,084,871.60
	36. Total Assets	\$835,865,642.69
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	9,221,698.78
	37 b.Local	6,868,454.59
	37 c.Co. Road Comm.	6,212,604.32
	37 d.Infrastructure	813,562,885.00
	38. Total Equities	\$835,865,642.69
 <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		2,856,999.60
42. Installment/Lease Purchase Payable		0.00
43. Other		1,880,480.00
	44. Total Liabilities	\$4,737,479.60
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

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	\$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
Licenses and Permits				
49. Specify	829,477.77	169,893.04	0.00	999,370.81
Federal Sources				
50. Surface Tran. Program (STP)	17,815,513.25	0.00	0.00	17,815,513.25
51. C Funds - Federal	5,815,411.01	0.00	0.00	5,815,411.01
52. D Funds - Federal	790,418.18	0.00	0.00	790,418.18
53. Bridge	0.01	0.00	0.00	0.01
54. High Priority	1,605,765.28	0.00	0.00	1,605,765.28
55. Other	2,034,195.31	0.00	0.00	2,034,195.31
56. Total Federal Sources	28,061,303.04	0.00	0.00	28,061,303.04
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	8,518.76	1,481.24		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	8,462,730.12	3,156,141.26		11,618,871.38
60. Allocation	62,549,993.93	10,876,178.99		73,426,172.92
61. Total MTF	71,021,242.81	14,033,801.49		85,055,044.30
Other				
62. Local Bridge	912,723.10	0.00		912,723.10
63. Other	7,348.53	0.00	0.00	7,348.53
64. Total Other	920,071.63	0.00	0.00	920,071.63
Economic Development Fund				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	619,661.35	0.00		619,661.35
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	619,661.35	0.00		619,661.35
72. Total State Sources	\$72,560,975.79	\$14,033,801.49	\$0.00	\$86,594,777.28

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

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	\$3,225,145.94	\$0.00	\$0.00	\$3,225,145.94
74. Township Contr.	3,554,088.37	363,669.76	0.00	3,917,758.13
75. Other	1,054,324.61	516,166.74	0.00	1,570,491.35
76. Total Contributions	<u>7,833,558.92</u>	<u>879,836.50</u>	<u>0.00</u>	<u>8,713,395.42</u>
Charges for Service				
77. Trunkline Maintenance	0.00		8,715,399.34	8,715,399.34
78. Trunkline Non-maintenance	0.00		18,564.06	18,564.06
79. Salvage Sales	35,538.66	7,279.00	0.00	42,817.66
80. Other	2,393,522.59	851,052.01	0.00	3,244,574.60
81. Total Charges	<u>2,429,061.25</u>	<u>858,331.01</u>	<u>8,733,963.40</u>	<u>12,021,355.66</u>
Interest and Rents				
82. Interest Earned	682,629.37	14,470.56	64,508.20	761,608.13
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	<u>682,629.37</u>	<u>14,470.56</u>	<u>64,508.20</u>	<u>761,608.13</u>
Other				
85. Special Assessments	0.00	2,331,731.18	0.00	2,331,731.18
86. Land and Bldg. Sales	6,824.94	4,968.82	4,632.09	16,425.85
87. Sundry Refunds	6,737.13	1,379.89	0.00	8,117.02
88. Gain (Loss) Equip. Disp.	4,829.90	3,516.30	3,279.07	11,625.27
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	290.50	(125.50)	0.00	165.00
91. Total Other	<u>18,682.47</u>	<u>2,341,470.69</u>	<u>7,911.16</u>	<u>2,368,064.32</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	0.00	0.00
96. Total Other Fin. Sources	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>\$112,415,688.61</u>	<u>\$18,297,803.29</u>	<u>\$8,806,382.76</u>	<u>\$139,519,874.66</u>

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$8,960,517.27	\$0.00		\$8,960,517.27
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.	8,960,517.27	0.00		8,960,517.27
Preservation - Structural Improvements				
104. Roads	46,236,891.51	1,159,215.95		47,396,107.46
105. Structures	3,113,435.32	883,377.07		3,996,812.39
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	2,681,545.47		2,681,545.47
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	49,350,326.83	4,724,138.49		54,074,465.32
Maintenance				
111. Roads	23,968,097.61	11,240,221.20		35,208,318.81
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	4,709,043.83	2,098,225.00		6,807,268.83
115. Traffic Control	9,970,430.55	1,430,249.94		11,400,680.49
116. Total Maintenance	38,647,571.99	14,768,696.14		53,416,268.13
117. Total Construction, Preservation And Maintenance	96,958,416.09	19,492,834.63		116,451,250.72
Other				
118. Trunkline Maintenance	0.00		8,585,515.88	8,585,515.88
119. Trunkline Non-maintenance	0.00		306,050.36	306,050.36
120. Administrative Expense	6,185,356.11	1,243,524.06		7,428,880.17
121. Equipment - Net	(297,029.22)	(238,663.04)	(194,725.21)	(730,417.47)
122. Capital Outlay - Net	45,993.66	188,285.38	(16,882.14)	217,396.90
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	0.00	0.00	0.00	0.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	4,268.25	4,083.83	0.00	8,352.08
127. Total Other	5,938,588.80	1,197,230.23	8,679,958.89	15,815,777.92
128. Total Expenditures	\$102,897,004.89	\$20,690,064.86	\$8,679,958.89	\$132,267,028.64

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

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	\$112,415,688.61	\$18,297,803.29	\$8,806,382.76	\$139,519,874.66
130. Total Expenditures	102,897,004.89	20,690,064.86	8,679,958.89	132,267,028.64
131. Excess of Revenues Over (Under) Expenditures	9,518,683.72	(2,392,261.57)	126,423.87	7,252,846.02
132. Optional Transfers				
132 a. Primary to Local (50%)	(2,500,000.00)	2,500,000.00		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	(2,500,000.00)	2,500,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	7,018,683.72	107,738.43	126,423.87	7,252,846.02
136. Beginning Fund	55,602,645.75	1,177,541.15	5,257,167.98	62,037,354.88
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	55,602,645.75	1,177,541.15	5,257,167.98	62,037,354.88
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$62,621,329.47	\$1,285,279.58	\$5,383,591.85	\$69,290,200.90

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$2,081,497.20
142. Depreciation	3,999,831.67
143. Other	2,346,893.10
144. Total Direct	8,428,221.97

145. Indirect Equipment Expense	3,110,957.55
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	1,063,539.80
148. Total Operating	\$1,063,539.80

149. TOTAL EQUIPMENT EXPENSE

\$12,602,719.32

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	12,680.37	0.00		12,680.37
151. Preservation - Structural Improvement	397,594.37	51,071.09		448,665.46
152. Maintenance	5,011,735.75	4,305,515.47		9,317,251.22
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		2,489,967.69	2,489,967.69
155. Other Reimbursable Charges	0.00	0.00	1,064,572.05	1,064,572.05
156. All Other Charges	0.00	0.00	0.00	0.00
157. Total Equipment Rental Credits	5,422,010.49	4,356,586.56	3,554,539.74	13,333,136.79
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				(730,417.47)

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$5,422,010.49	\$4,356,586.56	\$3,554,539.74	13,333,136.79
	(A)	(B)	(C)	(D)
160. Percent of Total	40.67 %	32.67 %	26.66 %	100.00 %
161. Prorated Total Equipment Expense	5,124,981.27	4,117,923.52	3,359,814.53	12,602,719.32
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	(297,029.22)	(238,663.04)	(194,725.21)	(730,417.47)

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$754,768.71	\$818,760.34
164. Primary Preservation - Struct. Imp.	1,792,243.42	1,944,242.86
165. Primary Maintenance	5,255,574.10	5,701,297.22
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	69,523.03	75,419.25
168. Local Maintenance	2,775,340.75	3,010,716.28
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	898,930.28	975,168.19
171. Equipment Expense - Indirect	147,463.30	159,969.60
172. Equipment Expense - Operating	0.00	0.00
173. Administration	7,339,441.01	7,961,896.04
174. State Trunkline Maintenance	1,995,383.63	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	4,247.79	4,608.04
177. Other	1,917,139.08	2,079,730.87
178. Total Payroll	\$22,950,055.10	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$22,950,055.10	Total Distributive \$22,731,808.69

	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	\$3,813,480.28	\$447,890.95	\$7,455,473.12	\$11,653,388.99	\$88,908.46	\$1,928,356.68	\$25,387,498.4
182. Less: Benefits Recovered	(398,910.68)	(46,851.82)	(779,882.85)	(1,219,007.57)	(9,300.31)	(201,716.54)	(2,655,669.7
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.0
184. Benefits to be Distributed	3,414,569.60	401,039.13	6,675,590.27	10,434,381.42	79,608.15	1,726,640.14	22,731,828.7
185. Applicable Labor Cost	20,954,671.47	20,954,671.47	20,954,671.47	20,954,671.47	20,954,671.47	20,954,671.47	
186. Factor	0.162950	0.019138	0.318573	0.497950	0.003799	0.082399	1.08480

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$8,960,517.27	\$352,958.18
188. Primary Preservation - Struct Imp.	49,350,326.83	1,943,928.11
189. Primary Maintenance	38,647,571.99	1,522,342.53
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	2,042,593.02	80,458.51
192. Local Maintenance	14,679,998.85	578,250.73
193. Other	2,681,545.47	105,627.09
194. TOTAL	\$116,362,553.43	\$4,583,565.15

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	75,781.50	(3,693.68)	0.00	0.00	4,511,477.33	\$4,583,565.15
196. Applicable Operation Cost	116,362,553.43	116,362,553.43	116,362,553.43	116,362,553.43	116,362,553.43	
197. Factor	0.000651	(0.000032)	0.000000	0.000000	0.038771	\$0.039390

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

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.	\$7,398,352.57	\$0.00	\$1,562,164.70	\$0.00	\$8,960,517.27	\$0.00
199. Preser - Struct. Imp.	17,585,710.49	392,831.53	31,764,616.34	1,649,761.49	49,350,326.83	2,042,593.02
200. Special Assessment	0.00	868,779.69	0.00	1,812,765.78	0.00	2,681,545.47
201. Maintenance	35,661,747.82	13,828,579.64	2,985,824.17	940,116.50	38,647,571.99	14,768,696.14
202. Total	\$60,645,810.88	\$15,090,190.86	\$36,312,605.21	\$4,402,643.77	\$96,958,416.09	\$19,492,834.63

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$1,915,890.88	\$0.00
204. Fringe Benefits	2,562,538.09	0.00
205. Equipment Rental	2,422,879.72	0.00
206. Materials	1,814,090.65	0.00
207. Handling Charges	0.00	0.00
208. Overhead	1,568,769.93	0.00
209. Other	0.00	9,391,244.94
210. Total Charges for Current Year	\$10,284,169.27	\$9,391,244.94
211. Beginning Balance	337,609.76	3,476,158.90
212. Sub-Total	10,621,779.03	12,867,403.84
213. Less Credits	(8,930,059.93)	(10,035,590.09)
214. Ending Balance	\$1,691,719.10	\$2,831,813.75

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$57,909.94
216. Buildings (975)	596,696.28
217. Equipment Road (976, 981)	3,821,669.69
218. Equipment Shop (977)	15,801.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	454,087.30
221. Equipment Office (980)	110,854.75
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$5,057,018.96</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	2,056,689.61	1,652,128.09	1,348,201.26	5,057,018.96
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	2,056,689.61	1,652,128.09	1,348,201.26	5,057,018.96
227. Less: Depreciation and Depletion 968	(2,010,695.95)	(1,463,842.71)	(1,365,083.40)	(4,839,622.06)
228. Net Capital Outlay Expenditure	<u>\$45,993.66</u>	<u>\$188,285.38</u>	<u>\$(16,882.14)</u>	<u>\$217,396.90</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)	9,175,705.12	6,680,169.21	6,229,486.46	22,085,360.79
230. Percentage of Total	41.55 %	30.25 %	28.21 %	100.00 %
231. Gain or (loss) on disposal of assets 693	4,829.90	3,516.30	3,279.07	11,625.27

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

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			\$85,055,044.30
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			7,428,880.17
234. Total Capital Outlay (from Page 13)			5,057,018.96
235. Debt Principal Payment (from Page 6 Expenditures)			0.00
236. Interest Expense (from Page 6 Expenditures)			0.00
236 a. Total Deductions			12,485,899.13
236 b. Adjusted MTF Returns			72,569,145.17
237. Preser - Struct Imp (from Page 6 Expenditures)	\$49,350,326.83	\$4,724,138.49	54,074,465.32
238. Routine Maintenance (from Page 6 Expenditures)	38,647,571.99	14,768,696.14	53,416,268.13
239. Less Federal Aid for Preser - Struct Imp	(19,100,785.77)	0.00	(19,100,785.77)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	68,897,113.05	19,492,834.63	88,389,947.68
241. 90% of Adjusted MTF Returns			65,312,230.65

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

**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>1,315,370.00</u>	<u>1,185,616.00</u>	<u>1,191,715.00</u>	<u>724,507.00</u>	<u>733,339.00</u>
Fiscal Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Expenditures (\$)	<u>737,759.00</u>	<u>725,141.00</u>	<u>736,646.00</u>	<u>674,080.00</u>	<u>909,700.00</u>
				242. TOTAL	<u>\$8,933,873.00</u>

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

$$\underline{5,055,044.30} \times .10 = \underline{8,505,504.43}$$

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$317,650.42
712-724	Fringe Benefits - Shop Employees	507,029.88
721	Drug Testing	126.15
728	Office Supplies - Shop	5,569.69
731	Janitor Supplies - Shop	2,177.98
733	Welding Supplies	0.00
734	Safety Supplies - Shop	2,867.82
736	Tire Shop Supplies	0.00
737	Shop Supplies	13,277.09
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	24,092.92
805	Health Services	0.00
806	Laundry Services	7,466.42
807	Data Processing - Shop	0.00
810	Education Expense - Shop	63,859.92
850-859	Communications - Shop	0.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	1,562.93
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	209,492.98
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	427,007.53
931	Buildings Repairs and Maintenance	752,003.63
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	252,576.03
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	9,680.34
968	Depreciation - Shop Building	164,390.85
968	Depreciation - Storage Building	246,629.73
968	Depreciation - Shop Equipment	64,991.70
968	Depreciation - Stockroom Expense	0.00
707	Other:	38,503.54
	243. TOTAL	\$3,110,957.55

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

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	\$3,414,434.93
709-714	Administrative Leave	0.00
724	Fringe Benefits	3,227,763.54
727	Postage	33,539.70
728	Office Supplies	47,054.38
730	Dues and Subscriptions	56,259.97
801	Contractual Services	456,735.76
803	Legal Services	120,795.32
804	Auditing and Accounting Services	122,437.00
807	Data Processing	212,735.27
810	Education	60,193.74
850-853	Communications	0.00
861	Travel and Mileage	72,739.97
862	Freight	0.00
873	Public Relations	9,420.28
874	Advertising	29,427.79
875	Insurance - Building and Contents	102,774.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	19,093.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	36,268.00
882	Insurance - General Liability	126,589.58
920-923	Utilities	0.00
931	Building Repair/Maintenance	385,006.95
934	Office Equipment Repair/Maintenance	70,910.93
942	Building Rental	0.00
955-956	Miscellaneous	82,536.73
966-967	Overhead	0.00
968	Depreciation - Buildings	62,754.71
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	61,386.84
	Other:	322,263.61
	244. TOTAL	\$9,133,122.00
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(79,199.08)
629	Overhead - State Trunkline Maintenance	(1,624,026.79)
691	Purchase Discounts	0.00
	Other:	(1,015.96)
	Total Credits to Administrative Expense	\$(1,704,241.83)
	245. Net Administrative Expense	\$7,428,880.17

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

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>
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246. Total

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary

CONSTRUCTION / CAPACITY IMPROVEMENTS

ROADS	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
247. New Construction, New Location	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
248. Widening	14.64 mi.	8,960,517.27	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		\$8,960,517.27		\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

ROADS	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
251. Reconstruction	8.56 mi.	x 11,493,769.95	0.21 mi.	\$113,254.77
252. Resurfacing	48.67 mi.	18,693,102.12	99.03 mi.	2,874,659.73
253. Gravel Surfacing	0.00 mi.	1,175,937.61	31.12 mi.	795,639.43
254. Paving Gravel Roads	3.88 mi.	4,504,788.91	6.99 mi.	32,786.43
SAFETY PROJECTS				
255. Intersection Improvements	4.00 ea.	4,460,403.01	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	9.00 ea.	913,603.39	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	9.00 ea.	4,995,286.52	3.00 ea.	24,421.06
260. Subtotals		\$6,236,891.51		3,840,761.42
BRIDGES				
261. Replacement	7.00 ea.	540,267.15	3.00 ea.	629,156.87
262. Recondition or Repair	12.00 ea.	1,543,962.85	0.00 ea.	0.00
263. Replace with Culvert	4.00 ea.	1,029,205.32	1.00 ea.	254,220.20
264. Bridge Subtotals		3,113,435.32		883,377.07
265. TOTAL PRESERVATION - STRUCT IMP		\$49,350,326.83		\$4,724,138.49

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

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Total Local (mi)	Outside Municipalities (mi)	Funds Received (\$)	Total Primary (mi)	Outside Municipalities (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
ADDISON	49.50	6.46	119,219.76	23.40	2.77	77,375.31	5,948	91,420.76
BLOOMFIELD	223.01	223.01	901,852.42	54.47	54.47	721,945.40	41,070	631,245.90
BRANDON	59.85	32.07	189,779.22	26.24	14.67	217,240.65	13,733	211,076.21
COMMERCE	106.90	106.90	432,303.61	59.70	59.70	791,263.81	35,874	551,383.38
FARMINGTON	0.00	0.00	0.00	28.33	28.33	375,485.82	0	0.00
GROVELAND	43.64	11.86	116,701.98	31.55	11.66	193,744.83	5,476	84,166.12
HIGHLAND	73.80	69.11	289,625.32	33.27	31.16	417,153.45	19,202	295,134.74
HOLLY	45.84	15.09	127,536.21	24.80	10.98	172,768.13	5,276	81,092.12
INDEPENDENCE	146.72	140.38	581,410.15	30.80	30.58	405,740.94	34,681	533,046.97
LYON	80.18	80.18	324,247.92	36.05	36.05	477,806.69	14,545	223,556.65
MILFORD	54.95	54.95	222,217.80	20.67	20.67	273,960.18	9,561	146,952.57
NOVI	1.81	1.81	7,319.64	32.25	32.25	427,441.50	150	2,305.50
OAKLAND	90.93	90.93	367,720.92	34.38	34.38	455,672.53	16,779	257,893.23
ORION	123.71	123.71	500,283.24	40.53	40.53	537,184.60	32,421	498,310.77
OXFORD	84.22	66.39	307,047.45	20.01	13.19	188,262.48	17,090	262,673.30
PONTIAC AREA	1.78	1.78	7,198.32	10.32	10.32	136,781.28	0	0.00
ROCHESTER AREA	1.73	1.73	6,996.12	42.11	42.11	558,125.95	0	0.00
ROSE	58.01	3.09	131,287.92	24.45	3.31	85,537.68	6,250	96,062.50
ROYAL OAK	9.02	9.02	36,476.88	22.21	22.21	294,371.33	2,419	37,180.03
SOUTHFIELD	0.00	0.00	0.00	28.39	28.39	376,281.05	0	0.00
SPRINGFIELD	80.19	73.81	312,287.58	24.40	23.36	311,663.29	13,940	214,257.80
TROY	0.00	0.00	0.00	45.43	45.43	602,129.22	0	0.00
WATERFORD	218.83	218.83	884,948.53	63.39	63.39	840,171.05	71,707	1,102,136.59
WEST BLOOMFIELD	226.42	226.42	915,642.47	57.15	57.15	757,466.12	64,690	994,285.30
WHITE LAKE	116.90	116.90	472,743.61	30.27	30.27	401,198.59	30,019	461,392.03
266. Totals	1,897.94	1,674.43	\$7,254,847.07	844.57	747.33	\$10,096,771.88	440,831	\$6,775,572.47

Local Road Rate Per Mile	2163	Primary Road Rate Per Mile	1971
Local Urban Road Rate Per Mile	1881	Primary Urban Road Rate Per Mile	11283
Population Rate Per Capita	15.37		

Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
ADDISON	0.00	1,941,576.22	1,941,576.22	12,988.03
BLOOMFIELD	0.00	324,302.60	324,302.60	45,038.35
BRANDON	0.00	1,911.49	1,911.49	1,752.18
COMMERCE	0.00	63,801.12	63,801.12	1,102.29
GROVELAND	0.00	72,975.51	72,975.51	0.00
HIGHLAND	0.00	276,868.44	276,868.44	59,934.24
HOLLY	0.00	27,724.14	27,724.14	8,333.00
INDEPENDENCE	349.41	931,003.54	931,352.95	38,530.76
LYON	0.00	2,768,751.25	2,768,751.25	189,778.54
MILFORD	0.00	508,473.40	508,473.40	14,346.75
NORTHVILLE				
NOVI	0.00	1,182.45	1,182.45	0.00
OAKLAND	0.00	668,202.37	668,202.37	78,914.47
ORION	7,922,747.15	1,777,637.74	9,700,384.89	586,447.95
OXFORD	0.00	72,866.11	72,866.11	0.00
ROSE	0.00	68,177.64	68,177.64	20,506.00
SHELBY				
SPRINGFIELD	0.00	7,401.10	7,401.10	429.12
WATERFORD	0.00	20,033.80	20,033.80	9,235.36
WEST BLOOMFIELD	0.00	16,560,050.20	16,560,050.20	2,789,557.25
WHITE LAKE	0.00	246,377.16	246,377.16	60,863.84
267. Totals	\$7,923,096.56	\$26,339,316.28	\$34,262,412.84	\$3,917,758.13

*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: 10/01/2016 End: 09/30/2017

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Bituminous Crack Treatment

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
53041-1	272,391.20	11/15/2016	Asphalt
53041	801,774.12	11/15/2016	Asphalt
53041-2	166,667.00	11/15/2016	Asphalt
53041-3	166,666.00	11/15/2016	Asphalt

Work Type: Bituminous Reconstruction

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
52831	3,836,700.80	11/15/2016	Asphalt
52032	1,459,657.91	11/15/2016	Asphalt

Work Type: Concrete Reconstruction

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
52601	2,974,044.71	11/15/2016	Concrete

Work Type: Culvert replacement

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
52823	944,306.26	11/15/2016	Asphalt
52093	935,251.56	11/15/2016	Asphalt
53013	579,815.25	11/15/2016	Asphalt
52734	710,412.59	11/15/2016	Asphalt
52924	543,150.79	11/15/2016	Asphalt
53233	685,389.20	11/15/2016	Asphalt

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>
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Year Ended - 2017

Start: 10/01/2016 End: 09/30/2017

53071 9,004,014.13 11/15/2016 Asphalt

Work Type: Resurf, Mill & Pulver

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
51571	3,897,359.17	11/15/2016	Asphalt
52041	7,784,762.02	11/15/2016	Asphalt
48701	1,332,330.14	11/15/2016	Asphalt
53311	873,845.60	11/15/2016	Asphalt
53171	2,783,313.28	11/15/2016	Asphalt
7	239,333.00	11/15/2016	Asphalt

**ROAD COMMISSION FOR OAKLAND COUNTY
RECONCILIATION OF REVENUE & EXPENDITURES
Act 51 Report September 30, 2017**

	TRIAL BALANCE ACCOUNT #	REVENUES	EXPENDITURES
<u>BALANCE PER TRIAL BALANCE</u>		161,357,471.52	154,104,625.50
RECLASSIFICATION OF REVENUE/ EXPENDITURE AMOUNTS		(114,781.26)	(114,776.24)
DELETION OF COSTS, OPERATING CREDITS:			
Equipment Credits	66900	(13,333,136.79)	(13,333,136.79)
Depreciation Credits	69001-4	(4,839,622.06)	(4,839,622.06)
SAD Contractor & Other Payments	67205	(1,701,316.41)	(1,701,316.41)
Proceeds-Long Term Debt	69802 & 69804	-	-
<u>BALANCE PER AUDIT REPORT</u>		141,368,615.00	134,115,774.00
RECLASSIFICATION OF REVENUE/ EXPENDITURE AMOUNTS		114,781.26	114,776.24
RECLASSIFICATION OF GAIN ON			
Equipment Retirements	68900		
Purchase Discounts	69100		
DELETION OF COSTS, OPERATING CREDITS:			
Handling Charges	64600	(79,199.08)	(79,199.08)
ITEMS REQUIRING NETTING OF REVENUE/ EXPENDITURE AMOUNTS:			
Spec Assessment-Contributions	67201/48601	-	-
Special Assessment-Expenses	67202/48603	(259,279.77)	(259,279.77)
Overhead-State Maintenance	62700/51501	(1,568,769.93)	(1,568,769.93)
Overhead-State Non-Maint	62800/51501	(55,256.86)	(55,256.86)
Maps and Plans	64400/51501	(1,015.96)	(1,015.96)
Proceeds-Long Term Debt	69802 & 69804	-	-
Rounding Adjustment		-	-
<u>BALANCE PER ACT 51 REPORT</u>		139,519,874.66	132,267,028.64