

2017
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Saginaw 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	\$215,370.14
2. Investments	6,208,621.54
3. Accounts Receivable :	
a. Michigan Transportation Fund	2,718,033.32
b. State Trunkline Maintenance	0.00
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	0.00
e. Due on Special Assesment	340,001.29
f. Sundry Accounts Receivable	571,547.64

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	505,007.63
6. Equipment Materials and Parts	127,373.25
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00

9. Other

177,733.67

10. TOTAL ASSETS**\$10,863,688.48**

Year Ended - 2017

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$340,849.70
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	235,444.37
14. Advances	0.00
15. Deferred Revenue - Special Assessment District	340,001.29
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	386,082.79

Fund Balances

19. Primary Road Fund	451,233.44
20. Local Road Fund	2,620,966.40
21. County Road Commission Fund	6,489,110.49
22. Total Fund Balances	9,561,310.33

23. TOTAL LIABILITIES AND FUND BALANCES**\$10,863,688.48**

Year Ended - 2017

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$558,634.65	
25. Land Improvements	\$460,211.09		
25 a.Less: Accumulated Depreciation	(443,957.15)	16,253.94	
26. Depletable Assets	35,012.90		
26 a.Less: Accumulated Depreciation	(3,914.10)	31,098.80	
27. Buildings	3,523,020.29		
27 a.Less: Accumulated Depreciation	(2,040,026.77)	1,482,993.52	
28. Equipment - Road	17,593,400.92		
28 a.Less: Accumulated Depreciation	(14,989,974.93)	2,603,425.99	
29. Equipment - Shop	146,774.92		
29 a.Less: Accumulated Depreciation	(112,963.56)	33,811.36	
30. Equipment - Engineers	120,672.22		
30 a.Less: Accumulated Depreciation	(100,317.01)	20,355.21	
31. Yard and Storage Equipment	2,595.00		
31 a.Less: Accumulated Depreciation	(1,081.50)	1,513.50	
32. Office Equipment and Furniture	537,919.29		
32 a.Less: Accumulated Depreciation	(386,525.17)	151,394.12	
33. Infrastructure	343,158,335.78		
33 a.Less: Accumulated Depreciation	(182,858,145.44)	160,300,190.34	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		<u>\$165,199,671.43</u>
 <u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	979,896.22	
	37 b.Local	1,224,870.27	
	37 c.Co. Road Comm.	2,694,714.60	
	37 d.Infrastructure	160,300,190.34	
	38. Total Equities		<u>\$165,199,671.43</u>
 <u>Long Term Debt</u>			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		1,200,000.00	
41. Vested Vacation and Sick Leave Payable		665,457.93	
42. Installment/Lease Purchase Payable		746,403.00	
43. Other		0.00	
	44. Total Liabilities		<u>\$2,611,860.93</u>
 <u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<u>\$0.00</u>

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)
<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	0.00	0.00	0.00	0.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	1,906,532.13	0.00	0.00	1,906,532.13
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	8,082.40	131,365.55	0.00	139,447.95
54. High Priority	0.00	0.00	0.00	0.00
55. Other	36,373.28	0.00	0.00	36,373.28
56. Total Federal Sources	1,950,987.81	131,365.55	0.00	2,082,353.36
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	6,563.75	3,436.25		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	1,443,855.11	708,790.94		2,152,646.05
60. Allocation	10,053,810.44	5,263,361.83		15,317,172.27
61. Total MTF	11,504,229.30	5,975,589.02		17,479,818.32
<u>Other</u>				
62. Local Bridge	28,480.89	24,631.04		53,111.93
63. Other	168,615.89	0.00	0.00	168,615.89
64. Total Other	197,096.78	24,631.04	0.00	221,727.82
<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	0.00	0.00		0.00
71. Total EDF	0.00	0.00		0.00
72. Total State Sources	\$11,701,326.08	\$6,000,220.06	\$0.00	\$17,701,546.14

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	\$110,470.25	\$110,470.25
74. Township Contr.	0.00	2,507,291.84	0.00	2,507,291.84
75. Other	0.00	0.00	167,567.53	167,567.53
76. Total Contributions	0.00	2,507,291.84	278,037.78	2,785,329.62
Charges for Service				
77. Trunkline Maintenance	0.00		0.00	0.00
78. Trunkline Non-maintenance	0.00		0.00	0.00
79. Salvage Sales	0.00	0.00	0.00	0.00
80. Other	9,418.56	61,220.65	23,546.40	94,185.61
81. Total Charges	9,418.56	61,220.65	23,546.40	94,185.61
Interest and Rents				
82. Interest Earned	420.83	19,160.33	38,427.84	58,009.00
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	420.83	19,160.33	38,427.84	58,009.00
Other				
85. Special Assessments	0.00	83,226.33	0.00	83,226.33
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	133,248.67	133,288.78	0.00	266,537.45
88. Gain (Loss) Equip. Disp.	1,896.20	2,370.26	5,214.56	9,481.02
89. Contributions from Private Sources	0.00	743,214.31	0.00	743,214.31
90. Other	0.00	0.00	4,885.70	4,885.70
91. Total Other	135,144.87	962,099.68	10,100.26	1,107,344.81
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	287,818.70	287,818.70	0.00	575,637.40
96. Total Other Fin. Sources	287,818.70	287,818.70	0.00	575,637.40
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$14,085,116.85	\$9,969,176.81	\$350,112.28	\$24,404,405.94

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	\$4,001.60	\$742,793.77		\$746,795.37
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.	4,001.60	742,793.77		746,795.37
Preservation - Structural Improvements				
104. Roads	3,207,733.78	2,810,781.77		6,018,515.55
105. Structures	1,456,189.97	219,014.14		1,675,204.11
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.	4,663,923.75	3,029,795.91		7,693,719.66
Maintenance				
111. Roads	4,104,893.47	6,565,622.51		10,670,515.98
112. Structures	0.00	6,916.05		6,916.05
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,162,827.15	477,750.51		1,640,577.66
115. Traffic Control	389,378.77	145,987.99		535,366.76
116. Total Maintenance	5,657,099.39	7,196,277.06		12,853,376.45
117. Total Construction, Preservation And Maintenance.	10,325,024.74	10,968,866.74		21,293,891.48
Other				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	383,597.06	407,517.18		791,114.24
121. Equipment - Net	(64,345.94)	(115,044.83)	(10,775.46)	(190,166.23)
122. Capital Outlay - Net	724,844.03	673,762.61	(97,310.77)	1,301,295.87
123. Debt Principal Payment	259,994.60	259,994.59	0.00	519,989.19
124. Interest Expense	19,808.29	19,808.29	0.00	39,616.58
125. Drain Assessment	52,193.40	194,419.88	0.00	246,613.28
126. Other	0.00	0.00	108,440.81	108,440.81
127. Total Other	1,376,091.44	1,440,457.72	354.58	2,816,903.74
128. Total Expenditures	\$11,701,116.18	\$12,409,324.46	\$354.58	\$24,110,795.22

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	\$14,085,116.85	\$9,969,176.81	\$350,112.28	\$24,404,405.94
130. Total Expenditures	11,701,116.18	12,409,324.46	354.58	24,110,795.22
131. Excess of Revenues Over (Under) Expenditures	2,384,000.67	(2,440,147.65)	349,757.70	293,610.72
132. Optional Transfers				
132 a. Primary to Local (50%)	(2,000,000.00)	2,000,000.00		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	(2,000,000.00)	2,000,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	384,000.67	(440,147.65)	349,757.70	293,610.72
136. Beginning Fund	67,232.77	3,061,114.05	6,139,352.79	9,267,699.61
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	67,232.77	3,061,114.05	6,139,352.79	9,267,699.61
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$451,233.44	\$2,620,966.40	\$6,489,110.49	\$9,561,310.33

Year Ended - 2017

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$355,016.47	
142. Depreciation	<u>885,793.14</u>	
143. Other	<u>1,078,523.06</u>	
144. Total Direct		<u>2,319,332.67</u>

145. Indirect Equipment Expense		<u>1,390,448.31</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>353,730.35</u>	
148. Total Operating		<u>\$353,730.35</u>

149. TOTAL EQUIPMENT EXPENSE \$4,063,511.33**Equipment Rental Credits:**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	131.75	0.00		131.75
151. Preservation - Structural Improvement	22,241.18	248,112.43		270,353.61
152. Maintenance	1,416,930.40	2,325,234.15		3,742,164.55
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		0.00	0.00
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	241,027.65	241,027.65
157. Total Equipment Rental Credits	<u>1,439,303.33</u>	<u>2,573,346.58</u>	<u>241,027.65</u>	<u>4,253,677.56</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(190,166.23)</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$1,439,303.33</u>	<u>\$2,573,346.58</u>	<u>\$241,027.65</u>	<u>\$4,253,677.56</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	33.84 %	60.50 %	5.67 %	100.00 %
161. Prorated Total Equipment Expense	<u>1,374,957.39</u>	<u>2,458,301.75</u>	<u>230,252.19</u>	<u>4,063,511.33</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(64,345.94)</u>	<u>(115,044.83)</u>	<u>(10,775.46)</u>	<u>(190,166.23)</u>

Year Ended - 2017

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

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$475.35	\$0.00
164. Primary Preservation - Struct Imp.	82,953.12	0.00
165. Primary Maintenance	673,501.94	0.00
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	174,138.50	0.00
168. Local Maintenance	1,042,796.07	0.00
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	355,016.47	0.00
171. Equipment Expense - Indirect	284,534.79	0.00
172. Equipment Expense - Operating	0.00	0.00
173. Administration	0.00	0.00
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	8,786.51	0.00
178. Total Payroll	\$2,622,202.75	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$2,622,202.75	Total Distributive \$0.00

	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	\$481,230.00	\$135,108.00	\$875,398.00	\$1,560,274.00	\$51,761.00	\$372.00	\$3,104,143.00
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	481,230.00	135,108.00	875,398.00	1,560,274.00	51,761.00	372.00	3,104,143.00
185. Applicable Labor Cost	2,622,202.75	2,622,202.75	2,622,202.75	2,622,202.75	2,622,202.75	2,622,202.75	
186. Factor	0.183521	0.051525	0.333841	0.595024	0.019740	0.000142	1.183793

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.	\$3,235.00	\$0.00
188. Primary Preservation - Struct Imp.	4,294,530.00	0.00
189. Primary Maintenance	4,620,245.00	0.00
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	2,655,933.00	0.00
192. Local Maintenance	5,790,579.00	0.00
193. Other	92,217.00	0.00
194. TOTAL	\$17,456,739.00	\$0.00

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	0.00	151,692.00	238,113.00	0.00	712,563.00	\$1,102,368.00
196. Applicable Operation Cost	17,456,739.00	17,456,739.00	17,456,739.00	17,456,739.00	17,456,739.00	
197. Factor	0.000000	0.008690	0.013640	0.000000	0.040819	\$0.063149

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.	\$1,374.10	\$0.00	\$2,627.50	\$742,793.77	\$4,001.60	\$742,793.77
199. Preser - Struct. Imp.	3,376,650.44	1,085,561.67	1,287,273.31	1,944,234.24	4,663,923.75	3,029,795.91
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	4,748,286.87	6,706,256.61	908,812.52	490,020.45	5,657,099.39	7,196,277.06
202. Total	<u>\$8,126,311.41</u>	<u>\$7,791,818.28</u>	<u>\$2,198,713.33</u>	<u>\$3,177,048.46</u>	<u>\$10,325,024.74</u>	<u>\$10,968,866.74</u>

Year Ended - 2017

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

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$0.00	\$0.00
204. Fringe Benefits	0.00	0.00
205. Equipment Rental	0.00	0.00
206. Materials	0.00	0.00
207. Handling Charges	0.00	0.00
208. Overhead	0.00	0.00
209. Other	0.00	0.00
210. Total Charges for Current Yea	\$0.00	\$0.00
211. Beginning Balance	0.00	0.00
212. Sub-Total	0.00	0.00
213. Less Credits	0.00	0.00
214. Ending Balance	\$0.00	\$0.00

Year Ended - 2017

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	590,457.09
217. Equipment Road (976, 981)	1,603,003.84
218. Equipment Shop (977)	9,414.30
219. Equipment Engineers (978)	6,500.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	113,549.04
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$2,322,924.27</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	929,169.71	929,169.71	464,584.85	2,322,924.27
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	929,169.71	929,169.71	464,584.85	2,322,924.27
227. Less: Depreciation and Depletion 968	(204,325.68)	(255,407.10)	(561,895.62)	(1,021,628.40)
228. Net Capital Outlay Expenditure	<u>\$724,844.03</u>	<u>\$673,762.61</u>	<u>\$(97,310.77)</u>	<u>\$1,301,295.87</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)	719,640.84	899,551.05	1,979,012.31	3,598,204.20
230. Percentage of Total	20.00 %	25.00 %	55.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	1,896.20	2,370.26	5,214.56	9,481.02

Year Ended - 2017

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

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>\$17,479,818.32</u>
DEDUCTIONS			
233. Administrative Expense (from Page 5 Expenditures)			<u>791,114.24</u>
234. Total Capital Outlay (from Capital Outlay)			<u>2,322,924.27</u>
235. Debt Principal Payment (from Page 5 Expenditures)			<u>519,989.19</u>
236. Interest Expense (from Page 5 Expenditures)			<u>39,616.58</u>
236 a. Total Deductions			<u>3,673,644.28</u>
236 b. Adjusted MTF Returns			<u>13,806,174.04</u>
237. Preser - Struct Imp (from Page 5 Expenditures)	<u>\$4,663,923.75</u>	<u>\$3,029,795.91</u>	<u>7,693,719.66</u>
238. Routine Maintenance (from Page 5 Expenditures)	<u>5,657,099.39</u>	<u>7,196,277.06</u>	<u>12,853,376.45</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(2,148,084.59)</u>	<u>(155,996.59)</u>	<u>(2,304,081.18)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>8,172,938.55</u>	<u>10,070,076.38</u>	<u>18,243,014.93</u>
241. 90% of Adjusted MTF Returns			<u>12,425,556.64</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>889,516.00</u>	<u>85,469.00</u>	<u>771,432.00</u>	<u>422,689.00</u>	<u>57,789.47</u>
Fiscal Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Expenditures (\$)	<u>186,182.60</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
242. TOTAL					<u>\$2,413,078.07</u>

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

$$\underline{7,479,818.32} \times .10 = \underline{1,747,981.83}$$

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	\$201,317.11
712-724	Fringe Benefits - Shop Employees	586,180.24
721	Drug Testing	5,906.11
728	Office Supplies - Shop	660.47
731	Janitor Supplies - Shop	2,340.16
733	Welding Supplies	16,135.64
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	4,629.69
737	Shop Supplies	94,378.46
791	Equipment Material/Parts Inventory Adjustment	38,955.47
801	Contractual Services - Shop	35,529.43
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	2,291.83
810	Education Expense - Shop	0.00
850-859	Communications - Shop	8,334.19
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	1,340.27
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	76,576.95
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	94,553.76
931	Buildings Repairs and Maintenance	73,578.11
932	Yard and Storage Repairs and Maintenance	34,588.91
933	Shop Equipment Repairs and Maintenance	17,316.90
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	0.00
968	Depreciation - Shop Building	76,357.98
968	Depreciation - Storage Building	5,976.87
968	Depreciation - Shop Equipment	7,339.29
968	Depreciation - Stockroom Expense	0.00
707	Other:	6,160.47
	243. TOTAL	\$1,390,448.31

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	\$318,849.19
709-714	Administrative Leave	68,857.55
724	Fringe Benefits	225,305.98
727	Postage	2,228.85
728	Office Supplies	5,324.78
730	Dues and Subscriptions	27,716.70
801	Contractual Services	14,787.75
803	Legal Services	5,233.77
804	Auditing and Accounting Services	12,000.00
807	Data Processing	12,335.94
810	Education	4,126.06
850-853	Communications	2,387.70
861	Travel and Mileage	1,989.17
862	Freight	40.78
873	Public Relations	134.66
874	Advertising	850.82
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	250.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	15,047.97
931	Building Repair/Maintenance	22,112.89
934	Office Equipment Repair/Maintenance	969.10
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	6,660.35
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	36,260.83
	Other:	7,643.40
	244. TOTAL	\$791,114.24
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$0.00
	245. Net Administrative Expense	\$791,114.24

Year Ended - 2017

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

Forest Road Report

This information is required by Act 231, P.A. of 1987, as amended.

Road Name

Location

Amount Spent (\$)

Project Type

246. Total

Year Ended - 2017

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

**CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary**

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
247. New Construction, New Location	0.00 mi.	x \$4,001.60	0.62 mi.	\$742,793.77
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		\$4,001.60		\$742,793.77

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	1.02 mi.	x \$1,468,846.41	7.63 mi.	\$2,810,781.77
252. Resurfacing	3.10 mi.	1,738,887.37	0.00 mi.	0.00
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	0.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	0.00	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	0.00 ea.	0.00
260. Subtotals		3,207,733.78		2,810,781.77
BRIDGES				
261. Replacement	3.00 ea.	1,456,189.97	0.00 ea.	219,014.14
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		1,456,189.97		219,014.14
265. TOTAL PRESERVATION - STRUCT IMP		\$4,663,923.75		\$3,029,795.91

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

Year Ended - 2017

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

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Albee	42.03	0.00	95,786.37	27.24	0.00	56,577.48	2,160	34,992.00
Birch Run	55.71	0.00	126,963.09	20.06	0.00	41,664.62	6,033	97,734.60
Blumfield	60.49	0.00	137,856.71	2.54	0.00	5,275.58	1,960	31,752.00
Brady	54.37	0.00	123,909.23	12.14	0.00	25,214.78	2,218	35,931.60
Brant	61.92	0.00	141,115.68	18.97	0.00	39,400.69	2,012	32,594.40
Bridgeport	71.56	36.26	234,952.55	44.38	15.13	272,088.09	10,514	170,326.80
Buena Vista	82.44	44.39	275,861.74	20.52	7.58	132,753.82	8,676	140,551.20
Carrollton	28.59	28.59	121,821.99	8.14	8.14	113,699.52	6,103	98,868.60
Chapin	36.23	0.00	82,568.17	8.03	0.00	16,678.31	1,060	17,172.00
Chesaning	36.34	0.00	82,818.86	17.20	0.00	35,724.40	4,659	75,475.80
Frankenmuth	62.60	0.00	142,665.40	16.44	0.00	34,145.88	1,959	31,735.80
Fremont	48.72	0.00	111,032.88	30.56	0.00	63,473.12	2,096	33,955.20
James	17.02	1.46	41,682.30	7.75	1.01	28,106.66	2,023	32,772.60
Jonesfield	31.01	0.00	70,671.79	13.60	0.00	28,247.20	1,667	27,005.40
Kochville	31.97	15.59	103,759.01	17.60	9.75	152,492.45	5,078	82,263.60
Lakefield	28.78	0.00	65,589.62	17.41	0.00	36,160.57	1,029	16,669.80
Maple Grove	46.40	0.00	105,745.60	18.24	0.00	37,884.48	2,668	43,221.60
Marion	32.62	0.00	74,340.98	14.63	0.00	30,386.51	923	14,952.60
Richland	74.91	0.00	170,719.90	18.23	0.00	37,863.71	4,144	67,132.80
Saginaw	146.34	146.34	623,554.72	40.56	40.56	566,542.10	40,840	661,608.00
Spaulding	26.81	5.23	71,465.85	7.24	0.22	17,653.50	2,153	34,878.60
St. Charles	45.99	0.00	104,811.21	17.72	0.00	36,804.44	3,330	53,946.00
Swan Creek	35.72	0.00	81,405.88	6.36	0.00	13,209.72	2,456	39,787.20
Taymouth	52.78	0.00	120,285.62	31.89	0.00	66,235.53	4,520	73,224.00
Thomas	73.03	47.94	261,452.44	24.02	13.03	204,829.27	11,985	194,157.00
Tittabawassee	64.25	30.74	207,352.43	32.19	20.78	313,953.62	9,726	157,561.20
Zilwaukee	2.92	0.30	7,249.28	5.58	5.58	77,941.44	67	1,085.40
266. Totals	1,351.55	356.84	\$3,787,439.30	499.24	121.78	\$2,485,007.49	142,059	\$2,301,355.80

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* (\$)
Albee	20,981.37	145,400.75	166,382.12	45,849.44
Birch Run	396,782.56	20,991.13	417,773.69	10,263.77
Blumfield	0.00	0.00	0.00	252,109.90
Brady	219,014.14	0.00	219,014.14	113,528.58
Brant	0.00	1,573.42	1,573.42	79,593.89
Bridgeport	0.00	125,132.88	125,132.88	38,836.83
Buena Vista	0.00	74,963.75	74,963.75	9,728.47
Carrollton	0.00	113,907.53	113,907.53	7,341.38
Chapin	0.00	23,974.84	23,974.84	57,307.15
Chesaning	561,879.77	16,319.11	578,198.88	50,193.80
Frankenmuth	70,565.15	618,152.71	688,717.86	481,681.27
Fremont	0.00	6,795.44	6,795.44	32,959.04
James	0.00	150,439.93	150,439.93	7,893.66
Jonesfield	354,191.80	204,892.34	559,084.14	15,005.48
Kochville	0.00	219,734.41	219,734.41	105,017.86
Lakefield	0.00	2,903.40	2,903.40	17,738.51
Maple Grove	0.00	127,975.51	127,975.51	100,733.41
Marion	0.00	4,452.88	4,452.88	49,222.29
Richland	0.00	11,859.03	11,859.03	23,060.33
Saginaw	4,001.60	960,737.08	964,738.68	376,943.81
Spaulding	0.00	59,278.79	59,278.79	27,494.60
St. Charles	0.00	483,400.51	483,400.51	80,696.33
Swan Creek	0.00	0.00	0.00	140,775.42
Taymouth	51,789.32	1,480,553.04	1,532,342.36	44,747.92
Thomas	0.00	30,588.52	30,588.52	119,875.22
Tittabawassee	0.00	1,020,954.54	1,020,954.54	218,693.48
Zilwaukee	0.00	0.00	0.00	0.00
267. Totals	\$1,679,205.71	\$5,904,981.54	\$7,584,187.25	\$2,507,291.84

*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 & Drainage Imprv

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
48901134-501	192,022.86	09/01/2017	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>
73141-123484	1,468,846.41	09/25/2017	Asphalt
48902009-051	422,120.06	09/01/2017	Asphalt

Work Type: Chip Seal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
46600716	174,429.19	09/01/2017	Asphalt
46601416	41,116.44	09/01/2017	Asphalt

Work Type: Intermittent paving the most distressed sections

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
48901126-141	79,729.57	09/01/2017	Asphalt

Work Type: Multiple Course Chip Seal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
2017 DOUBLE CHIP SEAL	78,000.00	09/01/2017	Asphalt

Year Ended - 2017

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

Work Type: Multiple Course HMA Overlay on Composite Pavemen

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
48900331-011	341,702.20	08/31/2017	Composite

Work Type: New material layer over prepared aggregate surface

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
48902613-521	682,898.60	09/01/2017	Asphalt

Work Type: Single Course Chip Seal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
2017 CHIP SEAL	1,263,366.30	09/01/2017	Asphalt
2017 PRIMARY CHIP SEAL	951,664.29	09/01/2017	Asphalt

Work Type: Thin surface layer application over pavement

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
2017 SCRUB SEAL	41,116.44	09/01/2017	Asphalt

Year Ended - 2017

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

Sub Ledger Report

Line: 1 Cash

Account	Description	Amount (\$)
001	Accounts Payable	26,939.02
004	Petty Cash	381.50
007	Payroll	38,687.82
009	Prescription Drug	22,875.83
010	Retiree Health	109,854.18
012	Credit Card	16,631.79

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
018	Sundry Receivables	11,463.22
056	Interest Receivable	20,356.96
071	Cities	0.00
072	County	1,889.59
074	Road Commissions	26,371.25
076	Townships	511,466.62
077	Villages	0.00
078	Special State Qtr Pmt	0.00
078	State Disb over 60 days	0.00

Line: 9 Other (Identify)

Account	Description	Amount (\$)
123	Prepaid Expenses	177,133.67
123 HP	Prepaid Health Plus	0.00
123 MIDE	MIDEAL	0.00
123 PBS	PBS Short Term	600.00
123 SALT	Prepaid Salt	0.00
123CRASI	CRASIF	0.00
123DELTA	Delta Dental	0.00

Line: 13 Accrued Liability

Account	Description	Amount (\$)
231	PR Ded. Payable	35,933.23
257	Accrued Wages Payable	199,511.14

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	Due to State	82,896.58
230	Due to Other Government	0.00
233	Due to Former Employees	0.00
259	Accr. MERS Payable	60,245.94
264	Other Accr. Liab.	59,970.37
283	Performance Deposits	178,533.90
284	Prepaid Permits	4,436.00

Year Ended - 2017

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

999	Rounding due to FB	0.00
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Line: 28 Equipment Road - A

Account	Description	Amount (\$)
138	Licensed Equipment	10,004,912.68
148	Non-Licensed Equipment	7,377,112.85
150	Misc. Tools	38,746.45
154	Radio Equipment	172,628.94

Line: 28 Less Accumulated Depreciation - A

Account	Description	Amount (\$)
139	Licensed Equipment Depr.	(7,929,798.85)
149	Non-Licensed Equipment Depr.	(6,861,192.94)
151	Misc. Tools Depr.	(32,226.84)
154	Radio Equipment Depr.	(166,756.30)

Line: 41 Vested Vacation and Sick Leave - B

Account	Description	Amount (\$)
343	Vac & Sick	665,457.93

Line: 50 Surface Tran. Program (STP) - Primary

Account	Description	Amount (\$)
071R&U	STP	1,906,532.13
510.03	Safety	0.00
511.071U	STP (Force Account)	0.00

Line: 55 FS-Other - County

Account	Description	Amount (\$)
535	Med-D Reimbursements	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510 .16	ARRA	0.00
510.04	Rail Road Safety	0.00
510.17	HRR (High Risk Rural)	0.00
510.18	Trans Comm & Syst Pres	36,373.28
511.18	Trans. Comm & Syst Pres	0.00
512	CDBG Grant	0.00
523	US Fish & Wildlife	0.00
530.04	FEMA	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
560 01	Special Winter Funds Local	0.00
560 02	Local Agency Dist Local	0.00

Year Ended - 2017

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

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
551	State D	0.00
554	Job Today	0.00
560	Scrap Tire Revenue	0.00
560 02	Local Agency Dist	0.00
560 03	PRIP	0.00
560 04	SAW Grant	168,615.89

Line: 73 City and Village - County

Account	Description	Amount (\$)
583.01	City	31,731.48
583.05	Villages	78,738.77
583.1GPS	GPS Charges	0.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
583.03	Schools/Private	2,976.50
583.06CO	County	164,591.03
583.06MC	Mosquito Control	0.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
600	25% Charges for Services	23,546.40

Line: 80 SC-Other - Local

Account	Description	Amount (\$)
600	65% Charges for Services	61,220.65

Line: 80 SC-Other - Primary

Account	Description	Amount (\$)
600	10%Charges for Services	9,418.56

Line: 87 Sundry Refunds - County

Account	Description	Amount (\$)
687	Sundry Refunds	0.00
687.01	Signs - Sundry Revenue	0.00

Line: 87 Sundry Refunds - Local

Account	Description	Amount (\$)
687	Sundry 1/2	130,601.18
687 01	sign sundry	40.10
687.02	Fuel Rebates (1/2)	2,647.50

Year Ended - 2017

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

Line: 87 Sundry Refunds - Primary

Account	Description	Amount (\$)
687	Sundry	130,601.18
687 01	Sign Sundry	0.00
687.02	Fuel Rebates (1/2)	2,647.49

Line: 89 Contributions from Private Sources - Local

Account	Description	Amount (\$)
675	(Subdivision Donations)	743,214.31

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
674	Donations from Public Sources	0.00
676	Damage Revenue	4,820.70
677.01	Court Hearing Fees	0.00
677.02	Jury Duty Revenue	65.00
696	Insurance Recovery	0.00

Line: 109 Other - Primary

Account	Description	Amount (\$)
-	Signal Upgrade	0.00

Line: 126 Other - County

Account	Description	Amount (\$)
519-521	519/521	108,440.81

Line: 142 Depreciation - Primary

Account	Description	Amount (\$)
138	Depr (assets on Hand)	675,678.65
148	Depr.- (Assets on Hand)	207,331.11
154	Depr. - (Assets on Hand)	2,783.38

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Direct-After Distr.	1,078,523.06

Line: 150 Construction / Capacity Imp. - Local

Account	Description	Amount (\$)
481	Local Road	0.00
482	Local Bridge	0.00

Line: 150 Construction / Capacity Imp. - Primary

Account	Description	Amount (\$)
451	Primary Road	131.75
452	Primary Bridge	0.00

Year Ended - 2017

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

Line: 151 Preservation-Structural Imp. - Local

Account	Description	Amount (\$)
489	Local Road	247,617.37
490	Local Bridge	495.06

Line: 151 Preservation-Structural Imp. - Primary

Account	Description	Amount (\$)
459	Primary Road	21,271.92
460	Primary Bridge	969.26

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
510	Direct	78,966.82
511	Indirect	51,594.33
513	Maint	747.92
514	Other	16,010.02
515	admin	17,730.60
516	eng	57,310.63
519	other gov	18,667.33
521	non road	0.00

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
519	519/521	0.00

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
519	Non-Road Related	8,786.51
521	Non-Road Related	0.00

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
716MED	Part D Advisors Invoices	0.00
720-725	20-725 Unemployment; 716C=Empl/Ret Contr.	372.00

Line: 182 Less Benefits Recovered - Health Insurance

Account	Description	Amount (\$)
725	Empl/Ret Hlth Contrib.	0.00

Line: 193 Other - Cost of Operations

Account	Description	Amount (\$)
519	Non-Road Related	92,217.00
521	Non-Road Related	0.00

Year Ended - 2017

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

Line: 193 Other - Distributed Total

Account	Description	Amount (\$)
Non Road 519		0.00
Non Road 521		0.00

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
514-516	Distributive Salaries	457,772.00
514-516	Education	9,173.00
514-516	Various Supplies & Services	245,618.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
521	Non-Road Related	0.00

Line: 243 707 Other

Account	Description	Amount (\$)
738	Computer Supplies	850.61
746	Oil Waste, etc.	12,762.58
748	Blades	(24,665.35)
790	Small Road Tools	8,304.02
791	Parts Inv. Adjustment	0.00
874	Advertising	0.00
890	Claims	7,793.61
940	Rental CSX	365.00
955	Miscellaneous	750.00
968.01	Depr. Land Impr.	0.00

Line: 243 712-724 Fringe Benefits - Shop Employees

Account	Description	Amount (\$)
709-719,	Benefits & Benefit Recovered	249,350.24
965	Distributive	336,830.00

Line: 244 244 Other

Account	Description	Amount (\$)
738	Computer Supplies	922.45
811	Bank Charges	(446.63)
890	Claims Paid	7,167.58

Line: 257 Other Local System *Unit

Account	Description	Amount (\$)
489.....	Traffic Signals, Cr. Culverts, Drainage Only, Concrete, Design-Survey, etc.	0.00

Line: 257 Other Local System Expenditure

Account	Description	Amount (\$)
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Year Ended - 2017

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

489.....	Traffic Signals, Cr. Culverts, Drainage Only, Concrete, Design-Survey, etc.	0.00
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Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
459.....	Traffic Signals, Cr. Culverts, Drainage Only, Concrete, Design-Survey, etc.	0.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
459.....	Traffic Signals, Cr. Culverts, Drainage Only, Concrete, Design-Survey, etc.	0.00

Line: 259 Other Local System *Unit

Account	Description	Amount (\$)
489	Cross Culverts	0.00

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
489	Cross Culverts	0.00

Line: 259 Other Primary System *Unit

Account	Description	Amount (\$)
459	Cross Culverts	0.00

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
459	Cross Culvert	0.00