

**2018**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
**Clare County**  
**Michigan**  
**Year Ended 2018**

**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**

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Chief Financial Officer

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Chairman

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Date

Year Ended - 2018

Start: 10/01/2017 End: 09/30/2018

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

1. Cash	<u>\$335,376.81</u>
2. Investments	<u>2,130,461.01</u>
3. Accounts Receivable :	
a. Michigan Transportation Fund	<u>905,770.96</u>
b. State Trunkline Maintenance	<u>35,300.24</u>
c. State Transportation Department - Other	<u>0.00</u>
d. Due on County Road Agreement	<u>275,048.52</u>
e. Due on Special Assessment	<u>0.00</u>
f. Sundry Accounts Receivable	<u>42,081.88</u>

**Inventories/Pre-Paid Insurance/Other**

4. Deferred Expense State Aid	<u>0.00</u>
5. Road Materials	<u>174,874.52</u>
6. Equipment Materials and Parts	<u>194,512.75</u>
7. Prepaid Insurance	<u>0.00</u>
8. Deferred Expense - Federal Aid	<u>0.00</u>
9. Other	<u>0.00</u>

**10. TOTAL ASSETS****\$4,093,426.69**

Year Ended - 2018

Start: 10/01/2017 End: 09/30/2018

**Liabilities and Fund Balances**

**Liabilities**

11. Accounts Payable	\$196,865.31
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	35,553.44
14. Advances	324,638.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	20,360.00

**Fund Balances**

19. Primary Road Fund	811,094.91
20. Local Road Fund	614,089.49
21. County Road Commission Fund	2,090,825.54
<b>22. Total Fund Balances</b>	<b>3,516,009.94</b>

**23. TOTAL LIABILITIES AND FUND BALANCES**

**\$4,093,426.69**

Year Ended - 2018

Start: 10/01/2017 End: 09/30/2018

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$187,883.20	
25. Land Improvements	\$0.00		
25 a.Less: Accumulated Depreciation	0.00	0.00	
26. Depletable Assets	0.00		
26 a.Less: Accumulated Depreciation	0.00	0.00	
27. Buildings	1,519,689.63		
27 a.Less: Accumulated Depreciation	(1,113,544.03)	406,145.60	
28. Equipment - Road	8,429,358.27		
28 a.Less: Accumulated Depreciation	(7,222,062.11)	1,207,296.16	
29. Equipment - Shop	313,160.80		
29 a.Less: Accumulated Depreciation	(193,613.91)	119,546.89	
30. Equipment - Engineers	60,778.59		
30 a.Less: Accumulated Depreciation	(41,677.30)	19,101.29	
31. Equipment - Yard and Storage	256,270.48		
31 a.Less: Accumulated Depreciation	(178,488.07)	77,782.41	
32. Equipment and Furniture - Office	141,131.26		
32 a.Less: Accumulated Depreciation	(99,134.40)	41,996.86	
33. Infrastructure	70,000,569.16		
33 a.Less: Accumulated Depreciation	(42,711,008.65)	27,289,560.51	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	<b>36. Total Assets</b>		<b>\$29,349,312.92</b>
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	2,059,752.41	
	37 c.Co. Road Comm.	0.00	
	37 d.Infrastructure	27,289,560.51	
	<b>38. Total Equities</b>		<b>\$29,349,312.92</b>
<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		224,148.48	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	<b>44. Total Liabilities</b>		<b>\$224,148.48</b>
<u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<b>\$0.00</b>

Year Ended - 2018

Start: 10/01/2017 End: 09/30/2018

## STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Taxes</b>				
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
<b>Licenses and Permits</b>				
49. Specify	0.00	0.00	26,685.00	26,685.00
<b>Federal Sources</b>				
50. Surface Tran. Program (STP)	853,024.00	0.00	0.00	853,024.00
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	0.00	0.00	0.00
56. Total Federal Sources	853,024.00	0.00	0.00	853,024.00
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
57. Engineering	5,881.85	4,118.15		10,000.00
58. Snow Removal	2,646.10	0.00		2,646.10
59. Urban Road	87,659.82	49,573.31		137,233.13
60. Allocation	3,223,247.88	2,256,739.56		5,479,987.44
61. Total MTF	3,319,435.65	2,310,431.02		5,629,866.67
<b>Other</b>				
62. Local Bridge	0.00	0.00		0.00
63. Other	403,482.80	0.00	0.00	403,482.80
64. Total Other	403,482.80	0.00	0.00	403,482.80
<b>Economic Development Fund</b>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	97,229.00	0.00		97,229.00
68. Forest Road (E)	70,389.76	0.00		70,389.76
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	167,618.76	0.00		167,618.76
<b>72. Total State Sources</b>	<b>\$3,890,537.21</b>	<b>\$2,310,431.02</b>	<b>\$0.00</b>	<b>\$6,200,968.23</b>

Year Ended - 2018

Start: 10/01/2017 End: 09/30/2018

## STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	9,707.14	767,190.33	0.00	776,897.47
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	9,707.14	767,190.33	0.00	776,897.47
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		795,331.76	795,331.76
78. Trunkline Non-maintenance	0.00		21,493.85	21,493.85
79. Salvage Sales	0.00	0.00	11,874.55	11,874.55
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	828,700.16	828,700.16
<b>Interest and Rents</b>				
82. Interest Earned	5,701.77	6,054.86	14,398.29	26,154.92
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	5,701.77	6,054.86	14,398.29	26,154.92
<b>Other</b>				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	28,526.26	0.00	28,526.26
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	76,146.15	76,146.15
91. Total Other	0.00	28,526.26	76,146.15	104,672.41
<b>Other Financing Sources</b>				
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
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$4,758,970.12</b>	<b>\$3,112,202.47</b>	<b>\$945,929.60</b>	<b>\$8,817,102.19</b>

Year Ended - 2018

Start: 10/01/2017 End: 09/30/2018

## STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Construction/Capacity Improvement</b>				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
<b>Preservation - Structural Improvements</b>				
104. Roads	918,899.68	1,847,908.40		2,766,808.08
105. Structures	27,236.52	18,533.86		45,770.38
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.	946,136.20	1,866,442.26		2,812,578.46
<b>Maintenance</b>				
111. Roads	1,668,005.97	2,438,094.64		4,106,100.61
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	358,690.82	602,832.48		961,523.30
115. Traffic Control	41,620.36	51,715.57		93,335.93
116. Total Maintenance	2,068,317.15	3,092,642.69		5,160,959.84
117. Total Construction, Preservation And Maintenance	3,014,453.35	4,959,084.95		7,973,538.30
<b>Other</b>				
118. Trunkline Maintenance	0.00		937,810.76	937,810.76
119. Trunkline Non-maintenance	0.00		21,493.85	21,493.85
120. Administrative Expense	161,463.71	265,624.37		427,088.08
121. Equipment - Net	(82,310.35)	(318,444.20)	(77,592.85)	(478,347.40)
122. Capital Outlay - Net	0.00	101,087.45	0.00	101,087.45
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	0.00	0.00	0.00	0.00
127. Total Other	79,153.36	48,267.62	881,711.76	1,009,132.74
<b>128. Total Expenditures</b>	<b>\$3,093,606.71</b>	<b>\$5,007,352.57</b>	<b>\$881,711.76</b>	<b>\$8,982,671.04</b>

Year Ended - 2018

Start: 10/01/2017 End: 09/30/2018

## STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	\$4,758,970.12	\$3,112,202.47	\$945,929.60	\$8,817,102.19
130. Total Expenditures	3,093,606.71	5,007,352.57	881,711.76	8,982,671.04
131. Excess of Revenues Over (Under) Expenditures	1,665,363.41	(1,895,150.10)	64,217.84	(165,568.85)
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,656,776.90)	1,656,776.90		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	(1,656,776.90)	1,656,776.90		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	8,586.51	(238,373.20)	64,217.84	(165,568.85)
136. Beginning Fund	802,508.40	852,462.69	2,026,607.70	3,681,578.79
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	802,508.40	852,462.69	2,026,607.70	3,681,578.79
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$811,094.91	\$614,089.49	\$2,090,825.54	\$3,516,009.94



Year Ended - 2018

Start: 10/01/2017 End: 09/30/2018

**EQUIPMENT EXPENSE**

## Direct Equipment Expense

141. Labor and Fringe Benefits	\$274,734.56	
142. Depreciation	590,531.43	
143. Other	353,084.18	
<b>144. Total Direct</b>		<b>1,218,350.17</b>

145. Indirect Equipment Expense		552,066.88
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## Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	357,176.27	
<b>148. Total Operating</b>		<b>357,176.27</b>

**149. TOTAL EQUIPMENT EXPENSE** \$2,127,593.32

## Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	4,013.15	427,534.48		431,547.63
152. Maintenance	444,397.14	1,307,285.69		1,751,682.83
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		340,130.85	340,130.85
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	82,579.41	82,579.41
157. Total Equipment Rental Credits	448,410.29	1,734,820.17	422,710.26	2,605,940.72

	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				(478,347.40)

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	\$448,410.29	\$1,734,820.17	\$422,710.26	\$2,605,940.72
	(A)	(B)	(C)	(D)
160. Percent of Total	17.21 %	66.57 %	16.22 %	100.00 %
161. Prorated Total Equipment Expense	366,099.94	1,416,375.97	345,117.41	2,127,593.32
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	(82,310.35)	(318,444.20)	(77,592.85)	(478,347.40)

Year Ended - 2018

Start: 10/01/2017 End: 09/30/2018

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

	<b>Total Labor Charge</b>	<b>Distributive Calc.</b>
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	5,397.42	6,549.81
165. Primary Maintenance	191,020.81	231,790.64
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	194,923.18	236,525.78
168. Local Maintenance	549,734.69	667,065.20
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	124,121.54	150,613.02
171. Equipment Expense - Indirect	107,393.84	130,315.03
172. Equipment Expense - Operating	0.00	0.00
173. Administration	192,801.19	233,950.93
174. State Trunkline Maintenance	233,834.70	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	316,139.45	0.00
<b>178. Total Payroll</b>	<b>\$1,915,366.82</b>	
179. Less Applicable Payroll	(549,974.15)	
<b>180. Total Applicable Labor Cost</b>	<b>\$1,365,392.67</b>	<b>Total Distributive \$1,656,810.41</b>

	<b>709-714 Vacation Holiday Sick Leave Longevity</b>	<b>719 Workers Comp. Insurance</b>	<b>715 - 718 Soc. Sec. Retirement</b>	<b>716 Health Insurance</b>	<b>717 Life and Disability Insurance</b>	<b>720 - 725 Other</b>	<b>Distributive Total Calc.</b>
181. Total Fringe Benefits	\$228,310.76	\$151,237.76	\$893,858.62	\$636,889.71	\$7,920.78	\$0.00	\$1,918,217.6
182. Less: Benefits Recovered	(24,502.52)	(15,657.49)	(107,659.20)	(74,646.69)	(893.43)	0.00	(223,359.3
183. Less: Refunds	(19.70)	(21,188.61)	0.00	(16,839.58)	0.00	0.00	(38,047.8
184. Benefits to be Distributed	203,788.54	114,391.66	786,199.42	545,403.44	7,027.35	0.00	1,656,810.4
185. Applicable Labor Cost	1,365,392.67	1,365,392.67	1,365,392.67	1,365,392.67	1,365,392.67	0.00	
186. Factor	0.149253	0.083779	0.575805	0.399448	0.005147	0.000000	1.21343

Year Ended - 2018

Start: 10/01/2017 End: 09/30/2018

**DISTRIBUTIVE EXPENSE - OVERHEAD**  
**Account No. 705 - 957**

	<b>Cost of Operations</b>	<b>Distributed Total</b>
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	946,136.20	23,443.25
189. Primary Maintenance	2,068,317.15	42,824.36
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,849,762.26	59,917.04
192. Local Maintenance	3,092,642.69	99,280.66
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$7,956,858.30</b>	<b>\$225,465.31</b>

	<b>790 Small Road Tools</b>	<b>791 Inventory Adjustment</b>	<b>882 Liability</b>	<b>716 Health Insurance</b>	<b>Other</b>	<b>Total</b>
195. Expenses Distributed	161.69	(4,888.52)	49,230.00	0.00	180,962.14	\$225,465.31
196. Applicable Operation Cost	7,956,858.30	7,956,858.30	7,956,858.30	7,956,858.30	7,956,858.30	
197. Factor	0.000020	(0.000614)	0.006187	0.000000	0.022743	\$0.028336

Year Ended - 2018

Start: 10/01/2017 End: 09/30/2018

**ANALYSIS OF CONSTRUCTION AND MAINTENANCE**

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	187,616.03	995,797.51	758,520.17	870,644.75	946,136.20	1,866,442.26
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,164,254.75	2,773,166.12	904,062.40	319,476.57	2,068,317.15	3,092,642.69
<b>202. Total</b>	<b>\$1,351,870.78</b>	<b>\$3,768,963.63</b>	<b>\$1,662,582.57</b>	<b>\$1,190,121.32</b>	<b>\$3,014,453.35</b>	<b>\$4,959,084.95</b>

Year Ended - 2018

Start: 10/01/2017 End: 09/30/2018

## ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$233,834.70	\$0.00
204. Fringe Benefits	223,359.33	0.00
205. Equipment Rental	340,130.85	0.00
206. Materials	53,852.59	19,810.00
207. Handling Charges	0.00	0.00
208. Overhead	86,633.29	1,683.85
209. Other	0.00	0.00
<b>210. Total Charges for Current Year</b>	<b>\$937,810.76</b>	<b>\$21,493.85</b>
211. Beginning Balance	0.00	0.00
212. Sub-Total	937,810.76	21,493.85
213. Less Credits	(902,510.52)	(21,493.85)
<b>214. Ending Balance</b>	<b>\$35,300.24</b>	<b>\$0.00</b>

Year Ended - 2018

Start: 10/01/2017 End: 09/30/2018

**SCHEDULE OF CAPITAL OUTLAY**

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	69,717.34
217. Equipment Road (976, 981)	630,730.34
218. Equipment Shop (977)	58,048.45
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	14,597.09
221. Equipment Office (980)	3,605.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$776,698.22</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	776,698.22	0.00	776,698.22
225. Less: Equipment Retirements 689	0.00	(4,013.74)	0.00	(4,013.74)
226. Sub-total	0.00	772,684.48	0.00	772,684.48
227. Less: Depreciation and Depletion 968	0.00	(671,597.03)	0.00	(671,597.03)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$101,087.45</u>	<u>\$0.00</u>	<u>\$101,087.45</u>

**DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 3)	0.00	1,954,651.22	0.00	1,954,651.22
230. Percentage of Total	0.00 %	100.00 %	0.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	28,526.26	0.00	28,526.26

Year Ended - 2018

Start: 10/01/2017 End: 09/30/2018

**PRESERVATION EXPENDITURES - 90% OF MTF RETURNS**

(For Compliance with Section 12(16) of Act 51)

	<b>Primary Road Fund</b>	<b>Local Road Fund</b>	<b>Total</b>
232. Michigan Transportation Fund (MTF) Returns			<u>\$5,629,866.67</u>
<b><u>DEDUCTIONS</u></b>			
233. Administrative Expense (from Page 6 Expenditures)			<u>427,088.08</u>
234. Total Capital Outlay (from Page 13)			<u>776,698.22</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>0.00</u>
236 a. Total Deductions			<u>1,203,786.30</u>
236 b. Adjusted MTF Returns			<u>4,426,080.37</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$946,136.20</u>	<u>\$1,866,442.26</u>	<u>2,812,578.46</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>2,068,317.15</u>	<u>3,092,642.69</u>	<u>5,160,959.84</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(853,024.00)</u>	<u>0.00</u>	<u>(853,024.00)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>2,161,429.35</u>	<u>4,959,084.95</u>	<u>7,120,514.30</u>
241. 90% of Adjusted MTF Returns			<u>3,983,472.33</u>

Year Ended - 2018

Start: 10/01/2017 End: 09/30/2018

**TEN YEARS OF QUALIFIED EXPENDITURES  
FOR NON MOTORIZED IMPROVEMENTS**  
(for Compliance with Section 10K of Act 51)

Fiscal Year	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Expenditures (\$)</b>	<u>1,891,429.26</u>	<u>1,321,148.57</u>	<u>740,224.87</u>	<u>557,596.15</u>	<u>2,811,681.87</u>
Fiscal Year	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>Expenditures (\$)</b>	<u>723,213.62</u>	<u>1,290,366.48</u>	<u>1,362,393.85</u>	<u>195,736.46</u>	<u>42,048.00</u>
<b>242. TOTAL</b>					<u>\$10,935,839.13</u>

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

$$\underline{5,629,866.67} \times .10 = \underline{562,986.67}$$



Year Ended - 2018

Start: 10/01/2017 End: 09/30/2018

**INDIRECT EQUIPMENT AND STORAGE EXPENSE****Activity 511**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$107,393.84
712-724	Fringe Benefits - Shop Employees	130,315.03
721	Drug Testing	3,288.42
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	1,711.50
733	Welding Supplies	3,788.17
734	Safety Supplies - Shop	24,328.99
736	Tire Shop Supplies	0.00
737	Shop Supplies	39,857.62
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	5,131.79
807	Data Processing - Shop	2,858.20
810	Education Expense - Shop	0.00
850-859	Communications - Shop	2,702.10
861	Travel and Mileage - Shop Employees	3,979.16
862	Freight Costs	3,596.23
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	53,850.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	29,975.71
931	Buildings Repairs and Maintenance	9,277.76
932	Yard and Storage Repairs and Maintenance	29,481.91
933	Shop Equipment Repairs and Maintenance	0.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	29,280.05
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	36,273.81
968	Depreciation - Storage Building	14,612.57
968	Depreciation - Shop Equipment	12,746.47
968	Depreciation - Stockroom Expense	0.00
707	Other:	7,617.55
	<b>243. TOTAL</b>	<b>\$552,066.88</b>

Year Ended - 2018

Start: 10/01/2017 End: 09/30/2018

**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	\$192,801.19
709-714	Administrative Leave	0.00
724	Fringe Benefits	233,950.93
727	Postage	462.71
728	Office Supplies	2,734.14
730	Dues and Subscriptions	961.50
801	Contractual Services	0.00
803	Legal Services	4,792.89
804	Auditing and Accounting Services	15,681.00
807	Data Processing	2,697.10
810	Education	0.00
850-853	Communications	4,605.95
861	Travel and Mileage	6,904.19
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	203.00
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	300.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	22,068.00
920-923	Utilities	4,347.64
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	2,590.82
966-967	Overhead	0.00
968	Depreciation - Buildings	2,179.97
968	Depreciation - Engineering Equipment	2,727.42
968	Depreciation - Office Equipment and Furniture	12,358.41
	Other:	3,253.51
	<b>244. TOTAL</b>	<b>\$515,620.37</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	(215.15)
629	Overhead - State Trunkline Maintenance	(88,317.14)
691	Purchase Discounts	0.00
	Other:	0.00
	<b>Total Credits to Administrative Expense</b>	<b>\$(88,532.29)</b>
	<b>245. Net Administrative Expense</b>	<b>\$427,088.08</b>

Year Ended - 2018

Start: 10/01/2017 End: 09/30/2018

## 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>
Bass Lk	Frost	420,086.85	GravelSurfacing
Garfield Ave	Winterfield	80,176.88	GravelSurfacing
Harding	Greenwood	140,074.78	GravelSurfacing
	<b>246. Total</b>	<u>\$640,338.51</u>	

Year Ended - 2018

Start: 10/01/2017 End: 09/30/2018

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

**CONSTRUCTION / CAPACITY IMPROVEMENTS**

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

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
251. Reconstruction	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
252. Resurfacing	6.54 mi.	871,382.32	5.46 mi.	402,947.88
253. Gravel Surfacing	0.00 mi.	6,958.32	12.12 mi.	1,444,960.52
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
<b>SAFETY PROJECTS</b>				
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	0.25 ea.	40,559.04	0.00 ea.	0.00
<b>MISCELLANEOUS</b>				
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
<b>260. Subtotals</b>		<b>918,899.68</b>		<b>1,847,908.40</b>
<b>BRIDGES</b>				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	27,236.52	0.00 ea.	18,533.86
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
<b>264. Bridge Subtotals</b>		<b>27,236.52</b>		<b>18,533.86</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$946,136.20</b>		<b>\$1,866,442.26</b>

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

Year Ended - 2018

Start: 10/01/2017 End: 09/30/2018

**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 (\$)
Arthur	43.31	0.00	104,333.79	21.55	0.00	47,280.70	647	11,076.64
Franklin	38.25	0.00	92,144.25	15.80	0.00	34,665.20	825	14,124.00
Freeman	43.77	0.00	105,441.93	11.04	0.00	24,221.76	1,157	19,807.84
Frost	46.15	0.00	111,175.35	16.17	0.00	35,476.98	1,047	17,924.64
Garfield	53.43	0.00	128,712.87	17.56	0.00	38,526.64	1,882	32,219.84
Grant	61.43	11.13	171,268.83	13.09	0.62	36,502.32	3,259	55,794.08
Greenwood	43.09	0.00	103,803.81	14.96	0.00	32,822.24	1,041	17,821.92
Hamilton	38.54	0.00	92,842.86	17.61	0.00	38,636.34	1,829	31,312.48
Hatton	27.47	0.00	66,175.23	22.89	0.00	50,220.66	933	15,972.96
Hayes	93.78	0.00	225,916.02	8.40	0.00	18,429.60	4,675	80,036.00
Lincoln	44.27	0.00	106,646.43	16.95	0.00	37,188.30	1,824	31,226.88
Redding	40.72	0.00	98,094.48	8.32	0.00	18,254.08	526	9,005.12
Sheridan	43.97	0.00	105,923.73	21.93	0.00	48,114.42	1,575	26,964.00
Summerfield	46.60	0.00	112,259.40	14.40	0.00	31,593.60	456	7,806.72
Surrey	46.89	12.52	139,149.85	10.12	6.35	101,914.83	3,606	61,734.72
Winterfield	48.40	0.00	116,595.60	12.64	0.00	27,732.16	459	7,858.08
<b>266. Totals</b>	<b>760.07</b>	<b>23.65</b>	<b>\$1,880,484.43</b>	<b>243.43</b>	<b>6.97</b>	<b>\$621,579.83</b>	<b>25,741</b>	<b>\$440,685.92</b>
Local Road Rate Per Mile			2409	Primary Road Rate Per Mile		2194		
Local Urban Road Rate Per Mile			2092	Primary Urban Road Rate Per Mile		12553		
Population Rate Per Capita			17.12					

Year Ended - 2018

Start: 10/01/2017 End: 09/30/2018

## SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS

## Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Arthur	0.00	4,211.27	4,211.27	0.00
Franklin				
Freeman	0.00	5,147.45	5,147.45	64,310.79
Frost	0.00	420,086.85	420,086.85	78,000.00
Garfield				
Grant	0.00	252,376.15	252,376.15	166,022.12
Greenwood	0.00	143,775.49	143,775.49	47,726.16
Hamilton	0.00	116,899.68	116,899.68	19,313.69
Hatton	0.00	646,495.14	646,495.14	38,341.41
Hayes	0.00	199,244.70	199,244.70	119,458.56
Lincoln	0.00	324,227.80	324,227.80	142,695.96
Redding	0.00	576.19	576.19	0.00
Sheridan	0.00	158,782.19	158,782.19	20,035.92
Summerfield				
Surrey	0.00	440,246.78	440,246.78	40,922.35
Winterfield	0.00	100,508.77	100,508.77	40,070.51
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$2,812,578.46</b>	<b>\$2,812,578.46</b>	<b>\$776,897.47</b>

\*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 - 2018

Start: 10/01/2017 End: 09/30/2018

**ASSET MANAGEMENT**  
**Projects Completed During the County Fiscal Year**

**Work Type:** Bituminous overlays of 1.5 inches or less

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
614103	362,002.84	09/30/2018	Asphalt
Local Paving	281,887.82	09/30/2018	Asphalt

**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>
Clare Ave.	484,747.44	09/30/2018	Asphalt

**Work Type:** Multiple Course HMA Overlay on Flexible Pavement

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
2018 Local Paving	50,625.18	09/30/2018	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>
614104	153,217.37	09/30/2018	Asphalt
2018 Fed Chip Seal	763,894.54	09/30/2018	Asphalt
2018 Local Chip and Fog	201,503.74	09/30/2018	Brick

Year Ended - 2018

Start: 10/01/2017 End: 09/30/2018

## Sub Ledger Report

## Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	Accounts Receivable	42,081.88

## Line: 9 Other (Identify)

Account	Description	Amount (\$)
546	MTF Revenue August	0.00

## Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	Due to State of Michigan	20,360.00

## Line: 49 Specify - County

Account	Description	Amount (\$)
451	Permit Fees	26,685.00

## Line: 55 FS-Other - Local

Account	Description	Amount (\$)
521	SRSI	0.00

## Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510.003	Federal Hazard Elimination	0.00

## Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
560 001	Special Winter Maint	0.00
560 002	Local Agency Disbursement	0.00

## Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
560 001	Special Winter Maint	0.00
560 002	Local Agency Disbursement	403,482.80

## Line: 90 Other2 Other - County

Account	Description	Amount (\$)
668.001	Royalties-Oil Lease	0.00
675	Other Contributions	75,478.65
675.1	Other Contributions - ORV	667.50



Year Ended - 2018

Start: 10/01/2017 End: 09/30/2018

**Line: 143 Other - Primary**

Account	Description	Amount (\$)
510	Parts, Etc	353,084.18

**Line: 156 All Other Charges - County**

Account	Description	Amount (\$)
510	Equip Direct	40,226.96
511	Equip Indirect	29,280.05
513	Equip Dist. Fringe	0.00
514	Equip Engineering	13,072.40
515	Equip Admin	0.00

**Line: 177 Other - Total Labor Charge**

Account	Description	Amount (\$)
513	Distributive	247,054.87
514	Engineering	69,084.58

**Line: 181 Total Fringe Benefits - Other**

Account	Description	Amount (\$)
720	Unemployment	0.00
941	Equipment	0.00

**Line: 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
703 004	Engineering Wages	49,113.84
707 006	Weigh Master	18,056.10
707 007	Road Wages	16,416.86
707 008	Road Wages	2,954.17
727	Postage	91.75
730	Dues & Publications	622.30
732	Traffic Control Supplies	7,616.70
734	Safety Supplies	142.82
735	Supplies	9,995.35
802	Engineering Services	58,733.99
807	Data Processing	354.42
851	Communication	1,334.55
861	Education, Training, Travel	1,878.89
874	Advertising	578.00
941	Equipment Rental	13,072.40

**Line: 209 Other - Trunkline Maintenance**

Account	Description	Amount (\$)
675	Other - Adj	0.00

**Line: 242 Expenditure10**

Account	Description	Amount (\$)
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Year Ended - 2018

Start: 10/01/2017 End: 09/30/2018

Projects	Projects (Non-Motorized Improvements)	42,048.00
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**Line: 243 707 Other**

Account	Description	Amount (\$)
874	Advertising	342.50
935	Shop Small Tools	7,108.10
968.008	Depreciation - Eng Equip	166.95

**Line: 244 244 Other**

Account	Description	Amount (\$)
731	Janitor	1,711.50
736	Printing	1,542.01

**Line: 257 Other Local System Expenditure**

Account	Description	Amount (\$)
521.1	SRSI	0.00

**Line: 257 Other Primary System \*Unit**

Account	Description	Amount (\$)
459	Safety - Other Colonville Island Curt	0.25

**Line: 257 Other Primary System Expenditure**

Account	Description	Amount (\$)
459	Safety - Other Colonville Island Curb	40,559.04