

2018
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Gladwin 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



Chief Financial Officer



Chairman

5-1-19

Date

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

BALANCE SHEET

Assets

General Operating Fund

1. Cash	<u>\$2,668,780.99</u>
2. Investments	<u>1,673,848.04</u>
3. Accounts Receivable :	
a. Michigan Transportation Fund	<u>965,039.55</u>
b. State Trunkline Maintenance	<u>61,758.35</u>
c. State Transportation Department - Other	<u>0.00</u>
d. Due on County Road Agreement	<u>35,126.46</u>
e. Due on Special Assesment	<u>0.00</u>
f. Sundry Accounts Receivable	<u>1,647,502.65</u>

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	<u>0.00</u>
5. Road Materials	<u>67,172.86</u>
6. Equipment Materials and Parts	<u>265,363.87</u>
7. Prepaid Insurance	<u>135,627.23</u>
8. Deferred Expense - Federal Aid	<u>0.00</u>
9. Other	<u>0.00</u>

10. TOTAL ASSETS

\$7,520,220.00

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$200,411.10
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	32,528.91
14. Advances	204,043.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,784,208.36
18. Other	3,000.00

Fund Balances

19. Primary Road Fund	0.00
20. Local Road Fund	0.00
21. County Road Commission Fund	5,296,028.63
22. Total Fund Balances	5,296,028.63

23. TOTAL LIABILITIES AND FUND BALANCES

\$7,520,220.00

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		<u>\$133,934.52</u>	
25. Land Improvements	\$4,583,515.00		
25 a.Less: Accumulated Depreciation	<u>0.00</u>	<u>4,583,515.00</u>	
26. Depletable Assets	<u>0.00</u>		
26 a.Less: Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	
27. Buildings	3,721,888.67		
27 a.Less: Accumulated Depreciation	<u>(1,630,070.00)</u>	<u>2,091,818.67</u>	
28. Equipment - Road	6,609,169.68		
28 a.Less: Accumulated Depreciation	<u>(5,888,602.66)</u>	<u>720,567.02</u>	
29. Equipment - Shop	113,275.43		
29 a.Less: Accumulated Depreciation	<u>(113,275.43)</u>	<u>0.00</u>	
30. Equipment - Engineers	12,523.85		
30 a.Less: Accumulated Depreciation	<u>(12,523.85)</u>	<u>0.00</u>	
31. Equipment - Yard and Storage	85,251.95		
31 a.Less: Accumulated Depreciation	<u>(83,915.70)</u>	<u>1,336.25</u>	
32. Equipment and Furniture - Office	104,074.97		
32 a.Less: Accumulated Depreciation	<u>(99,038.69)</u>	<u>5,036.28</u>	
33. Infrastructure	38,689,713.00		
33 a.Less: Accumulated Depreciation	<u>(14,552,721.00)</u>	<u>24,136,992.00</u>	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>	
35. Construction Work in Progress		<u>30,218.00</u>	
	36. Total Assets		<u>\$31,703,417.74</u>
 <u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	<u>0.00</u>	
	37 b.Local	<u>0.00</u>	
	37 c.Co. Road Comm.	<u>7,566,425.74</u>	
	37 d.Infrastructure	<u>24,136,992.00</u>	
	38. Total Equities		<u>\$31,703,417.74</u>
 <u>Long Term Debt</u>			
39. Bonds Payable (Act 51)		<u>785,000.00</u>	
40. Notes Payable (Act 143)		<u>0.00</u>	
41. Vested Vacation and Sick Leave Payable		<u>205,176.91</u>	
42. Installment/Lease Purchase Payable		<u>348,890.78</u>	
43. Other		<u>0.00</u>	
	44. Total Liabilities		<u>\$1,339,067.69</u>
 <u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<u>\$0.00</u>

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

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	\$1,737,291.95	\$1,737,291.95
47. Other	0.00	0.00	17,443.92	17,443.92
48. Total Taxes	0.00	0.00	1,754,735.87	1,754,735.87
Licenses and Permits				
49. Specify	0.00	0.00	33,635.00	33,635.00
Federal Sources				
50. Surface Tran. Program (STP)	301,500.00	0.00	0.00	301,500.00
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	49,627.86	51,463.81	0.00	101,091.67
56. Total Federal Sources	351,127.86	51,463.81	0.00	402,591.67
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,877.91	4,122.09		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	0.00	0.00		0.00
60. Allocation	2,772,111.41	1,944,037.70		4,716,149.11
61. Total MTF	2,777,989.32	1,948,159.79		4,726,149.11
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	942,047.79	0.00	14,340.38	956,388.17
64. Total Other	942,047.79	0.00	14,340.38	956,388.17
Economic Development Fund				
65. Target Industries (A)	426,532.26	0.00		426,532.26
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	81,282.00	0.00		81,282.00
68. Forest Road (E)	62,916.35	0.00		62,916.35
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	570,730.61	0.00		570,730.61
72. Total State Sources	\$4,290,767.72	\$1,948,159.79	\$14,340.38	\$6,253,267.89

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	0.00	1,330,492.37	1,330,492.37
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	0.00	1,330,492.37	1,330,492.37
Charges for Service				
77. Trunkline Maintenance	0.00		631,609.31	631,609.31
78. Trunkline Non-maintenance	0.00		71,684.56	71,684.56
79. Salvage Sales	0.00	0.00	18,328.33	18,328.33
80. Other	0.00	0.00	1,012.50	1,012.50
81. Total Charges	0.00	0.00	722,634.70	722,634.70
Interest and Rents				
82. Interest Earned	0.00	0.00	21,972.25	21,972.25
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	0.00	0.00	21,972.25	21,972.25
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	(687.63)	(687.63)
89. Contributions from Private Sources	200,000.00	0.00	0.00	200,000.00
90. Other	0.00	0.00	404,602.00	404,602.00
91. Total Other	200,000.00	0.00	403,914.37	603,914.37
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$4,841,895.58	\$1,999,623.60	\$4,281,724.94	\$11,123,244.12

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	2,160,638.29	1,186,942.50		3,347,580.79
105. Structures	1,476.38	55,155.04		56,631.42
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	57,525.02		57,525.02
110. Total Preservation - Struct. Imp.	2,162,114.67	1,299,622.56		3,461,737.23
Maintenance				
111. Roads	1,177,563.08	2,197,783.92		3,375,347.00
112. Structures	136,762.35	154,777.29		291,539.64
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	326,192.55	444,948.55		771,141.10
115. Traffic Control	78,080.27	94,311.29		172,391.56
116. Total Maintenance	1,718,598.25	2,891,821.05		4,610,419.30
117. Total Construction, Preservation And Maintenance	3,880,712.92	4,191,443.61		8,072,156.53
Other				
118. Trunkline Maintenance	0.00		630,504.31	630,504.31
119. Trunkline Non-maintenance	0.00		71,684.56	71,684.56
120. Administrative Expense	190,203.82	205,433.53		395,637.35
121. Equipment - Net	(8,495.90)	(18,393.60)	(3,969.97)	(30,859.47)
122. Capital Outlay - Net	0.00	0.00	(365,856.97)	(365,856.97)
123. Debt Principal Payment	0.00	0.00	194,261.91	194,261.91
124. Interest Expense	0.00	0.00	26,835.89	26,835.89
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	28,645.82	28,645.82
127. Total Other	181,707.92	187,039.93	582,105.55	950,853.40
128. Total Expenditures	\$4,062,420.84	\$4,378,483.54	\$582,105.55	\$9,023,009.93

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

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	<u>\$4,841,895.58</u>	<u>\$1,999,623.60</u>	<u>\$4,281,724.94</u>	<u>\$11,123,244.12</u>
130. Total Expenditures	<u>4,062,420.84</u>	<u>4,378,483.54</u>	<u>582,105.55</u>	<u>9,023,009.93</u>
131. Excess of Revenues Over (Under) Expenditures	<u>779,474.74</u>	<u>(2,378,859.94)</u>	<u>3,699,619.39</u>	<u>2,100,234.19</u>
132. Optional Transfers				
132 a. Primary to Local (50%)	<u>(779,474.74)</u>	<u>779,474.74</u>		<u>0.00</u>
132 b. Local to Primary (15%)	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
133. Emergency Transfers (Local to Primary)	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
134. Total Optional Transfers	<u>(779,474.74)</u>	<u>779,474.74</u>		<u>0.00</u>
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>0.00</u>	<u>(1,599,385.20)</u>	<u>3,699,619.39</u>	<u>2,100,234.19</u>
136. Beginning Fund	<u>0.00</u>	<u>0.00</u>	<u>3,195,794.43</u>	<u>3,195,794.43</u>
137. Adjustment	<u>0.00</u>	<u>0.00</u>	<u>0.01</u>	<u>0.01</u>
138. Beginning Fund Balance Restated	<u>0.00</u>	<u>0.00</u>	<u>3,195,794.44</u>	<u>3,195,794.44</u>
139. Interfund Transfer(County to Primary and/or Local)	<u>0.00</u>	<u>1,599,385.20</u>	<u>(1,599,385.20)</u>	<u>0.00</u>
140. Ending Fund Balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,296,028.63</u>	<u>\$5,296,028.63</u>

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$244,104.55	
142. Depreciation	<u>474,794.21</u>	
143. Other	<u>431,798.14</u>	
144. Total Direct		<u>1,150,696.90</u>

145. Indirect Equipment Expense		<u>582,674.91</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>288,783.90</u>	
148. Total Operating		<u>\$288,783.90</u>

149. TOTAL EQUIPMENT EXPENSE \$2,022,155.71

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	<u>139,058.37</u>	<u>323,754.81</u>		<u>462,813.18</u>
152. Maintenance	<u>426,155.87</u>	<u>899,932.46</u>		<u>1,326,088.33</u>
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		<u>209,265.21</u>	<u>209,265.21</u>
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	<u>54,848.46</u>	<u>54,848.46</u>
157. Total Equipment Rental Credits	<u>565,214.24</u>	<u>1,223,687.27</u>	<u>264,113.67</u>	<u>2,053,015.18</u>

(A)	(B)	(C)	(D)
			<u>(30,859.47)</u>

158. (Gain) or Loss on Usage of Equipment

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$565,214.24</u>	<u>\$1,223,687.27</u>	<u>\$264,113.67</u>	<u>\$2,053,015.18</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	<u>27.53 %</u>	<u>59.60 %</u>	<u>12.86 %</u>	<u>100.00 %</u>
161. Prorated Total Equipment Expense	<u>556,718.34</u>	<u>1,205,293.67</u>	<u>260,143.70</u>	<u>2,022,155.71</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(8,495.90)</u>	<u>(18,393.60)</u>	<u>(3,969.97)</u>	<u>(30,859.47)</u>

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	58,221.04	111,350.07
165. Primary Maintenance	181,599.92	347,317.08
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	154,443.33	295,379.05
168. Local Maintenance	335,223.36	641,134.84
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	127,633.67	244,104.55
171. Equipment Expense - Indirect	78,797.85	150,704.04
172. Equipment Expense - Operating	0.00	0.00
173. Administration	133,691.18	255,689.72
174. State Trunkline Maintenance	138,330.58	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	7,620.95	0.00
177. Other	425,464.99	0.00
178. Total Payroll	\$1,641,026.87	
179. Less Applicable Payroll	(571,416.52)	
180. Total Applicable Labor Cost	\$1,069,610.35	Total Distributive \$2,045,679.35

	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	\$335,975.01	\$32,967.97	\$1,196,097.03	\$676,129.22	\$20,866.05	\$41,284.78	\$2,303,320.06
182. Less: Benefits Recovered	(24,083.35)	(7,193.19)	(147,820.06)	(70,479.43)	(2,628.28)	(5,436.40)	(257,640.71)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	311,891.66	25,774.78	1,048,276.97	605,649.79	18,237.77	35,848.38	2,045,679.35
185. Applicable Labor Cost	1,069,610.35	1,069,610.35	1,069,610.35	1,069,610.35	1,069,610.35	1,069,610.35	
186. Factor	0.291594	0.024097	0.980055	0.566234	0.017051	0.033515	1.912546

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	2,125,618.96	36,495.71
189. Primary Maintenance	1,686,482.53	32,115.72
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,274,130.64	25,491.92
192. Local Maintenance	2,835,097.88	56,723.17
193. Other	0.00	0.00
194. TOTAL	\$7,921,330.01	\$150,826.52

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	517.17	(2,686.09)	6,521.00	0.00	146,474.44	\$150,826.52
196. Applicable Operation Cost	7,921,330.01	7,921,330.01	7,921,330.01	7,921,330.01	7,921,330.01	
197. Factor	0.000065	(0.000339)	0.000823	0.000000	0.018491	\$0.019040

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

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.	468,107.99	1,037,638.35	1,694,006.68	261,984.21	2,162,114.67	1,299,622.56
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,168,871.64	2,100,613.65	549,726.61	791,207.40	1,718,598.25	2,891,821.05
202. Total	\$1,636,979.63	\$3,138,252.00	\$2,243,733.29	\$1,053,191.61	\$3,880,712.92	\$4,191,443.61

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$124,619.89	\$13,710.69
204. Fringe Benefits	232,104.54	25,536.16
205. Equipment Rental	190,948.07	18,317.14
206. Materials	24,253.49	8,504.73
207. Handling Charges	0.00	0.00
208. Overhead	53,744.32	5,615.84
209. Other	5,939.00	0.00
210. Total Charges for Current Year	\$631,609.31	\$71,684.56
211. Beginning Balance	106,875.52	56,552.00
212. Sub-Total	738,484.83	128,236.56
213. Less Credits	(676,726.48)	(128,236.56)
214. Ending Balance	\$61,758.35	\$0.00

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	237,833.49
217. Equipment Road (976, 981)	10,925.17
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	1,054.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$249,812.66</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	249,812.66	249,812.66
225. Less: Equipment Retirements 689	0.00	0.00	(32,787.63)	(32,787.63)
226. Sub-total	0.00	0.00	217,025.03	217,025.03
227. Less: Depreciation and Depletion 968	0.00	0.00	(582,882.00)	(582,882.00)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(365,856.97)</u>	<u>\$(365,856.97)</u>

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
229. Beginning Capital Asset Balance Prior Year's Report (Pg. 3)	0.00	0.00	3,313,376.52	3,313,376.52
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>0.00</u>	<u>0.00</u>	<u>(687.63)</u>	<u>(687.63)</u>

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

PRESERVATION EXPENDITURES - 90% OF MTF RETURNS

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

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$4,726,149.11</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>395,637.35</u>
234. Total Capital Outlay (from Page 13)			<u>249,812.66</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>194,261.91</u>
236. Interest Expense (from Page 6 Expenditures)			<u>26,835.89</u>
236 a. Total Deductions			<u>866,547.81</u>
236 b. Adjusted MTF Returns			<u>3,859,601.30</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$2,162,114.67</u>	<u>\$1,299,622.56</u>	<u>3,461,737.23</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,718,598.25</u>	<u>2,891,821.05</u>	<u>4,610,419.30</u>
239. Less Federal Aid for Preser - Struct Imp	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>3,880,712.92</u>	<u>4,191,443.61</u>	<u>8,072,156.53</u>
241. 90% of Adjusted MTF Returns			<u>3,473,641.17</u>

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

**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>
Expenditures (\$)	<u>50,949.00</u>	<u>57,446.00</u>	<u>24,380.00</u>	<u>54,474.00</u>	<u>48,853.00</u>
Fiscal Year	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Expenditures (\$)	<u>54,283.00</u>	<u>56,486.00</u>	<u>41,016.00</u>	<u>69,500.00</u>	<u>210,181.00</u>
				242. TOTAL	<u>\$667,568.00</u>

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

$$\underline{4,726,149.11} \times .10 = \underline{472,614.91}$$

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$78,797.85
712-724	Fringe Benefits - Shop Employees	166,645.49
721	Drug Testing	2,274.00
728	Office Supplies - Shop	10,399.74
731	Janitor Supplies - Shop	5,400.92
733	Welding Supplies	4,073.61
734	Safety Supplies - Shop	231.54
736	Tire Shop Supplies	0.00
737	Shop Supplies	35,644.42
791	Equipment Material/Parts Inventory Adjustment	2,947.41
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	0.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	10,695.00
876	Insurance - Boller and Machine	0.00
878	Insurance - Fleet	44,748.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	66,901.25
931	Buildings Repairs and Maintenance	137.50
932	Yard and Storage Repairs and Maintenance	29,236.85
933	Shop Equipment Repairs and Maintenance	1,318.35
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	3,811.77
968	Depreciation - Shop Building	84,193.77
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	0.00
968	Depreciation - Stockroom Expense	0.00
707	Other:	35,217.44
	243. TOTAL	\$582,674.91

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

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	\$133,691.18
709-714	Administrative Leave	0.00
724	Fringe Benefits	255,689.72
727	Postage	1,294.35
728	Office Supplies	3,310.53
730	Dues and Subscriptions	2,662.89
801	Contractual Services	1,496.00
803	Legal Services	8,377.03
804	Auditing and Accounting Services	6,700.00
807	Data Processing	10,725.60
810	Education	0.00
850-853	Communications	0.00
861	Travel and Mileage	3,412.78
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	3,621.68
875	Insurance - Building and Contents	9,204.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	2,976.85
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	187.08
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	1,887.58
	Other:	10,842.48
	244. TOTAL	\$456,079.75
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(59,360.16)
691	Purchase Discounts	(1,082.24)
	Other:	0.00
	Total Credits to Administrative Expense	\$(60,442.40)
	245. Net Administrative Expense	\$395,637.35

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

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>
Lyle Road	Beaverton Twshp. Wade Rd to M-18	62,916.35	Reconstruction
	246. Total	<u>\$62,916.35</u>	

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary

CONSTRUCTION / CAPACITY IMPROVEMENTS

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

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	5.65 mi.	x \$1,333,769.48	5.74 mi.	\$1,113,135.39
252. Resurfacing	5.50 mi.	544,961.59	0.00 mi.	0.00
253. Gravel Surfacing	1.00 mi.	21,541.01	2.50 mi.	73,807.11
254. Paving Gravel Roads	1.50 mi.	178,171.02	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	1.00 ea.	82,195.19	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.	57,525.02
260. Subtotals		2,160,638.29		1,244,467.52
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	1,476.38	0.00 ea.	55,155.04
264. Bridge Subtotals		1,476.38		55,155.04
265. TOTAL PRESERVATION - STRUCT IMP		\$2,162,114.67		\$1,299,622.56

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

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

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 (\$)
BEAVERTON TOWNSHIP	44.20	0.00	107,759.60	18.21	0.00	40,444.41	1,964	34,036.12
BENTLEY TOWNSHIP	36.18	0.00	88,206.84	14.58	0.00	32,382.18	844	14,626.52
BILLINGS TOWNSHIP	34.34	0.00	83,720.92	19.83	0.00	44,042.43	2,416	41,869.28
BOURRET TOWNSHIP	22.61	0.00	55,123.18	13.95	0.00	30,982.95	461	7,989.13
BUCKEYE TOWNSHIP	39.24	0.00	95,667.12	18.01	0.00	40,000.21	1,308	22,667.64
BUTMAN TOWNSHIP	75.67	0.00	184,483.46	20.36	0.00	45,219.56	1,999	34,642.67
CLEMENT TOWNSHIP	29.93	0.00	72,969.34	6.20	0.00	13,770.20	901	15,614.33
GLADWIN TOWNSHIP	51.63	0.00	125,873.94	11.90	0.00	26,429.90	1,116	19,340.28
GRIM TOWNSHIP	61.43	0.00	149,766.34	12.40	0.00	27,540.40	136	2,356.88
GROUT TOWNSHIP	40.15	0.00	97,885.70	20.64	0.00	45,841.44	1,964	34,036.12
HAY TOWNSHIP	37.19	0.00	90,669.22	7.68	0.00	17,057.28	1,362	23,603.46
SAGE TOWNSHIP	63.72	0.00	155,349.36	23.57	0.00	52,348.97	2,457	42,579.81
SECORD TOWNSHIP	35.53	0.00	86,622.14	11.98	0.00	26,607.58	1,151	19,946.83
SHERMAN TOWNSHIP	27.24	0.00	66,411.12	16.71	0.00	37,112.91	1,043	18,075.19
TOBACCO TOWNSHIP	44.24	0.00	107,857.12	21.24	0.00	47,174.04	2,566	44,468.78
266. Totals	643.30	0.00	\$1,568,365.40	237.26	0.00	\$526,954.46	21,688	\$375,853.04

Local Road Rate Per Mile	<u>2438</u>	Primary Road Rate Per Mile	<u>2221</u>
Local Urban Road Rate Per Mile	<u>2117</u>	Primary Urban Road Rate Per Mile	<u>12704</u>
Population Rate Per Capita	<u>17.33</u>		

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
BEAVERTON TOWNSHIP	0.00	1,150,976.18	1,150,976.18	186,409.13
BENTLEY TOWNSHIP	0.00	0.00	0.00	26,069.16
BILLINGS TOWNSHIP	0.00	710.83	710.83	114,814.69
BOURRET TOWNSHIP	0.00	0.00	0.00	18,021.82
BUCKEYE TOWNSHIP	0.00	137,081.35	137,081.35	73,392.76
BUTMAN TOWNSHIP	0.00	213,438.56	213,438.56	119,937.43
CLEMENT TOWNSHIP	0.00	369,522.26	369,522.26	184,309.69
GLADWIN TOWNSHIP	0.00	445,569.24	445,569.24	27,933.90
GRIM TOWNSHIP	0.00	0.00	0.00	44,367.44
GROUT TOWNSHIP	0.00	204,587.70	204,587.70	13,863.02
HAY TOWNSHIP	0.00	57,525.02	57,525.02	54,931.26
SAGE TOWNSHIP	0.00	464,230.58	464,230.58	125,192.22
SECORD TOWNSHIP	0.00	120,556.67	120,556.67	118,278.94
SHERMAN TOWNSHIP	0.00	21,541.01	21,541.01	32,241.05
TOBACCO TOWNSHIP	0.00	275,997.83	275,997.83	190,729.86
267. Totals	\$0.00	\$3,461,737.23	\$3,461,737.23	\$1,330,492.37

*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: 01/01/2018 End: 12/31/2018

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>
Bard Road	107,675.39	07/10/2018	Asphalt
Lyle Road	754,423.45	08/23/2018	Asphalt
Knox Road	30,386.15	06/21/2018	Asphalt
Wirtz Road	195,973.26	06/13/2018	Asphalt
Wagarville Road	329,948.94	06/21/2018	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>
River Road/ Badger Road	135,604.97	05/25/2018	Asphalt
Eaton Rd/Shearer Rd	178,171.02	07/16/2018	Asphalt

Work Type: Overband Crack Fill

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Butman crack seal	44,041.21	07/27/2018	Asphalt
Secord sector 1 crack seal	18,151.39	07/26/2018	Asphalt

Work Type: Ultra-Thin Bituminous Overlay (< 20mm)

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Dundas Road	86,912.81	08/01/2018	Asphalt
Estey Road	93,039.02	07/16/2018	Asphalt
Hockaday Road	52,390.75	06/14/2018	Asphalt
Heil Rd / Cardinal Lane	76,337.56	07/11/2018	Asphalt
Linksview Way	57,814.50	07/17/2018	Asphalt
Ritchie Road	119,786.62	06/14/2018	Asphalt
Ridge Road	120,556.67	06/14/2018	Asphalt
Four Seasons/Jennings Terrace	60,038.07	07/12/2018	Asphalt
Grim Road	88,252.21	06/13/2018	Asphalt
Pine Street	67,325.56	07/09/2018	Asphalt
W Knox Road	140,503.98	06/13/2018	Asphalt

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
020 001	Property Taxes	1,647,502.65
056 056	Interest Receivable	0.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
283 283	Performance Bonds	3,000.00
339-03	Deferred Inflow	0.00

Line: 43 Other - B

Account	Description	Amount (\$)
000 000	Net OPEB Obligation	0.00

Line: 47 TX-Other - County

Account	Description	Amount (\$)
0403	Other Property Taxes	17,443.92

Line: 49 Specify - County

Account	Description	Amount (\$)
0450	Permits	33,635.00

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
0510 03	Sign Grant	6,794.18
0510-530	FEMA - Billings	44,669.63

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
0510 03	Bard Rd Safety Grant	6,031.98
0510 03	Sign Grant	3,346.38
0510-530	FEMA- Tobacco	40,249.50

Line: 63 OTH-Other - County

Account	Description	Amount (\$)
0553 002	MI Wetlands Bank	14,340.38

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
0546-056	Special Winter Road Maintenance	0.00

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
0546 005	Additional Funding	942,047.79

Line: 70 EDF-Other - Local

Account	Description	Amount (\$)
0561	Other State Grants/State Sources	0.00

Line: 70 EDF-Other - Primary

Account	Description	Amount (\$)
0546 005	Additional Funding	0.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
0580 058	Other Contributions	0.00

Line: 75 CFL-Other - Local

Account	Description	Amount (\$)
0583	Other Contributions	0.00

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
0583	Other contributions	0.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
0676 0	Reimbursements	1,012.50

Line: 89 Contributions from Private Sources - Primary

Account	Description	Amount (\$)
0561 0	Lyle Rd	200,000.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
-	COURT SETTLEMENT	0.00
0688	TRADE IN ALLOWANCE	0.00
074 074	Fed Aid Sold to other RC	404,602.00

Line: 109 Other - Local

Account	Description	Amount (\$)
488	culvert replacements	57,525.02

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

Line: 109 Other - Primary

Account	Description	Amount (\$)
458	culvert replacement	0.00

Line: 126 Other - County

Account	Description	Amount (\$)
970-987	MI Wetland Bank Project	28,645.82

Line: 137 Adjustment - County

Account	Description	Amount (\$)
000 000	Correct for Interest	0.00
000 000	adjustment	0.01

Line: 137 Adjustment - Local

Account	Description	Amount (\$)
000 000	Correct for Prepays	0.00

Line: 137 Adjustment - Primary

Account	Description	Amount (\$)
000 000	Correct for Prepays	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
512	Operating	428,558.14
800-941	Other Equipment Rental	3,240.00

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
511	Indirect	19,347.50
514	Spread	23,996.46
515	Admin	221.61
900	Capital Outlay	11,282.89

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
513	Distributive	343,132.01
514	Distributive	82,332.98

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
513-714	Signing Bonus	0.00
513-720	MESC Payments	0.00
513-721	Dental Insurance	33,296.89
513-723	Safety Items per Union Contract	7,987.89

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
513-721	Dental Insurance	(3,873.26)
513-723	Union Contract Items	(1,563.14)

Line: 193 Other - Distributed Total

Account	Description	Amount (\$)
458 459	Primary Prsv/Struct.	0.00
466 467	Primary Maintenance	0.00
488	Local Prsv/Struct.	0.00
496	Local Maintenance	0.00

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
514 705	Engineering (Paser)	1,753.02
514 710	Engineering Roadsoft	5,248.26
514 720	Seminars & Training/Construction Signs	0.00
514 734	Safety Supplies	7,306.32
514 735	Construction Spread Time	15,897.85
514 737	Construction Signs	8,413.80
514-730	Engineering Office Time	44,497.10
514-738	Insurance Claims Paid	1,022.09
514-791	Seminars & Training	12,376.33
514-800	Materials Credit-Refund	(11,410.01)
514-890	Salt Shed Depreciation	22,006.44
514-900	Directing Manager	39,363.24

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
078-002	State Audit Adj	0.00
078-002	StateGenFund App May & Aug	0.00

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
517 195	Insurance	5,939.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
000 000	Non-motorized	210,181.00

Line: 243 707 Other

Account	Description	Amount (\$)
511 020	Inventory Adjustment	0.00
511 026	DOT Physicals	1,623.96
511 029	CDL Testing/Background Check	0.00
511 030	Permits	1,622.00

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

511 030	State MIDEal Membership	0.00
511 033	Weigh Master	9,298.65
511 034	Automatic Truck Wash	22,542.98
511 037	GPS Tracking	129.85

Line: 244 244 Other

Account	Description	Amount (\$)
515 017	Engineering	0.00
515 022	Drug & Alcohol Testing	0.00
515 029	Maps	(105.00)
515 035	County Indirect Cost	7,071.48
515 036	Engineering Paser	0.00
515 041	Roadsoft	0.00
515 048	Pre-employment Investigation	3,876.00

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
488	Heil Rd Dam Removal	57,525.02
488	replace large culvert	0.00

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
458	Shoreline Restoration	0.00
458	drainage	0.00