

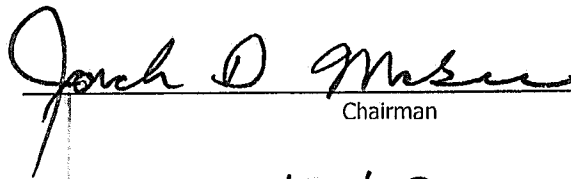
2018
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Missaukee County
Michigan
Year Ended 2018

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

5/9/19

Date

Year Ended - 2018

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

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$934,857.64
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	584,609.30
b. State Trunkline Maintenance	45,708.18
c. State Transportation Department - Other	317.38
d. Due on County Road Agreement	52,805.57
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	275.00

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	70,788.08
6. Equipment Materials and Parts	85,466.29
7. Prepaid Insurance	88,337.58
8. Deferred Expense - Federal Aid	0.00
9. Other	260,125.96

10. TOTAL ASSETS

\$2,123,290.98

Year Ended - 2018

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$63,176.19
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	27,523.88
14. Advances	161,877.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	0.00

Fund Balances

19. Primary Road Fund	453,529.65
20. Local Road Fund	268,853.64
21. County Road Commission Fund	1,148,330.62
22. Total Fund Balances	1,870,713.91

23. TOTAL LIABILITIES AND FUND BALANCES

\$2,123,290.98

Year Ended - 2018

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$452.00
25. Land Improvements	\$102,357.85	
25 a.Less: Accumulated Depreciation	(84,687.57)	17,670.28
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	1,376,412.00	
27 a.Less: Accumulated Depreciation	(784,965.58)	591,446.42
28. Equipment - Road	5,473,757.00	
28 a.Less: Accumulated Depreciation	(4,557,042.00)	916,715.00
29. Equipment - Shop	46,554.38	
29 a.Less: Accumulated Depreciation	(35,388.62)	11,165.76
30. Equipment - Engineers	0.00	
30 a.Less: Accumulated Depreciation	0.00	0.00
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	44,309.00	
32 a.Less: Accumulated Depreciation	(34,075.42)	10,233.58
33. Infrastructure	41,621,589.00	
33 a.Less: Accumulated Depreciation	(19,999,450.00)	21,622,139.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		181,797.00
36. Total Assets		\$23,351,619.04
 <u>Equities</u>		
37. Plant and Equipment Equity		
37 a.Primary		0.00
37 b.Local		0.00
37 c.Co. Road Comm.		1,729,480.04
37 d.Infrastructure		21,622,139.00
38. Total Equities		\$23,351,619.04
 <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		134,740.00
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
44. Total Liabilities		\$134,740.00
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

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)
<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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	29,700.00	29,700.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	188,930.92	0.00	0.00	188,930.92
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	<u>188,930.92</u>	<u>0.00</u>	<u>0.00</u>	<u>188,930.92</u>
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	5,916.68	4,083.32		10,000.00
58. Snow Removal	33,944.90	23,426.64		57,371.54
59. Urban Road	0.00	0.00		0.00
60. Allocation	2,572,349.02	1,775,276.15		4,347,625.17
61. Total MTF	<u>2,612,210.60</u>	<u>1,802,786.11</u>		<u>4,414,996.71</u>
<u>Other</u>				
62. Local Bridge	0.00	0.00		0.00
63. Other	489,489.91	337,815.12	0.00	827,305.03
64. Total Other	<u>489,489.91</u>	<u>337,815.12</u>	<u>0.00</u>	<u>827,305.03</u>
<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)	48,582.24	0.00		48,582.24
68. Forest Road (E)	66,701.77	0.00		66,701.77
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	<u>115,284.01</u>	<u>0.00</u>		<u>115,284.01</u>
72. Total State Sources	<u>\$3,216,984.52</u>	<u>\$2,140,601.23</u>	<u>\$0.00</u>	<u>\$5,357,585.75</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)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	452,581.20	0.00	452,581.20
75. Other	0.00	0.00	36,221.25	36,221.25
76. Total Contributions	<u>0.00</u>	<u>452,581.20</u>	<u>36,221.25</u>	<u>488,802.45</u>
Charges for Service				
77. Trunkline Maintenance	442,260.99		0.00	442,260.99
78. Trunkline Non-maintenance	51,443.54		0.00	51,443.54
79. Salvage Sales	0.00	0.00	5,021.75	5,021.75
80. Other	(35,462.00)	0.00	0.00	(35,462.00)
81. Total Charges	<u>458,242.53</u>	<u>0.00</u>	<u>5,021.75</u>	<u>463,264.28</u>
Interest and Rents				
82. Interest Earned	2,574.98	1,329.79	8,010.91	11,915.68
83. Property Rentals	0.00	0.00	134.08	134.08
84. Total Interest/Rents	<u>2,574.98</u>	<u>1,329.79</u>	<u>8,144.99</u>	<u>12,049.76</u>
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	6,900.00	6,900.00
89. Contributions from Private Sources	0.00	0.00	50,000.00	50,000.00
90. Other	0.00	0.00	12,682.95	12,682.95
91. Total Other	<u>0.00</u>	<u>0.00</u>	<u>69,582.95</u>	<u>69,582.95</u>
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>\$3,866,732.95</u>	<u>\$2,594,512.22</u>	<u>\$148,670.94</u>	<u>\$6,609,916.11</u>

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	1,663,563.07	449,605.40		2,113,168.47
105. Structures	30,023.16	0.00		30,023.16
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.	1,693,586.23	449,605.40		2,143,191.63
Maintenance				
111. Roads	853,180.99	1,724,993.39		2,578,174.38
112. Structures	0.00	2,128.31		2,128.31
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	391,416.31	346,079.83		737,496.14
115. Traffic Control	16,145.10	22,519.85		38,664.95
116. Total Maintenance	1,260,742.40	2,095,721.38		3,356,463.78
117. Total Construction, Preservation And Maintenance	2,954,328.63	2,545,326.78		5,499,655.41
Other				
118. Trunkline Maintenance	442,260.99		0.00	442,260.99
119. Trunkline Non-maintenance	51,443.54		0.00	51,443.54
120. Administrative Expense	164,310.52	141,563.11		305,873.63
121. Equipment - Net	(24,042.88)	(28,241.10)	(1,747.30)	(54,031.28)
122. Capital Outlay - Net	0.00	0.00	(59,438.08)	(59,438.08)
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	110.88	110.88
127. Total Other	633,972.17	113,322.01	(61,074.50)	686,219.68
128. Total Expenditures	\$3,588,300.80	\$2,658,648.79	\$(61,074.50)	\$6,185,875.09

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	\$3,866,732.95	\$2,594,512.22	\$148,670.94	\$6,609,916.11
130. Total Expenditures	3,588,300.80	2,658,648.79	(61,074.50)	6,185,875.09
131. Excess of Revenues Over (Under) Expenditures	278,432.15	(64,136.57)	209,745.44	424,041.02
132. Optional Transfers				
132 a. Primary to Local (50%)	(137,574.98)	137,574.98		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	(137,574.98)	137,574.98		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	140,857.17	73,438.41	209,745.44	424,041.02
136. Beginning Fund	312,672.48	161,402.79	972,597.62	1,446,672.89
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	312,672.48	161,402.79	972,597.62	1,446,672.89
139. Interfund Transfer(County to Primary and/or Local)	0.00	34,012.44	(34,012.44)	0.00
140. Ending Fund Balance	\$453,529.65	\$268,853.64	\$1,148,330.62	\$1,870,713.91

Year Ended - 2018

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$133,932.80	
142. Depreciation	391,891.66	
143. Other	515,900.52	
144. Total Direct		1,041,724.98

145. Indirect Equipment Expense		257,202.76
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	0.00	
148. Total Operating		\$0.00

149. TOTAL EQUIPMENT EXPENSE \$1,298,927.74

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	68,803.38	47,373.22		116,176.60
152. Maintenance	354,896.69	659,792.07		1,014,688.76
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	178,340.68		0.00	178,340.68
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	43,752.98	43,752.98
157. Total Equipment Rental Credits	602,040.75	707,165.29	43,752.98	1,352,959.02
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				(54,031.28)

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$602,040.75	\$707,165.29	\$43,752.98	\$1,352,959.02
	(A)	(B)	(C)	(D)
160. Percent of Total	44.50 %	52.27 %	3.23 %	100.00 %
161. Prorated Total Equipment Expense	577,997.87	678,924.19	42,005.68	1,298,927.74
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	(24,042.88)	(28,241.10)	(1,747.30)	(54,031.28)

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.	29,151.37	23,575.35
165. Primary Maintenance	163,580.46	132,291.11
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	18,592.54	15,036.20
168. Local Maintenance	266,644.62	215,641.36
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	74,048.31	59,884.49
171. Equipment Expense - Indirect	44,494.41	35,983.61
172. Equipment Expense - Operating	0.00	0.00
173. Administration	158,502.11	128,184.14
174. State Trunkline Maintenance	116,848.04	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	12,730.60	10,295.52
177. Other	29.12	23.55
178. Total Payroll	\$884,621.58	
179. Less Applicable Payroll	(116,848.04)	
180. Total Applicable Labor Cost	\$767,773.54	Total Distributive \$620,915.33

	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	\$115,672.52	\$22,190.31	\$181,100.51	\$394,674.39	\$14,396.48	\$0.00	\$728,034.21
182. Less: Benefits Recovered	(18,552.99)	(3,706.31)	(24,626.63)	(57,769.22)	(2,463.73)	0.00	(107,118.88)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	97,119.53	18,484.00	156,473.88	336,905.17	11,932.75	0.00	620,915.33
185. Applicable Labor Cost	767,773.00	767,773.00	767,773.00	767,773.00	767,773.00	767,773.00	
186. Factor	0.126495	0.024075	0.203802	0.438808	0.015542	0.000000	0.808722

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.	29,151.37	5,934.51
189. Primary Maintenance	163,580.46	33,301.00
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	18,592.54	3,784.99
192. Local Maintenance	266,644.62	54,282.31
193. Other	0.00	0.00
194. TOTAL	\$477,968.99	\$97,302.81

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	0.00	1,669.07	30,044.25	0.00	65,589.53	\$97,302.85
196. Applicable Operation Cost	477,968.99	477,968.99	477,968.99	477,968.99	477,968.99	
197. Factor	0.000000	0.003492	0.062858	0.000000	0.137225	\$0.203575

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.	24,136.32	162,895.92	1,669,449.91	286,709.48	1,693,586.23	449,605.40
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	867,834.14	1,420,857.24	392,908.26	674,864.14	1,260,742.40	2,095,721.38
202. Total	\$891,970.46	\$1,583,753.16	\$2,062,358.17	\$961,573.62	\$2,954,328.63	\$2,545,326.78

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	\$110,280.94	\$6,567.10
204. Fringe Benefits	101,094.23	6,024.66
205. Equipment Rental	169,672.42	8,668.26
206. Materials	6,245.65	4,552.15
207. Handling Charges	0.00	0.00
208. Overhead	41,427.27	4,030.14
209. Other	13,540.48	21,601.23
210. Total Charges for Current Year	\$442,260.99	\$51,443.54
211. Beginning Balance	74,244.84	318.15
212. Sub-Total	516,505.83	51,761.69
213. Less Credits	(470,797.65)	(51,444.31)
214. Ending Balance	\$45,708.18	\$317.38

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)	0.00
217. Equipment Road (976, 981)	360,522.57
218. Equipment Shop (977)	6,900.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$367,422.57</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	367,422.57	367,422.57
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	367,422.57	367,422.57
227. Less: Depreciation and Depletion 968	0.00	0.00	(426,860.65)	(426,860.65)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(59,438.08)</u>	<u>\$(59,438.08)</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	1,746,454.00	1,746,454.00
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	0.00	6,900.00	6,900.00

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			\$4,414,996.71
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			305,873.63
234. Total Capital Outlay (from Page 13)			367,422.57
235. Debt Principal Payment (from Page 6 Expenditures)			0.00
236. Interest Expense (from Page 6 Expenditures)			0.00
236 a. Total Deductions			673,296.20
236 b. Adjusted MTF Returns			3,741,700.51
237. Preser - Struct Imp (from Page 6 Expenditures)	\$1,693,586.23	\$449,605.40	2,143,191.63
238. Routine Maintenance (from Page 6 Expenditures)	1,260,742.40	2,095,721.38	3,356,463.78
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	2,954,328.63	2,545,326.78	5,499,655.41
241. 90% of Adjusted MTF Returns			3,367,530.46

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 (\$)	28,053.65	0.00	0.00	45,936.00	0.00
Fiscal Year	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Expenditures (\$)	816,270.00	0.00	368,839.00	401,719.57	303,063.00
				242. TOTAL	<u>\$1,963,881.22</u>

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

$$4,414,996.71 \times .10 = 441,499.67$$

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	\$43,119.71
712-724	Fringe Benefits - Shop Employees	35,983.61
721	Drug Testing	816.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	3,515.92
733	Welding Supplies	2,058.02
734	Safety Supplies - Shop	7,372.80
736	Tire Shop Supplies	848.25
737	Shop Supplies	33,122.48
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	363.94
806	Laundry Services	9,583.15
807	Data Processing - Shop	0.00
810	Education Expense - Shop	2,899.17
850-859	Communications - Shop	2,793.45
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	1,760.91
875	Insurance - Shop Buildings	24,397.50
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	7,223.50
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	25,661.93
931	Buildings Repairs and Maintenance	11,970.22
932	Yard and Storage Repairs and Maintenance	3,894.48
933	Shop Equipment Repairs and Maintenance	5,725.62
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	1,000.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	21,742.49
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	1,808.14
968	Depreciation - Stockroom Expense	0.00
707	Other:	9,541.47
	243. TOTAL	\$257,202.76

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	\$156,823.14
709-714	Administrative Leave	0.00
724	Fringe Benefits	128,184.13
727	Postage	812.81
728	Office Supplies	3,436.16
730	Dues and Subscriptions	9,538.71
801	Contractual Services	53.50
803	Legal Services	0.00
804	Auditing and Accounting Services	9,150.00
807	Data Processing	0.00
810	Education	2,361.42
850-853	Communications	1,696.11
861	Travel and Mileage	3,547.90
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	244.54
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	10,577.50
882	Insurance - General Liability	0.00
920-923	Utilities	4,400.04
931	Building Repair/Maintenance	3,385.69
934	Office Equipment Repair/Maintenance	12,839.18
942	Building Rental	0.00
955-956	Miscellaneous	1,986.15
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	2,003.40
	Other:	290.70
	244. TOTAL	\$351,331.08
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(45,457.45)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(45,457.45)
	245. Net Administrative Expense	\$305,873.63

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>
JEFFS ROAD	BUTTERFIELD	186,749.85	Resurfacing
VANDERMEULEN ROAD	REEDER	873,201.27	Reconstruction
	246. Total	\$1,059,951.12	

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		<u>\$0.00</u>		<u>\$0.00</u>

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	4.00 mi.	x \$895,699.96	1.51 mi.	\$117,196.95
252. Resurfacing	11.00 mi.	767,863.11	4.05 mi.	332,408.45
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		<u>1,663,563.07</u>		<u>449,605.40</u>
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	30,023.16	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		<u>30,023.16</u>		<u>0.00</u>
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$1,693,586.23</u>		<u>\$449,605.40</u>

*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			Population Outside Municipalities	Funds Received (\$)
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)		
AETNA	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
BLOOMFIELD	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
BUTTERFIELD	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
CALDWELL	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
CLAM UNION	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
ENTERPRISE	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
FOREST	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
HOLLAND	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
LAKE	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
NORWICH	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
PIONEER	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
REEDER	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
RICHLAND	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
RIVERSIDE	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
WEST BRANCH	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
266. Totals	0.00	0.00	\$0.00	0.00	0.00	\$0.00	0	\$0.00

Local Road Rate Per Mile	2438	Primary Road Rate Per Mile	2221
Local Urban Road Rate Per Mile	2117	Primary Urban Road Rate Per Mile	12704
Population Rate Per Capita	17.33		

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* (\$)
AETNA	329.50	0.00	329.50	26,279.82
BLOOMFIELD	0.00	0.00	0.00	0.00
BUTTERFIELD	188,761.79	0.00	188,761.79	0.00
CALDWELL	0.00	0.00	0.00	19,709.35
CLAM UNION	0.00	0.00	0.00	39,419.72
ENTERPRISE	315,554.12	0.00	315,554.12	57,801.33
FOREST	130,727.64	0.00	130,727.64	52,805.57
HOLLAND	23,394.30	0.00	23,394.30	0.00
LAKE	111,409.43	0.00	111,409.43	107,974.65
NORWICH				
PIONEER	0.00	0.00	0.00	13,139.91
REEDER	928,272.38	0.00	928,272.38	74,760.79
RICHLAND	82,424.53	0.00	82,424.53	60,690.06
RIVERSIDE	357,996.23	0.00	357,996.23	0.00
WEST BRANCH				
267. Totals	\$2,138,869.92	\$0.00	\$2,138,869.92	\$452,581.20

*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 < 1.5 inch

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Green Road (Lake) 2018	59,827.22	07/26/2018	Asphalt
Green Road (Richland) 2018	55,053.00	07/26/2018	Asphalt
Jennings Streets 2018	51,994.50	08/28/2018	Asphalt
Gillow Road 2018	53,379.22	10/03/2018	Asphalt
Turnerville Road 2018	77,348.42	10/02/2018	Asphalt
Merritt Road 2018	81,670.13	07/17/2018	Asphalt
Stoney Corners (Riv/Cl Un) 2018	316,549.37	07/05/2018	Asphalt
Boynton (2018)	238,205.70	07/20/2018	Asphalt
Jeffer Road Overlay (2018)	188,761.79	07/16/2018	Asphalt

Work Type: Crush & Shape & Resurf

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
VanderMeulen Road (Reeder) 2018	895,699.96	10/24/2018	Asphalt

Work Type: Grade, ditch, gravel

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Davis Road-Grade 2018	32,572.42	10/26/2018	Gravel
Strief 2018	82,424.53	11/06/2018	Gravel

Work Type: Recnst Exist, No Widen

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Buena Vista Park 2018	25,365.46	08/15/2018	Asphalt

Work Type: Single Course Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Lotan Road (Reeder) 2018	25,911.61	06/27/2018	Asphalt

Year Ended - 2018

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

Burkett Road 2018	27,287.94	06/27/2018	Asphalt
Blue Road 2018	25,952.39	07/18/2018	Asphalt
Lotan Road (Lake) 2018	56,582.25	07/18/2018	Asphalt
Blodgett Road 2018	25,548.67	07/18/2018	Asphalt
Gray Road 2018	27,063.65	07/21/2018	Asphalt
Beeler Road 2018	26,460.10	07/21/2018	Asphalt
Forward Road 2018	84,006.80	07/22/2018	Asphalt
Cutcheon Road 2018	40,066.35	06/28/2018	Asphalt
VanderMuelen (Pioneer) 2018	28,268.69	06/28/2018	Asphalt
Sanborn Road 2018	28,378.80	06/26/2018	Asphalt
Stoney Corners (Clam Union) 2018	33,449.80	07/30/2018	Asphalt
Lucas Road (2018	153,444.95	07/05/2018	Asphalt
Jeffs Road Sealcoat (2018	80,899.37	07/30/2018	Asphalt
Stoney Corners (Holland) 2018	44,121.92	07/29/2018	Asphalt

Year Ended - 2018

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

Sub Ledger Report

Line: 9 Other (Identify)

Account	Description	Amount (\$)
078-04	Genera Fund Dist	260,125.96

Line: 49 Specify - County

Account	Description	Amount (\$)
671-635	Permits	29,700.00

Line: 63 OTH-Other - County

Account	Description	Amount (\$)
546-09	MTF OTHER	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
546-09	Genl Fund Dist	337,815.12

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
546-09	Genl Fund Dist	489,489.91

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
725	Other-Brine	36,221.25

Line: 80 SC-Other - Primary

Account	Description	Amount (\$)
627	Audit Adj	(35,462.00)

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
671-725	Miscellaneous	12,442.32
693-03	INV GAIN/LOSS	240.63

Line: 126 Other - County

Account	Description	Amount (\$)
519	Non-Road	110.88

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	EQUIPMENT	3,176.26
510	MATERIALS	57,454.55

Year Ended - 2018

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

510	VOUCHERS	226,020.30
512	FUEL	229,249.41

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
510	DIRECT EQ	3,176.26
511	INDIRECT EQ	16,030.41
514	ROADS	24,095.82
515	ADMIN	72.42
519	NON ROAD	58.21
900	CAPITAL OUTLAY	319.86

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
519	Non-related road	23.55

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
519	NON ROAD	29.12

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
750+0	ROADS	56,174.57
969	DEPR/OTHER	9,414.96

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
183018	Signal Energy	2,704.65
183068	Culvert Replace	11,200.00
183105	Catch Basin Clean	6,820.00
193007	Signal Energy	876.58

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
077+195	Liab Ins	2,868.75
119	Shoulder Maint	4,454.54
124	Roadside Cleanup	3,599.00
141	Winter Maint	1,925.19
795-0	Adopt-a-Highway	693.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
468	VANDERMEULEN RD	223,925.00
468	STONE CORNERS	79,138.00

Year Ended - 2018

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

Line: 243 707 Other

Account	Description	Amount (\$)
735	Misc Exp	2,566.90
791	INV ADJ	(1,804.30)
863	Restock	60.06
874	Advertising	609.24
936	SMALL TOOLS	8,109.57

Line: 244 244 Other

Account	Description	Amount (\$)
808+0	Bank Charges	290.70