

2018
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COMMISSIONERS
ACTING AS THE BOARD OF COUNTY ROAD COMMISSIONERS

Calhoun 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

August 1, 2019

Date

Year Ended - 2018

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

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

1. Cash	\$7,438,762.29
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,681,234.45
b. State Trunkline Maintenance	112,723.81
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	105,102.12
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	1,695,494.01

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	654,451.74
5. Road Materials	314,412.75
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	613,368.44
9. Other	

10. TOTAL ASSETS**\$12,615,549.61**

Year Ended - 2018

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$1,788,971.89
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	183,510.74
14. Advances	1,671,882.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	11,822.43
18. Other	48.62

Fund Balances

19. Primary Road Fund	2,373,003.75
20. Local Road Fund	0.00
21. County Road Commission Fund	6,586,310.18
22. Total Fund Balances	8,959,313.93

23. TOTAL LIABILITIES AND FUND BALANCES**\$12,615,549.61**

Year Ended - 2018

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$209,471.89
25. Land Improvements	\$80,518.94	
25 a.Less: Accumulated Depreciation	(40,776.56)	39,742.38
26. Depletable Assets	144,461.49	
26 a.Less: Accumulated Depreciation	(144,461.49)	0.00
27. Buildings	2,391,317.92	
27 a.Less: Accumulated Depreciation	(1,516,857.70)	874,460.22
28. Equipment - Road	17,263,402.07	
28 a.Less: Accumulated Depreciation	(11,965,704.16)	5,297,697.91
29. Equipment - Shop	754,069.14	
29 a.Less: Accumulated Depreciation	(252,007.89)	502,061.25
30. Equipment - Engineers	87,584.77	
30 a.Less: Accumulated Depreciation	(26,438.94)	61,145.83
31. Equipment - Yard and Storage	804,803.04	
31 a.Less: Accumulated Depreciation	(669,540.81)	135,262.23
32. Equipment and Furniture - Office	515,291.26	
32 a.Less: Accumulated Depreciation	(372,639.38)	142,651.88
33. Infrastructure	71,867,447.50	
33 a.Less: Accumulated Depreciation	(32,600,304.92)	39,267,142.58
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		489,110.62
	36. Total Assets	\$47,018,746.79
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	7,751,604.21
	37 d.Infrastructure	39,267,142.58
	38. Total Equities	\$47,018,746.79
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		31,487,875.00
40. Notes Payable (Act 143)		10,430,000.00
41. Vested Vacation and Sick Leave Payable		218,821.29
42. Installment/Lease Purchase Payable		2,931,589.10
43. Other		0.00
	44. Total Liabilities	\$45,068,285.39
 <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	0.00	0.00	0.00	0.00
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	150,290.23	150,290.23
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	1,863,602.96	0.00	0.00	1,863,602.96
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	465,488.09	0.00	0.00	465,488.09
54. High Priority	0.00	0.00	0.00	0.00
55. Other	285,875.17	309,605.23	0.00	595,480.40
56. Total Federal Sources	2,614,966.22	309,605.23	0.00	2,924,571.45
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	7,190.38	2,809.62		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	917,639.61	375,266.92		1,292,906.53
60. Allocation	7,773,361.25	3,037,421.63		10,810,782.88
61. Total MTF	8,698,191.24	3,415,498.17		12,113,689.41
<u>Other</u>				
62. Local Bridge	0.00	0.00		0.00
63. Other	1,708,870.45	667,736.14	0.00	2,376,606.59
64. Total Other	1,708,870.45	667,736.14	0.00	2,376,606.59
<u>Economic Development Fund</u>				
65. Target Industries (A)	294,890.00	0.00		294,890.00
66. Urban Congestion (C)	872,569.74	652,509.72		1,525,079.46
67. Rural Primary (D)	30,772.22	0.00		30,772.22
68. Forest Road (E)	0.00	0.00		0.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	1,198,231.96	652,509.72		1,850,741.68
72. Total State Sources	\$11,605,293.65	\$4,735,744.03	\$0.00	\$16,341,037.68

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	\$1,006.02	\$1,006.02
74. Township Contr.	38,603.20	854,631.72	0.00	893,234.92
75. Other	0.00	0.00	61,213.80	61,213.80
76. Total Contributions	38,603.20	854,631.72	62,219.82	955,454.74
Charges for Service				
77. Trunkline Maintenance	2,225,766.03		0.00	2,225,766.03
78. Trunkline Non-maintenance	895.56		0.00	895.56
79. Salvage Sales	0.00	0.00	17,301.62	17,301.62
80. Other	0.00	0.00	70,581.71	70,581.71
81. Total Charges	2,226,661.59	0.00	87,883.33	2,314,544.92
Interest and Rents				
82. Interest Earned	0.00	0.00	70,661.48	70,661.48
83. Property Rentals	0.00	0.00	6,187.50	6,187.50
84. Total Interest/Rents	0.00	0.00	76,848.98	76,848.98
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	15,000.00	15,000.00
87. Sundry Refunds	0.00	0.00	58.13	58.13
88. Gain (Loss) Equip. Disp.	0.00	0.00	54,141.46	54,141.46
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	691.01	691.01
91. Total Other	0.00	0.00	69,890.60	69,890.60
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	8,400,000.00	8,400,000.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	1,045,992.00	1,045,992.00
96. Total Other Fin. Sources	0.00	0.00	9,445,992.00	9,445,992.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$16,485,524.66	\$5,899,980.98	\$9,893,124.96	\$32,278,630.60

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	2,813,117.13	1,064,617.36		3,877,734.49
105. Structures	1,106,861.56	1,520,553.38		2,627,414.94
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.	3,919,978.69	2,585,170.74		6,505,149.43
Maintenance				
111. Roads	7,869,208.97	3,543,618.80		11,412,827.77
112. Structures	1,142.52	12,282.23		13,424.75
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	913,764.94	655,598.48		1,569,363.42
115. Traffic Control	166,384.65	86,994.93		253,379.58
116. Total Maintenance	8,950,501.08	4,298,494.44		13,248,995.52
117. Total Construction, Preservation And Maintenance	12,870,479.77	6,883,665.18		19,754,144.95
Other				
118. Trunkline Maintenance	0.00		2,228,772.34	2,228,772.34
119. Trunkline Non-maintenance	0.00		873.37	873.37
120. Administrative Expense	812,019.81	434,301.79		1,246,321.60
121. Equipment - Net	430,021.33	358,722.28		1,125,701.24
122. Capital Outlay - Net	0.00	0.00	(1,430,570.33)	(1,430,570.33)
123. Debt Principal Payment	0.00	0.00	1,588,420.05	1,588,420.05
124. Interest Expense	0.00	0.00	1,177,022.05	1,177,022.05
125. Drain Assessment	0.00	0.00	13,792.61	13,792.61
126. Other	0.00	0.00	9,337,072.29	9,337,072.29
127. Total Other	1,242,041.14	793,024.07	13,252,340.01	15,287,405.22
128. Total Expenditures	\$14,112,520.91	\$7,676,689.25	\$13,252,340.01	\$35,041,550.17

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	\$16,485,524.66	\$5,899,980.98	\$9,893,124.96	\$32,278,630.60
130. Total Expenditures	14,112,520.91	7,676,689.25	13,252,340.01	35,041,550.17
131. Excess of Revenues Over (Under) Expenditures	<u>2,373,003.75</u>	<u>(1,776,708.27)</u>	<u>(3,359,215.05)</u>	<u>(2,762,919.57)</u>
132. Optional Transfers				
132 a. Primary to Local (50%)	0.00	0.00		0.00
132 b. Local to Primary (15%)	0.00	0.00		0.00
133. Emergency Transfers (Local to Primary)	0.00	0.00		0.00
134. Total Optional Transfers	0.00	0.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>2,373,003.75</u>	<u>(1,776,708.27)</u>	<u>(3,359,215.05)</u>	<u>(2,762,919.57)</u>
136. Beginning Fund	0.00	0.00	11,722,233.50	11,722,233.50
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	0.00	0.00	11,722,233.50	11,722,233.50
139. Interfund Transfer(County to Primary and/or Local)	0.00	1,776,708.27	(1,776,708.27)	0.00
140. Ending Fund Balance	<u>\$2,373,003.75</u>	<u>\$0.00</u>	<u>\$6,586,310.18</u>	<u>\$8,959,313.93</u>

Year Ended - 2018

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$302,926.66	
142. Depreciation	<u>2,437,151.16</u>	
143. Other	<u>413,245.14</u>	
144. Total Direct		<u>3,153,322.96</u>

145. Indirect Equipment Expense		<u>2,274,089.55</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>364,013.66</u>	
148. Total Operating		<u>\$364,013.66</u>

149. TOTAL EQUIPMENT EXPENSE \$5,791,426.17

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>31,618.72</u>	<u>174,578.50</u>		<u>206,197.22</u>
152. Maintenance	<u>1,750,702.53</u>	<u>1,312,227.63</u>		<u>3,062,930.16</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	900.00	900.00
154. MDOT	<u>0.00</u>		<u>989,139.29</u>	<u>989,139.29</u>
155. Other Reimbursable Charges	<u>0.00</u>	0.00	0.00	0.00
156. All Other Charges	<u>0.00</u>	<u>0.00</u>	<u>406,558.26</u>	<u>406,558.26</u>
157. Total Equipment Rental Credits	<u>1,782,321.25</u>	<u>1,486,806.13</u>	<u>1,396,597.55</u>	<u>4,665,724.93</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>1,125,701.24</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>1,782,321.25</u>	<u>1,486,806.13</u>	<u>1,396,597.55</u>	<u>4,665,724.93</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	38.20 %	31.87 %	29.93 %	100.00 %
161. Prorated Total Equipment Expense	<u>2,212,342.58</u>	<u>1,845,528.41</u>	<u>1,733,555.18</u>	<u>5,791,426.17</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>430,021.33</u>	<u>358,722.28</u>	<u>336,957.63</u>	<u>1,125,701.24</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.	114,800.03	109,950.95
165. Primary Maintenance	842,613.13	807,021.68
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	132,235.19	126,649.66
168. Local Maintenance	647,345.65	620,002.18
169. Inventory	245.60	235.23
170. Equipment Expense - Direct	147,018.50	140,808.53
171. Equipment Expense - Indirect	574,454.03	550,189.45
172. Equipment Expense - Operating	0.00	0.00
173. Administration	239,877.77	229,745.48
174. State Trunkline Maintenance	390,757.79	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	886.66	849.21
177. Other	681,136.13	205,748.90
178. Total Payroll	\$3,771,370.48	
179. Less Applicable Payroll	(857,071.04)	
180. Total Applicable Labor Cost	\$2,914,299.44	Total Distributive \$2,791,201.27

	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	\$567,277.66	\$96,112.17	\$979,422.96	\$1,366,096.80	\$12,515.81	\$177,936.24	\$3,199,361.64
182. Less: Benefits Recovered	(61,816.11)	(10,473.32)	(106,727.49)	(204,066.65)	(5,687.13)	(19,389.67)	(408,160.37)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	505,461.55	85,638.85	872,695.47	1,162,030.15	6,828.68	158,546.57	2,791,201.27
185. Applicable Labor Cost	2,914,299.44	2,914,299.44	2,914,299.44	2,914,299.44	2,914,299.44	2,914,299.44	
186. Factor	0.173442	0.029386	0.299453	0.398734	0.002343	0.054403	0.957761

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.	3,941,130.67	44,996.24
189. Primary Maintenance	8,830,696.45	100,820.84
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	2,579,444.08	29,449.74
192. Local Maintenance	4,302,734.29	49,124.70
193. Other	2,029,688.75	23,173.14
194. TOTAL	\$21,683,694.24	\$247,564.66

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	6,520.93	174,798.70	718.50	0.00	65,526.52	\$247,564.65
196. Applicable Operation Cost	21,683,694.24	21,683,694.24	21,683,694.24	21,683,694.24	21,683,694.24	
197. Factor	0.000301	0.008061	0.000033	0.000000	0.003022	\$0.011417

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.	2,530,972.74	1,695,823.99	1,389,005.95	889,346.75	3,919,978.69	2,585,170.74
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	4,860,624.61	2,987,635.24	4,089,876.47	1,310,859.20	8,950,501.08	4,298,494.44
202. Total	<u>\$7,391,597.35</u>	<u>\$4,683,459.23</u>	<u>\$5,478,882.42</u>	<u>\$2,200,205.95</u>	<u>\$12,870,479.77</u>	<u>\$6,883,665.18</u>

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	\$390,623.30	\$134.49
204. Fringe Benefits	362,069.69	124.66
205. Equipment Rental	989,002.40	136.89
206. Materials	84,647.89	408.91
207. Handling Charges	0.00	0.00
208. Overhead	203,161.82	68.42
209. Other	199,267.24	0.00
210. Total Charges for Current Year	\$2,228,772.34	\$873.37
211. Beginning Balance	558,830.69	76,696.74
212. Sub-Total	2,787,603.03	77,570.11
213. Less Credits	(2,674,879.22)	(77,570.11)
214. Ending Balance	\$112,723.81	\$0.00

Year Ended - 2018

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$2,000.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	1,055,163.17
218. Equipment Shop (977)	78,273.06
219. Equipment Engineers (978)	37,997.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	4,167.29
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$1,177,600.52</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,177,600.52	1,177,600.52
225. Less: Equipment Retirements 689	0.00	0.00	(11,485.54)	(11,485.54)
226. Sub-total	0.00	0.00	1,166,114.98	1,166,114.98
227. Less: Depreciation and Depletion 968	0.00	0.00	(2,596,685.31)	(2,596,685.31)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(1,430,570.33)</u>	<u>\$(1,430,570.33)</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	8,779,999.85	8,779,999.85
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>54,141.46</u>	<u>54,141.46</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>\$12,113,689.41</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>1,246,321.60</u>
234. Total Capital Outlay (from Page 13)			<u>1,177,600.52</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>1,588,420.05</u>
236. Interest Expense (from Page 6 Expenditures)			<u>1,177,022.05</u>
236 a. Total Deductions			<u>5,189,364.22</u>
236 b. Adjusted MTF Returns			<u>6,924,325.19</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$3,919,978.69</u>	<u>\$2,585,170.74</u>	<u>6,505,149.43</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>8,950,501.08</u>	<u>4,298,494.44</u>	<u>13,248,995.52</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(3,823,881.53)</u>	<u>(951,431.60)</u>	<u>(4,775,313.13)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>9,046,598.24</u>	<u>5,932,233.58</u>	<u>14,978,831.82</u>
241. 90% of Adjusted MTF Returns			<u>6,231,892.67</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>10,958.27</u>	<u>6,601.35</u>	<u>6,003.38</u>	<u>0.00</u>	<u>0.00</u>
Fiscal Year	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Expenditures (\$)	<u>1,816,183.72</u>	<u>0.00</u>	<u>397,226.04</u>	<u>197.63</u>	<u>0.00</u>
242. TOTAL					<u>\$2,237,170.39</u>

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

$$\underline{2,113,689.41} \times .10 = \underline{211,368.94}$$

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	\$1,038,033.08
712-724	Fringe Benefits - Shop Employees	124,026.45
721	Drug Testing	3,214.82
728	Office Supplies - Shop	482.93
731	Janitor Supplies - Shop	19,835.04
733	Welding Supplies	5,799.38
734	Safety Supplies - Shop	17,890.16
736	Tire Shop Supplies	448.41
737	Shop Supplies	29,350.87
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	337,035.55
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	7,995.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	23,770.32
861	Travel and Mileage - Shop Employees	6,918.97
862	Freight Costs	4,529.71
875	Insurance - Shop Buildings	10,333.75
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	21,027.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	75,259.07
931	Buildings Repairs and Maintenance	9,045.53
932	Yard and Storage Repairs and Maintenance	12,232.13
933	Shop Equipment Repairs and Maintenance	0.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	366,912.11
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	28,738.30
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	86,270.66
968	Depreciation - Stockroom Expense	0.00
707	Other:	44,940.31
	243. TOTAL	\$2,274,089.55

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	\$436,373.53
709-714	Administrative Leave	52,400.43
724	Fringe Benefits	336,583.50
727	Postage	1,646.68
728	Office Supplies	17,926.52
730	Dues and Subscriptions	16,799.00
801	Contractual Services	128,889.88
803	Legal Services	4,763.06
804	Auditing and Accounting Services	0.00
807	Data Processing	143,185.00
810	Education	0.00
850-853	Communications	22,793.22
861	Travel and Mileage	1,202.46
862	Freight	53.43
873	Public Relations	0.00
874	Advertising	622.20
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	0.00
882	Insurance - General Liability	131,071.00
920-923	Utilities	2,869.24
931	Building Repair/Maintenance	31.99
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	2,153.35
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	38,919.32
	Other:	13,567.47
	244. TOTAL	\$1,351,851.28
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(99,709.54)
691	Purchase Discounts	(5,820.14)
	Other:	0.00
	Total Credits to Administrative Expense	\$(105,529.68)
	245. Net Administrative Expense	\$1,246,321.60

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.

Road Name

Location

Amount Spent (\$)

Project Type

246. Total

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	10.79 mi.	x \$670,862.77	3.77 mi.	\$104,692.30
252. Resurfacing	21.42 mi.	2,046,335.11	16.94 mi.	846,109.19
253. Gravel Surfacing	0.00 mi.	0.00	3.82 mi.	110,471.30
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	0.12 ea.	95,919.25	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	1.00 ea.	3,344.57
260. Subtotals		2,813,117.13		1,064,617.36
BRIDGES				
261. Replacement	2.00 ea.	1,101,991.35	3.00 ea.	1,408,099.66
262. Recondition or Repair	1.00 ea.	4,870.21	1.00 ea.	112,453.72
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		1,106,861.56		1,520,553.38
265. TOTAL PRESERVATION - STRUCT IMP		\$3,919,978.69		\$2,585,170.74

*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 (\$)
ALBION	38.74	0.27	95,019.71	18.73	1.57	61,544.61	1,200	20,796.00
ATHENS	37.61	0.00	91,693.18	17.78	0.00	39,489.38	2,571	44,555.43
BEDFORD	63.24	46.60	252,831.32	25.55	12.41	214,403.19	9,517	164,929.61
BURLINGTON	47.22	0.00	115,122.36	24.92	0.00	55,347.32	1,929	33,429.57
CLARENCE	44.01	0.00	107,296.38	24.44	0.00	54,281.24	2,032	35,214.56
CLARENDON	38.40	0.00	93,619.20	22.69	0.00	50,394.49	1,114	19,305.62
CONVIS	37.52	0.00	91,473.76	34.11	0.00	75,758.31	1,666	28,871.78
ECKFORD	33.00	1.09	82,761.53	32.53	1.04	85,461.29	1,282	22,217.06
EMMETT	74.94	64.63	319,525.43	32.07	26.77	411,313.56	11,979	207,596.07
FREDONIA	34.49	0.00	84,086.62	24.78	0.00	55,036.38	1,723	29,859.59
HOMER	44.37	0.00	108,174.06	14.70	0.00	32,648.70	3,010	52,163.30
LEE	34.54	0.00	84,208.52	34.58	0.00	76,802.18	1,257	21,783.81
LEROY	39.95	2.87	103,473.89	30.57	3.23	108,929.89	3,240	56,149.20
MARENGO	37.76	1.61	95,467.25	29.68	0.68	74,558.00	2,131	36,930.23
MARSHALL	36.50	3.45	96,290.65	28.59	4.88	125,493.91	2,922	50,638.26
NEWTON	44.34	5.19	119,088.15	21.46	3.11	87,172.10	2,493	43,203.69
PENNFIELD	68.87	34.71	241,386.13	28.56	10.00	190,471.76	8,913	154,462.29
SHERIDAN	36.10	1.55	91,293.15	23.56	2.16	79,767.40	2,116	36,670.28
TEKONSHA	36.80	0.00	89,718.40	21.18	0.00	47,040.78	1,734	30,050.22
266. Totals	828.40	161.97	\$2,362,529.69	490.48	65.85	\$1,925,914.49	62,829	\$1,088,826.57

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* (\$)
ALBION	0.00	542,047.83	542,047.83	117,379.94
ATHENS	0.00	229,907.51	229,907.51	63,751.68
BEDFORD	0.00	48,077.01	48,077.01	0.00
BURLINGTON	0.00	7,003.63	7,003.63	0.00
CLARENCE	0.00	695,912.07	695,912.07	40,496.42
CLARENDON				
CONVIS	0.00	701,365.21	701,365.21	382,940.35
ECKFORD	0.00	63,305.59	63,305.59	38,932.78
EMMETT	0.00	602,353.30	602,353.30	0.00
FREDONIA	0.00	115,367.55	115,367.55	86,752.35
HOMER	0.00	1,661,982.72	1,661,982.72	0.00
LEE				
LEROY	0.00	200,024.52	200,024.52	0.00
MARENGO	0.00	900,512.04	900,512.04	98,861.14
MARSHALL	0.00	113,766.42	113,766.42	28,876.63
NEWTON				
PENNFIELD	0.00	576,820.20	576,820.20	0.00
SHERIDAN	0.00	46,703.83	46,703.83	35,243.63
TEKONSHA				
267. Totals	\$0.00	\$6,505,149.43	\$6,505,149.43	\$893,234.92

*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: CSC3.5

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
126411	395,110.67	06/13/2018	Asphalt
NHBP05	324,908.37	06/21/2018	Asphalt
PR1801	202,837.14	11/01/2018	Asphalt

Work Type: CSC4.5

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
18TEDA	384,064.54	09/14/2018	Asphalt

Work Type: HMA 1.5" Skip Pave

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
L18004	26,138.74	09/01/2018	Asphalt
L18005	16,284.45	09/01/2018	Asphalt
L18006	11,251.21	09/01/2018	Asphalt
L18010	21,588.70	09/01/2018	Asphalt
L18011	23,429.17	09/01/2018	Asphalt
L18012	29,476.98	09/01/2018	Asphalt
L18013	17,241.83	09/01/2018	Asphalt
L18020	18,287.72	09/01/2018	Asphalt
PR1802A	18,290.21	09/01/2018	Asphalt
PR1802C	102,425.15	09/01/2018	Asphalt
PR1803	40,174.72	09/01/2018	Asphalt
PR1805B	23,173.37	09/01/2018	Asphalt
PR1808	30,099.87	09/01/2018	Asphalt
PR1812	21,844.87	09/01/2018	Asphalt
PR1818	12,064.15	09/01/2018	Asphalt
PR1820	42,441.02	09/01/2018	Asphalt
PR1822	39,755.93	09/01/2018	Asphalt
PR1823B	104,738.77	09/01/2018	Asphalt
PR1824	65,369.54	09/01/2018	Asphalt
PR1828	35,966.39	09/01/2018	Asphalt
PR1830A	24,638.15	09/01/2018	Asphalt
PR1830B	18,716.31	09/01/2018	Asphalt
PR1831	56,888.25	09/01/2018	Asphalt
PR1835	66,284.26	09/01/2018	Asphalt

Year Ended - 2018

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

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
PR1836	39,432.96	09/01/2018	Asphalt
PR1837	84,160.80	09/01/2018	Asphalt
PR1838	22,219.61	09/01/2018	Asphalt
PR1839	18,109.52	09/01/2018	Asphalt
PR1840	69,873.55	09/01/2018	Asphalt
PR1841	14,519.30	09/01/2018	Asphalt
PR1842	35,928.97	09/01/2018	Asphalt
PR1806	23,341.95	09/01/2018	Asphalt
PR1807	55,638.91	08/01/2018	Asphalt
PR1821A	100,000.00	09/01/2018	Asphalt
PR1821B	118,136.25	09/01/2018	Asphalt
PR1826	6,556.10	09/01/2018	Asphalt
PR1832	49,628.14	09/01/2018	Asphalt

Work Type: HMA 1.5" Solid Pave

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
127159	641,240.34	07/20/2018	Asphalt
L18014	84,251.71	09/05/2018	Asphalt
L18015	46,703.83	08/07/2018	Asphalt
PR1739	398,538.43	05/07/2018	Asphalt
PR1815	83,683.36	08/01/2018	Asphalt

Work Type: HMA 1.75" Solid Pave

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
L18002	117,295.48	06/21/2018	Asphalt

Work Type: HMA1.5

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
13000-130177	309,523.96	08/06/2018	Asphalt

Work Type: HMA3.0

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
L18022	60,964.35	10/03/2018	Asphalt
L18024	38,000.35	10/03/2018	Asphalt
PR1741	278,598.94	06/15/2018	Asphalt

Year Ended - 2018

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

Work Type: Overlay - 1 1/2" Thick

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
13000-130038	265,685.62	11/13/2018	Asphalt
PR1804	207,442.52	08/21/2018	Asphalt
PR1811	90,034.59	09/12/2018	Asphalt
PR1816	81,897.38	08/16/2018	Asphalt
PR1817	111,772.22	08/15/2018	Asphalt
PR1819	184,909.78	09/12/2018	Asphalt
PR1825	87,890.98	08/13/2018	Asphalt

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
PR1829	48,733.39	11/09/2018	Gravel

Work Type: Return To Gravel

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
L17061	26,095.33	08/08/2018	Gravel
L18017	54,763.03	08/08/2018	Gravel
L18018	29,569.53	08/08/2018	Gravel

Work Type: Sealcoat/ChipSeal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
FA1801	54,570.91	08/01/2018	Asphalt
FA1802	67,205.59	08/01/2018	Asphalt
FA1803	51,889.90	08/01/2018	Asphalt
FA1804	46,378.16	08/01/2018	Asphalt
FA1806	56,115.40	08/01/2018	Asphalt
FA1807	54,181.80	08/01/2018	Asphalt
FA1808	148,556.90	08/01/2018	Asphalt
FA1809	114,551.68	08/01/2018	Asphalt
FA1811	56,814.02	08/01/2018	Asphalt
L18001	27,032.83	08/01/2018	Asphalt
L18007	44,356.86	08/08/2018	Asphalt
L18009	61,227.83	08/08/2018	Asphalt

Year Ended - 2018

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

L18019	64,216.47	08/01/2018	Asphalt
L18023	54,403.20	08/01/2018	Asphalt
PR1813	43,723.01	08/08/2018	Asphalt
PR1843	80,529.90	07/09/2018	Asphalt
PR1844	38,105.90	07/19/2018	Asphalt
PR1845	114,950.48	08/06/2018	Asphalt
PR1846	4,558.48	08/13/2018	Asphalt
PR1847	73,026.25	08/15/2018	Asphalt
PR1848	83,723.76	07/16/2018	Asphalt
PR1850	12,536.28	09/03/2018	Asphalt
PR1851	27,561.11	10/08/2018	Asphalt
PR1852	50,289.84	08/21/2018	Asphalt
PR1853	29,361.38	07/19/2018	Asphalt
PR1854	30,527.27	07/20/2018	Asphalt
PR1855	116,355.61	08/28/2018	Asphalt
PR1856	33,055.70	08/29/2018	Asphalt
PR1857	48,129.97	08/16/2018	Asphalt
PR1858	68,016.08	08/31/2018	Asphalt
PR1859	23,403.40	09/17/2018	Asphalt
PR1860	15,553.13	10/22/2018	Asphalt
PR1862	61,156.73	08/15/2018	Asphalt
PR1863	20,480.32	08/01/2018	Asphalt
PR1864	52,578.31	09/01/2018	Asphalt