

**2018**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
**Schoolcraft 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

4-29-2019

\_\_\_\_\_  
Date

Year Ended - 2018

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

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

1. Cash	<u>\$802,345.29</u>
2. Investments	<u>2,725,182.13</u>
3. Accounts Receivable :	
a. Michigan Transportation Fund	<u>432,075.54</u>
b. State Trunkline Maintenance	<u>39,818.98</u>
c. State Transportation Department - Other	<u>28,101.79</u>
d. Due on County Road Agreement	<u>158,626.98</u>
e. Due on Special Assesment	<u>0.00</u>
f. Sundry Accounts Receivable	<u>1,387.88</u>

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

4. Deferred Expense State Aid	<u>0.00</u>
5. Road Materials	<u>279,330.06</u>
6. Equipment Materials and Parts	<u>198,096.09</u>
7. Prepaid Insurance	<u>56,141.21</u>
8. Deferred Expense - Federal Aid	<u>0.00</u>
9. Other	<u>231,576.64</u>

**10. TOTAL ASSETS****\$4,952,682.59**

Year Ended - 2018

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

**Liabilities and Fund Balances****Liabilities**

11. Accounts Payable	\$186,600.47
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	44,502.35
14. Advances	352,327.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	658,338.45
17. Deferred Revenue	0.00
18. Other	208,551.17

**Fund Balances**

19. Primary Road Fund	420,302.36
20. Local Road Fund	100,000.00
21. County Road Commission Fund	2,982,060.79
<b>22. Total Fund Balances</b>	<b>3,502,363.15</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$4,952,682.59**

Year Ended - 2018

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

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$1,717,371.28	
25. Land Improvements	\$50,518.60		
25 a.Less: Accumulated Depreciation	(50,518.60)	0.00	
26. Depletable Assets	69,508.07		
26 a.Less: Accumulated Depreciation	(22,402.58)	47,105.49	
27. Buildings	3,596,032.48		
27 a.Less: Accumulated Depreciation	(2,025,859.95)	1,570,172.53	
28. Equipment - Road	5,710,594.42		
28 a.Less: Accumulated Depreciation	(5,136,807.37)	573,787.05	
29. Equipment - Shop	221,923.00		
29 a.Less: Accumulated Depreciation	(182,141.68)	39,781.32	
30. Equipment - Engineers	29,712.66		
30 a.Less: Accumulated Depreciation	(29,210.49)	502.17	
31. Equipment - Yard and Storage	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Equipment and Furniture - Office	71,100.11		
32 a.Less: Accumulated Depreciation	(57,335.18)	13,764.93	
33. Infrastructure	20,849,744.04		
33 a.Less: Accumulated Depreciation	(9,964,730.14)	10,885,013.90	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	<b>36. Total Assets</b>		<b>\$14,847,498.67</b>
<b><u>Equities</u></b>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	3,962,484.77	
	37 d.Infrastructure	10,885,013.90	
	<b>38. Total Equities</b>		<b>\$14,847,498.67</b>
<b><u>Long Term Debt</u></b>			
39. Bonds Payable (Act 51)		1,230,000.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		81,134.18	
42. Installment/Lease Purchase Payable		309,092.09	
43. Other		0.00	
	<b>44. Total Liabilities</b>		<b>\$1,620,226.27</b>
<b><u>Fiduciary Fund</u></b>			
45. Deferred Compensation (Pension) Plan			<b>\$1,453,505.60</b>

Year Ended - 2018

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

## STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b><u>Taxes</u></b>				
46. County Wide Millage	\$0.00	\$0.00	\$0.00	\$0.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	0.00	0.00
<b><u>Licenses and Permits</u></b>				
49. Specify	0.00	0.00	2,550.00	2,550.00
<b><u>Federal Sources</u></b>				
50. Surface Tran. Program (STP)	316,762.89	0.00	0.00	316,762.89
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	684,256.84	0.00	0.00	684,256.84
56. Total Federal Sources	1,001,019.73	0.00	0.00	1,001,019.73
<b>STATE SOURCES</b>				
<b><u>Michigan Transportation Fund</u></b>				
57. Engineering	7,672.87	2,327.13		10,000.00
58. Snow Removal	101,779.32	30,869.03		132,648.35
59. Urban Road	0.00	0.00		0.00
60. Allocation	1,944,465.73	589,744.24		2,534,209.97
61. Total MTF	2,053,917.92	622,940.40		2,676,858.32
<b><u>Other</u></b>				
62. Local Bridge	0.00	0.00		0.00
63. Other	194,277.65	0.00	0.00	194,277.65
64. Total Other	194,277.65	0.00	0.00	194,277.65
<b><u>Economic Development Fund</u></b>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	89,736.98	0.00		89,736.98
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	89,736.98	0.00		89,736.98
<b>72. Total State Sources</b>	<b>\$2,337,932.55</b>	<b>\$622,940.40</b>	<b>\$0.00</b>	<b>\$2,960,872.95</b>

Year Ended - 2018

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

## STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	223,344.29	0.00	223,344.29
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	223,344.29	0.00	223,344.29
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		1,929,757.06	1,929,757.06
78. Trunkline Non-maintenance	0.00		204,425.87	204,425.87
79. Salvage Sales	0.00	0.00	4,834.83	4,834.83
80. Other	0.00	0.00	24,937.46	24,937.46
81. Total Charges	0.00	0.00	2,163,955.22	2,163,955.22
<b>Interest and Rents</b>				
82. Interest Earned	1,962.68	1,064.60	29,260.24	32,287.52
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	1,962.68	1,064.60	29,260.24	32,287.52
<b>Other</b>				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	2,500.00	2,500.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	198,241.58	198,241.58
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	2,753.93	0.10	2,754.03
91. Total Other	0.00	2,753.93	200,741.68	203,495.61
<b>Other Financing Sources</b>				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	138,325.00	138,325.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	138,325.00	138,325.00
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$3,340,914.96</b>	<b>\$850,103.22</b>	<b>\$2,534,832.14</b>	<b>\$6,725,850.32</b>

Year Ended - 2018

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

## STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Construction/Capacity Improvement</b>				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
<b>Preservation - Structural Improvements</b>				
104. Roads	705,324.95	217,418.92		922,743.87
105. Structures	0.00	30,849.10		30,849.10
106. Safety Projects	978,807.08	0.00		978,807.08
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	0.00	10,616.32		10,616.32
110. Total Preservation - Struct. Imp.	1,684,132.03	258,884.34		1,943,016.37
<b>Maintenance</b>				
111. Roads	513,422.55	305,401.30		818,823.85
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	480,230.37	322,558.45		802,788.82
115. Traffic Control	0.00	0.00		0.00
116. Total Maintenance	993,652.92	627,959.75		1,621,612.67
117. Total Construction, Preservation And Maintenance	2,677,784.95	886,844.09		3,564,629.04
<b>Other</b>				
118. Trunkline Maintenance	0.00		1,764,692.06	1,764,692.06
119. Trunkline Non-maintenance	0.00		204,425.86	204,425.86
120. Administrative Expense	304,892.49	100,976.03		405,868.52
121. Equipment - Net	(11,174.25)	(7,931.61)	(17,075.50)	(36,181.36)
122. Capital Outlay - Net	0.00	0.00	(8,453.04)	(8,453.04)
123. Debt Principal Payment	0.00	0.00	306,146.25	306,146.25
124. Interest Expense	0.00	0.00	51,510.60	51,510.60
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	3,682.66	0.00	3,682.66
127. Total Other	293,718.24	96,727.08	2,301,246.23	2,691,691.55
<b>128. Total Expenditures</b>	<b>\$2,971,503.19</b>	<b>\$983,571.17</b>	<b>\$2,301,246.23</b>	<b>\$6,256,320.59</b>

Year Ended - 2018

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

## STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	\$3,340,914.96	\$850,103.22	\$2,534,832.14	\$6,725,850.32
130. Total Expenditures	2,971,503.19	983,571.17	2,301,246.23	6,256,320.59
131. Excess of Revenues Over (Under) Expenditures	369,411.77	(133,467.95)	233,585.91	469,529.73
132. Optional Transfers				
132 a. Primary to Local (50%)	(133,467.95)	133,467.95		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	(133,467.95)	133,467.95		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	235,943.82	0.00	233,585.91	469,529.73
136. Beginning Fund	184,358.54	100,000.00	2,748,474.88	3,032,833.42
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	184,358.54	100,000.00	2,748,474.88	3,032,833.42
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$420,302.36	\$100,000.00	\$2,982,060.79	\$3,502,363.15



Year Ended - 2018

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

**EQUIPMENT EXPENSE**

Direct Equipment Expense

141. Labor and Fringe Benefits	\$277,095.77	
142. Depreciation	295,253.94	
143. Other	319,995.80	
<b>144. Total Direct</b>		<b>892,345.51</b>

145. Indirect Equipment Expense		563,673.09
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	262,806.35	
<b>148. Total Operating</b>		<b>\$262,806.35</b>

**149. TOTAL EQUIPMENT EXPENSE** \$1,718,824.95

**Equipment Rental Credits:**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	3,375.64		3,375.64
151. Preservation - Structural Improvement	116,411.22	82,935.22		199,346.44
152. Maintenance	425,604.79	298,418.53		724,023.32
153. Inventory Operations	0.00	0.00	48,527.54	48,527.54
154. MDOT	0.00		705,562.76	705,562.76
155. Other Reimbursable Charges	0.00	0.00	2,045.73	2,045.73
156. All Other Charges	0.00	0.00	72,124.88	72,124.88
157. Total Equipment Rental Credits	542,016.01	384,729.39	828,260.91	1,755,006.31
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				(36,181.36)

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	\$542,016.01	\$384,729.39	\$828,260.91	\$1,755,006.31
	(A)	(B)	(C)	(D)
160. Percent of Total	30.88 %	21.92 %	47.19 %	100.00 %
161. Prorated Total Equipment Expense	530,841.76	376,797.78	811,185.41	1,718,824.95
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	(11,174.25)	(7,931.61)	(17,075.50)	(36,181.36)

Year Ended - 2018

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

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	42,698.41	61,153.26
165. Primary Maintenance	154,226.53	220,885.40
166. Local Construction/Cap. Imp.	3,015.61	4,319.00
167. Local Preservation - Struct. Imp.	22,154.41	31,729.86
168. Local Maintenance	96,534.07	138,257.45
169. Inventory	12,960.85	18,562.71
170. Equipment Expense - Direct	113,927.38	163,167.53
171. Equipment Expense - Indirect	102,215.59	146,394.60
172. Equipment Expense - Operating	0.00	0.00
173. Administration	202,108.79	289,463.04
174. State Trunkline Maintenance	333,273.17	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	74,874.94	107,236.93
<b>178. Total Payroll</b>	<b>\$1,157,989.75</b>	
179. Less Applicable Payroll	(333,273.17)	
<b>180. Total Applicable Labor Cost</b>	<b>\$824,716.58</b>	Total Distributive <b>\$1,181,169.78</b>

	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	\$113,745.88	\$35,292.21	\$1,076,965.00	\$464,328.44	\$2,540.30	\$63,389.81	\$1,756,261.64
182. Less: Benefits Recovered	(36,360.22)	(11,281.57)	(344,264.68)	(148,428.10)	(812.04)	(20,263.31)	(561,409.92)
183. Less: Refunds	0.00	(13,681.96)	0.00	0.00	0.00	0.00	(13,681.96)
184. Benefits to be Distributed	77,385.66	10,328.68	732,700.32	315,900.34	1,728.26	43,126.50	1,181,169.76
185. Applicable Labor Cost	824,716.58	824,716.58	824,716.58	824,716.58	824,716.58	824,716.58	
186. Factor	0.093833	0.012524	0.888427	0.383041	0.002096	0.052293	1.432214

Year Ended - 2018

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

**DISTRIBUTIVE EXPENSE - OVERHEAD**

Account No. 705 - 957

	<b>Cost of Operations</b>	<b>Distributed Total</b>
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	1,581,942.26	102,189.77
189. Primary Maintenance	933,360.04	60,292.88
190. Local Construction/Cap. Imp.	38,949.38	2,516.04
191. Local Preservation - Struct. Imp.	204,226.38	13,192.54
192. Local Maintenance	589,856.41	38,103.34
193. Other	3,459.20	223.46
<b>194. TOTAL</b>	<b>\$3,351,793.67</b>	<b>\$216,518.03</b>

	<b>790 Small Road Tools</b>	<b>791 Inventory Adjustment</b>	<b>882 Liability</b>	<b>716 Health Insurance</b>	<b>Other</b>	<b>Total</b>
195. Expenses Distributed	1,101.21	(1,761.69)	13,173.92	0.00	204,004.59	\$216,518.03
196. Applicable Operation Cost	3,351,793.67	3,351,793.67	3,351,793.67	3,351,793.67	3,351,793.67	
197. Factor	0.000329	(0.000526)	0.003930	0.000000	0.060864	\$0.064597

Year Ended - 2018

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

**ANALYSIS OF CONSTRUCTION AND MAINTENANCE**

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	Primary	Local	Primary	Local	Primary	Local
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	387,894.58	258,884.34	1,296,237.45	0.00	1,684,132.03	258,884.34
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	993,652.92	627,959.75	0.00	0.00	993,652.92	627,959.75
<b>202. Total</b>	<b>\$1,381,547.50</b>	<b>\$886,844.09</b>	<b>\$1,296,237.45</b>	<b>\$0.00</b>	<b>\$2,677,784.95</b>	<b>\$886,844.09</b>

Year Ended - 2018

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

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$311,814.71	\$21,458.46
204. Fringe Benefits	528,502.50	32,907.40
205. Equipment Rental	662,450.10	43,112.66
206. Materials	73,746.28	12,164.00
207. Handling Charges	0.00	0.00
208. Overhead	165,460.93	16,159.85
209. Other	22,717.54	78,623.49
<b>210. Total Charges for Current Year</b>	<b>\$1,764,692.06</b>	<b>\$204,425.86</b>
211. Beginning Balance	76,737.26	5,753.34
212. Sub-Total	1,841,429.32	210,179.20
213. Less Credits	(1,801,610.34)	(182,077.41)
<b>214. Ending Balance</b>	<b>\$39,818.98</b>	<b>\$28,101.79</b>

Year Ended - 2018

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

**SCHEDULE OF CAPITAL OUTLAY**

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	15,137.95
217. Equipment Road (976, 981)	362,027.26
218. Equipment Shop (977)	3,633.36
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	14,950.00
221. Equipment Office (980)	7,258.20
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$403,006.77</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	403,006.77	403,006.77
225. Less: Equipment Retirements 689	0.00	0.00	(6,074.42)	(6,074.42)
226. Sub-total	0.00	0.00	396,932.35	396,932.35
227. Less: Depreciation and Depletion 968	0.00	0.00	(405,385.39)	(405,385.39)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(8,453.04)</u>	<u>\$(8,453.04)</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	3,895,955.29	3,895,955.29
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	198,241.58	198,241.58

Year Ended - 2018

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

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

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

	<b>Primary Road Fund</b>	<b>Local Road Fund</b>	<b>Total</b>
232. Michigan Transportation Fund (MTF) Returns			<u>\$2,676,858.32</u>
<b>DEDUCTIONS</b>			
233. Administrative Expense (from Page 6 Expenditures)			<u>405,868.52</u>
234. Total Capital Outlay (from Page 13)			<u>403,006.77</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>306,146.25</u>
236. Interest Expense (from Page 6 Expenditures)			<u>51,510.60</u>
236 a. Total Deductions			<u>1,166,532.14</u>
236 b. Adjusted MTF Returns			<u>1,510,326.18</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$1,684,132.03</u>	<u>\$258,884.34</u>	<u>1,943,016.37</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>993,652.92</u>	<u>627,959.75</u>	<u>1,621,612.67</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(969,674.56)</u>	<u>0.00</u>	<u>(969,674.56)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>1,708,110.39</u>	<u>886,844.09</u>	<u>2,594,954.48</u>
241. 90% of Adjusted MTF Returns			<u>1,359,293.56</u>

Year Ended - 2018

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

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

Fiscal Year	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Expenditures (\$)	<u>56,036.00</u>	<u>75,384.00</u>	<u>165,360.00</u>	<u>149,222.00</u>	<u>125,573.00</u>
Fiscal Year	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Expenditures (\$)	<u>308,978.00</u>	<u>196,495.00</u>	<u>0.00</u>	<u>89,801.40</u>	<u>0.00</u>
<b>242. TOTAL</b>					<u>\$1,166,849.40</u>

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

$$\underline{2,676,858.32} \times .10 = \underline{267,685.83}$$



Year Ended - 2018

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

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

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$102,215.59
712-724	Fringe Benefits - Shop Employees	146,394.60
721	Drug Testing	1,626.39
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	1,101.52
733	Welding Supplies	0.00
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	2,272.50
737	Shop Supplies	15,181.06
791	Equipment Material/Parts Inventory Adjustment	11,016.78
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	160.00
850-859	Communications - Shop	13,938.34
861	Travel and Mileage - Shop Employees	150.54
862	Freight Costs	0.00
875	Insurance - Shop Buildings	10,940.92
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	29,548.39
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	33,411.46
931	Buildings Repairs and Maintenance	49,572.41
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	290.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	339.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	95,740.83
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	7,680.91
968	Depreciation - Stockroom Expense	0.00
707	Other:	42,091.85
	<b>243. TOTAL</b>	<b>\$563,673.09</b>

Year Ended - 2018

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

**ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION**

(for Compliance with Section 14(4) of Act 51)

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
703-708	Salaries and Wages	\$180,263.49
709-714	Administrative Leave	23,925.22
724	Fringe Benefits	289,463.04
727	Postage	1,150.18
728	Office Supplies	5,183.54
730	Dues and Subscriptions	8,284.06
801	Contractual Services	7,813.96
803	Legal Services	630.50
804	Auditing and Accounting Services	15,200.00
807	Data Processing	9,807.09
810	Education	4,359.70
850-853	Communications	5,454.04
861	Travel and Mileage	14,015.39
862	Freight	0.00
873	Public Relations	9.54
874	Advertising	4,044.17
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	2,384.37
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	12,974.77
882	Insurance - General Liability	0.00
920-923	Utilities	4,347.75
931	Building Repair/Maintenance	17,484.83
934	Office Equipment Repair/Maintenance	521.16
942	Building Rental	0.00
955-956	Miscellaneous	3,146.06
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	431.64
968	Depreciation - Office Equipment and Furniture	6,278.07
	Other:	0.00
	<b>244. TOTAL</b>	<b>\$617,172.57</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(181,620.78)
691	Purchase Discounts	0.00
	Other:	(29,683.27)
	<b>Total Credits to Administrative Expense</b>	<b>\$(211,304.05)</b>
	<b>245. Net Administrative Expense</b>	<b>\$405,868.52</b>

Year Ended - 2018

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

**Forest Road Report**

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

Road Name

Location

Amount Spent (\$)

Project Type

**246. Total**

Year Ended - 2018

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

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

**CONSTRUCTION / CAPACITY IMPROVEMENTS**

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

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
251. Reconstruction	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
252. Resurfacing	7.07 mi.	425,990.08	0.00 mi.	0.00
253. Gravel Surfacing	4.40 mi.	279,334.87	4.49 mi.	217,418.92
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
<b>SAFETY PROJECTS</b>				
255. Intersection Improvements	0.88 ea.	870,247.37	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	108,559.71	0.00 ea.	0.00
<b>MISCELLANEOUS</b>				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	0.00 ea.	10,616.32
<b>260. Subtotals</b>		<b>1,684,132.03</b>		<b>228,035.24</b>
<b>BRIDGES</b>				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	1,222.69
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	29,626.41
<b>264. Bridge Subtotals</b>		<b>0.00</b>		<b>30,849.10</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$1,684,132.03</b>		<b>\$258,884.34</b>

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

Year Ended - 2018

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

**SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION**

Township	Local Roads			Primary Roads				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
DOYLE	23.84	0.00	57,430.56	30.45	0.00	66,807.30	624	10,682.88
GERMFASK	18.00	0.00	43,362.00	21.63	0.00	47,456.22	486	8,320.32
HIAWATHA	48.44	0.00	116,691.96	37.54	0.00	82,362.76	1,302	22,290.24
INWOOD	42.23	0.00	101,732.07	38.37	0.00	84,183.78	733	12,548.96
MANISTIQUE	43.07	0.00	103,755.63	19.81	0.00	43,463.14	1,095	18,746.40
MUELLER	8.83	0.00	21,271.47	16.80	0.00	36,859.20	234	4,006.08
SENEY	6.41	0.00	15,441.69	26.85	0.00	58,908.90	119	2,037.28
THOMPSON	22.51	0.00	54,226.59	33.10	0.00	72,621.40	795	13,610.40
<b>266. Totals</b>	<b>213.33</b>	<b>0.00</b>	<b>\$513,911.97</b>	<b>224.55</b>	<b>0.00</b>	<b>\$492,662.70</b>	<b>5,388</b>	<b>\$92,242.56</b>

Local Road Rate Per Mile	2409	Primary Road Rate Per Mile	2194
Local Urban Road Rate Per Mile	2092	Primary Urban Road Rate Per Mile	12553
Population Rate Per Capita	17.12		

Year Ended - 2018

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

**SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS**  
**Expenditures**

<b>Township</b>	<b>Construction/ Capacity Improvement (\$)</b>	<b>Preservation - Struct Improvement (\$)</b>	<b>Total (\$)</b>	<b>Township Contributions* (\$)</b>
DOYLE	10,616.32	85,311.25	95,927.57	90,921.73
GERMFASK	0.00	0.00	0.00	3,948.94
HIAWATHA	0.00	23,019.15	23,019.15	5,043.27
INWOOD	0.00	0.00	0.00	4,191.76
MANISTIQUE	0.00	139,937.62	139,937.62	117,232.89
THOMPSON	0.00	0.00	0.00	2,005.70
<b>267. Totals</b>	<b>\$10,616.32</b>	<b>\$248,268.02</b>	<b>\$258,884.34</b>	<b>\$223,344.29</b>

\*The Township Contributions Totals and the Funds expended for Construction and Preservation amount may not balance. The Township Contributions list all funds contributed by each township and will balance back to the amount reported on the Statement of Revenues, Line 74, Township Contributions.

The total funds expended are for Construction and Preservation only. They do not contain funds expended for Routine Preventative Maintenance.

Year Ended - 2018

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

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

**Work Type:** Aggregate surface applied to a prepared subsurface

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Thompson	3,470.80	10/01/2017	Gravel
Yeager Road	1,793.93	10/01/2017	Gravel
Murphy Road	46,583.04	10/11/2017	Gravel
Manistique Ave	2,628.40	10/01/2017	Gravel
Main Street	928.32	10/01/2017	Gravel

**Work Type:** Multiple Course Chip Seal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
CR 436, 438, 439, 453 Chip Seal	437,773.50	08/09/2018	Seal Coat

**Work Type:** Recnst Exist, No Widen

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Fragale Road	17,486.84	10/01/2017	Gravel
CR 435 Little Harbor Rd	100,385.34	09/17/2018	Gravel
Halverson Rd	28,763.18	09/17/2018	Gravel
Lex Nelson	56,548.07	08/30/2018	Gravel
CR 435 Little Harbor Rd Supplemental Funding 45943518	174,060.22	08/21/2018	Gravel

**Work Type:** Recnst for Sight Distan

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
CR 436 Kennedy Lake Hill	895,084.82	09/17/2018	Asphalt

**Work Type:** Reconstruction over a short section < 0.1 miles

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Harrison Beach	6,983.25	07/30/2018	Gravel