

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

**The financial report accurately reflects the Revenues and Expenditures of all road work and funds by systems, and conforms with the requirements of Act 51, Public Acts of 1951, as amended**

**ATTEST**

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Chief Financial Officer

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Chairman

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Date

Year Ended - 2018

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

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

1. Cash	\$2,509,913.39
2. Investments	260,496.61
3. Accounts Receivable :	
a. Michigan Transportation Fund	593,691.76
b. State Trunkline Maintenance	10,701.23
c. State Transportation Department - Other	72,226.28
d. Due on County Road Agreement	0.00
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	43,027.24

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

	0.00
4. Deferred Expense State Aid	226,831.95
5. Road Materials	98,960.11
6. Equipment Materials and Parts	115,085.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

**10. TOTAL ASSETS****\$3,930,933.57**

Year Ended - 2018

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

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

11. Accounts Payable	\$162,126.27
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	78,351.72
14. Advances	305,249.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	14,563.00

**Fund Balances**

19. Primary Road Fund	2,437,842.87
20. Local Road Fund	159,330.50
21. County Road Commission Fund	773,470.21
<b>22. Total Fund Balances</b>	<b>3,370,643.58</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$3,930,933.57**

## Year Ended - 2018

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

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$73,091.64
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	1,948,226.00	
27 a.Less: Accumulated Depreciation	(940,016.00)	1,008,210.00
28. Equipment - Road	5,634,367.00	
28 a.Less: Accumulated Depreciation	(4,118,331.00)	1,516,036.00
29. Equipment - Shop	159,820.00	
29 a.Less: Accumulated Depreciation	(76,930.00)	82,890.00
30. Equipment - Engineers	20,853.00	
30 a.Less: Accumulated Depreciation	(12,508.00)	8,345.00
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	62,214.00	
32 a.Less: Accumulated Depreciation	(56,366.00)	5,848.00
33. Infrastructure	16,751,550.00	
33 a.Less: Accumulated Depreciation	(3,052,235.00)	13,699,315.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		700,968.00
	<b>36. Total Assets</b>	<b>\$17,094,703.64</b>
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	3,225,214.00
	37 b.Local	170,174.64
	37 c.Co. Road Comm.	0.00
	37 d.Infrastructure	13,699,315.00
	<b>38. Total Equities</b>	<b>\$17,094,703.64</b>
<u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		169,621.00
41. Vested Vacation and Sick Leave Payable		232,513.00
42. Installment/Lease Purchase Payable		842,407.00
43. Other		0.00
	<b>44. Total Liabilities</b>	<b>\$1,244,541.00</b>
<u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<b>\$0.00</b>

Year Ended - 2018

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

## STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b><u>Taxes</u></b>				
46. County Wide Millage	\$588,291.72	\$0.00	\$0.00	\$588,291.72
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	588,291.72	0.00	0.00	588,291.72
<b><u>Licenses and Permits</u></b>				
49. Specify	0.00	0.00	31,263.40	31,263.40
<b><u>Federal Sources</u></b>				
50. Surface Tran. Program (STP)	0.00	0.00	0.00	0.00
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	89,028.00	0.00	0.00	89,028.00
56. Total Federal Sources	89,028.00	0.00	0.00	89,028.00
<b>STATE SOURCES</b>				
<b><u>Michigan Transportation Fund</u></b>				
57. Engineering	5,864.36	4,135.64		10,000.00
58. Snow Removal	0.00	68,402.78		68,402.78
59. Urban Road	0.00	0.00		0.00
60. Allocation	2,093,001.81	1,476,017.25		3,569,019.06
61. Total MTF	2,098,866.17	1,548,555.67		3,647,421.84
<b><u>Other</u></b>				
62. Local Bridge	0.00	0.00		0.00
63. Other	266,413.02	0.00	0.00	266,413.02
64. Total Other	266,413.02	0.00	0.00	266,413.02
<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)	0.00	0.00		0.00
68. Forest Road (E)	89,055.94	0.00		89,055.94
69. Urban Area (F)	0.00	0.00		0.00
70. Other	68,646.29	0.00		68,646.29
71. Total EDF	157,702.23	0.00		157,702.23
<b>72. Total State Sources</b>	<b>\$2,522,981.42</b>	<b>\$1,548,555.67</b>	<b>\$0.00</b>	<b>\$4,071,537.09</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	459,752.29	0.00	459,752.29
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	459,752.29	0.00	459,752.29
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		947,386.78	947,386.78
78. Trunkline Non-maintenance	0.00		445,657.57	445,657.57
79. Salvage Sales	0.00	0.00	6,408.17	6,408.17
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	1,399,452.52	1,399,452.52
<b>Interest and Rents</b>				
82. Interest Earned	3,340.26	354.73	2,041.33	5,736.32
83. Property Rentals	0.00	0.00	5,146.68	5,146.68
84. Total Interest/Rents	3,340.26	354.73	7,188.01	10,883.00
<b>Other</b>				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	110,826.45	5,602.27	0.00	116,428.72
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	33,505.11	33,505.11
91. Total Other	110,826.45	5,602.27	33,505.11	149,933.83
<b>Other Financing Sources</b>				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	250,897.00	0.00	0.00	250,897.00
96. Total Other Fin. Sources	250,897.00	0.00	0.00	250,897.00
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$3,565,364.85</b>	<b>\$2,014,264.96</b>	<b>\$1,471,409.04</b>	<b>\$7,051,038.85</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	(15,605.74)	0.00		(15,605.74)
103. Total Construction/Cap. Imp.	(15,605.74)	0.00		(15,605.74)
<b>Preservation - Structural Improvements</b>				
104. Roads	326,920.42	450,824.46		777,744.88
105. Structures	84,108.49	0.00		84,108.49
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.	411,028.91	450,824.46		861,853.37
<b>Maintenance</b>				
111. Roads	489,872.23	1,016,203.54		1,506,075.77
112. Structures	30,173.42	0.00		30,173.42
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	453,987.95	451,003.71		904,991.66
115. Traffic Control	40,143.02	50,287.38		90,430.40
116. Total Maintenance	1,014,176.62	1,517,494.63		2,531,671.25
117. Total Construction, Preservation And Maintenance	1,409,599.79	1,968,319.09		3,377,918.88
<b>Other</b>				
118. Trunkline Maintenance	0.00		925,844.36	925,844.36
119. Trunkline Non-maintenance	0.00		445,657.57	445,657.57
120. Administrative Expense	143,183.42	199,936.64		343,120.06
121. Equipment - Net	127,909.85	300,002.15	186,802.80	614,714.80
122. Capital Outlay - Net	137,606.03	(0.01)	21,881.65	159,487.67
123. Debt Principal Payment	258,031.10	0.00	0.00	258,031.10
124. Interest Expense	34,878.10	0.00	0.00	34,878.10
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	701,608.50	499,938.78	1,580,186.38	2,781,733.66
<b>128. Total Expenditures</b>	<b>\$2,111,208.29</b>	<b>\$2,468,257.87</b>	<b>\$1,580,186.38</b>	<b>\$6,159,652.54</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	\$3,565,364.85	\$2,014,264.96	\$1,471,409.04	\$7,051,038.85
130. Total Expenditures	2,111,208.29	2,468,257.87	1,580,186.38	6,159,652.54
131. Excess of Revenues Over (Under) Expenditures	1,454,156.56	(453,992.91)	(108,777.34)	891,386.31
132. Optional Transfers				
132 a. Primary to Local (50%)	(460,000.00)	460,000.00		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	(460,000.00)	460,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	994,156.56	6,007.09	(108,777.34)	891,386.31
136. Beginning Fund	1,443,686.31	153,323.41	882,247.55	2,479,257.27
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,443,686.31	153,323.41	882,247.55	2,479,257.27
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$2,437,842.87	\$159,330.50	\$773,470.21	\$3,370,643.58



Year Ended - 2018

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

**EQUIPMENT EXPENSE**

## Direct Equipment Expense

141. Labor and Fringe Benefits	\$262,163.01	
142. Depreciation	<u>624,761.70</u>	
143. Other	<u>221,236.73</u>	
<b>144. Total Direct</b>		<u>1,108,161.44</u>

145. Indirect Equipment Expense		<u>418,366.48</u>
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## Operating Equipment Expense

146. Labor and Fringe Benefits	33,744.19	
147. Operating Expenses	<u>268,634.21</u>	
<b>148. Total Operating</b>		<u>\$302,378.40</u>

**149. TOTAL EQUIPMENT EXPENSE** \$1,828,906.32

**Equipment Rental Credits:**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	3,908.41		3,908.41
151. Preservation - Structural Improvement	12,218.67	113,334.90		125,553.57
152. Maintenance	240,430.30	475,324.28		715,754.58
153. Inventory Operations	0.00	0.00	27,262.36	27,262.36
154. MDOT	0.00		276,932.57	276,932.57
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	64,780.03	64,780.03
157. Total Equipment Rental Credits	<u>252,648.97</u>	<u>592,567.59</u>	<u>368,974.96</u>	<u>1,214,191.52</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>614,714.80</u>

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$252,648.97</u>	<u>\$592,567.59</u>	<u>\$368,974.96</u>	<u>\$1,214,191.52</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	20.81 %	48.80 %	30.39 %	100.00 %
161. Prorated Total Equipment Expense	<u>380,558.82</u>	<u>892,569.74</u>	<u>555,777.76</u>	<u>1,828,906.32</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>127,909.85</u>	<u>300,002.15</u>	<u>186,802.80</u>	<u>614,714.80</u>

Year Ended - 2018

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

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

	<b>Total Labor Charge</b>	<b>Distributive Calc.</b>
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	13,164.68	16,676.06
165. Primary Maintenance	166,983.08	211,507.88
166. Local Construction/Cap. Imp.	2,411.20	3,054.13
167. Local Preservation - Struct. Imp.	90,613.21	114,774.56
168. Local Maintenance	313,332.84	392,145.93
169. Inventory	10,010.66	0.00
170. Equipment Expense - Direct	115,661.69	146,501.32
171. Equipment Expense - Indirect	87,650.14	111,021.36
172. Equipment Expense - Operating	14,887.48	18,856.71
173. Administration	156,423.46	198,132.50
174. State Trunkline Maintenance	222,678.63	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	52,471.91	66,561.67
177. Other	275,750.12	407,088.84
<b>178. Total Payroll</b>	<b>\$1,522,039.10</b>	
179. Less Applicable Payroll	(159,914.90)	
<b>180. Total Applicable Labor Cost</b>	<b>\$1,362,124.20</b>	<b>Total Distributive \$1,686,320.96</b>

	<b>709-714 Vacation Holiday Sick Leave Longevity</b>	<b>719 Workers Comp. Insurance</b>	<b>715 - 718 Soc. Sec. Retirement</b>	<b>716 Health Insurance</b>	<b>717 Life and Disability Insurance</b>	<b>720 - 725 Other</b>	<b>Distributive Total Calc.</b>
181. Total Fringe Benefits	\$247,112.98	\$85,246.28	\$745,325.90	\$623,026.58	\$9,444.19	\$0.00	\$1,710,155.9
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.0
183. Less: Refunds	(67.50)	(23,477.78)	0.00	(265.43)	(24.26)	0.00	(23,834.9
184. Benefits to be Distributed	247,045.48	61,768.50	745,325.90	622,761.15	9,419.93	0.00	1,686,320.9
185. Applicable Labor Cost	1,362,124.20	1,362,124.20	1,362,124.20	1,362,124.20	1,362,124.20	1,362,124.20	
186. Factor	0.181368	0.045347	0.547179	0.457199	0.006916	0.000000	1.23800

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.	356,822.45	38,365.55
189. Primary Maintenance	915,176.32	98,399.76
190. Local Construction/Cap. Imp.	15,244.14	1,639.05
191. Local Preservation - Struct. Imp.	391,572.58	42,101.88
192. Local Maintenance	1,371,233.88	147,435.07
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$3,050,049.37</b>	<b>\$327,941.31</b>

	<b>790 Small Road Tools</b>	<b>791 Inventory Adjustment</b>	<b>882 Liability</b>	<b>716 Health Insurance</b>	<b>Other</b>	<b>Total</b>
195. Expenses Distributed	1,529.99	3,456.21	11,187.27	211,559.24	100,207.52	\$327,940.23
196. Applicable Operation Cost	3,050,049.37	3,050,049.37	3,050,049.37	3,050,049.37	3,050,049.37	
197. Factor	0.000502	0.001133	0.003668	0.069363	0.032854	\$0.107520

Year Ended - 2018

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

**ANALYSIS OF CONSTRUCTION AND MAINTENANCE**

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$(15,605.74)	\$0.00	\$(15,605.74)	\$0.00
199. Preser - Struct. Imp.	75,823.48	421,580.29	335,205.43	29,244.17	411,028.91	450,824.46
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	985,172.47	1,506,257.66	29,004.15	11,236.97	1,014,176.62	1,517,494.63
<b>202. Total</b>	<u>\$1,060,995.95</u>	<u>\$1,927,837.95</u>	<u>\$348,603.84</u>	<u>\$40,481.14</u>	<u>\$1,409,599.79</u>	<u>\$1,968,319.09</u>

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	\$222,678.63	\$0.00
204. Fringe Benefits	274,686.75	0.00
205. Equipment Rental	276,932.57	0.00
206. Materials	50,048.49	410,744.30
207. Handling Charges	0.00	0.00
208. Overhead	101,497.92	34,913.27
209. Other	0.00	0.00
<b>210. Total Charges for Current Year</b>	<b>\$925,844.36</b>	<b>\$445,657.57</b>
211. Beginning Balance	372,046.89	138,098.26
212. Sub-Total	1,297,891.25	583,755.83
213. Less Credits	(1,287,190.02)	(511,529.55)
<b>214. Ending Balance</b>	<b>\$10,701.23</b>	<b>\$72,226.28</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)	57,009.05
217. Equipment Road (976, 981)	785,321.05
218. Equipment Shop (977)	47,460.00
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:	\$889,790.10

	Primary	Local	County	Total
224. Total Capital Outlay:	832,781.05	0.00	57,009.05	889,790.10
225. Less: Equipment Retirements 689	(32,399.28)	0.00	(1,624.15)	(34,023.43)
226. Sub-total	800,381.77	0.00	55,384.90	855,766.67
227. Less: Depreciation and Depletion 968	(662,775.74)	(0.01)	(33,503.25)	(696,279.00)
228. Net Capital Outlay Expenditure	\$137,606.03	\$(0.01)	\$21,881.65	\$159,487.67

## DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	Primary	Local	County	Total
229. Beginning Capital Asset Balance Prior Year's Report (Pg. 3)	2,533,890.65	128,087.98	0.00	2,661,978.63
230. Percentage of Total	95.19 %	4.81 %	0.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	110,826.45	5,602.27	0.00	116,428.72

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>\$3,647,421.84</u>
<b><u>DEDUCTIONS</u></b>			
233. Administrative Expense (from Page 6 Expenditures)			<u>343,120.06</u>
234. Total Capital Outlay (from Page 13)			<u>889,790.10</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>258,031.10</u>
236. Interest Expense (from Page 6 Expenditures)			<u>34,878.10</u>
236 a. Total Deductions			<u>1,525,819.36</u>
236 b. Adjusted MTF Returns			<u>2,121,602.48</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$411,028.91</u>	<u>\$450,824.46</u>	<u>861,853.37</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,014,176.62</u>	<u>1,517,494.63</u>	<u>2,531,671.25</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>1,425,205.53</u>	<u>1,968,319.09</u>	<u>3,393,524.62</u>
241. 90% of Adjusted MTF Returns			<u>1,909,442.23</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)

<b>Fiscal Year</b>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Expenditures (\$)</b>	<u>0.00</u>	<u>9,924.18</u>	<u>116,619.09</u>	<u>64,238.16</u>	<u>144,584.30</u>
<b>Fiscal Year</b>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>Expenditures (\$)</b>	<u>163,413.39</u>	<u>71,837.49</u>	<u>163,682.63</u>	<u>283,043.00</u>	<u>0.00</u>
<b>242. TOTAL</b>					<u>\$1,017,342.24</u>

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

$$\underline{3,647,421.84} \times .10 = \underline{364,742.18}$$



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	\$87,650.14
712-724	Fringe Benefits - Shop Employees	111,021.36
721	Drug Testing	856.25
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	2,552.66
733	Welding Supplies	2,700.03
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	30,142.72
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	85.00
805	Health Services	0.00
806	Laundry Services	5,166.11
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	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	43,194.83
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	34,185.62
931	Buildings Repairs and Maintenance	10,489.48
932	Yard and Storage Repairs and Maintenance	6,853.13
933	Shop Equipment Repairs and Maintenance	2,658.16
934	Office Equipment Repairs and Maintenance	530.00
941	Equipment Rental - Shop Pickup/Wrecker	6,453.03
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	2,083.92
968	Depreciation - Shop Building	33,769.44
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	22,245.01
968	Depreciation - Stockroom Expense	0.00
707	Other:	15,729.59
	<b>243. TOTAL</b>	<b>\$418,366.48</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	\$156,423.46
709-714	Administrative Leave	0.00
724	Fringe Benefits	198,132.50
727	Postage	1,845.00
728	Office Supplies	3,619.61
730	Dues and Subscriptions	505.00
801	Contractual Services	15,934.03
803	Legal Services	12,000.00
804	Auditing and Accounting Services	8,300.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	5,820.28
861	Travel and Mileage	11,496.59
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	2,735.36
875	Insurance - Building and Contents	615.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	339.30
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	18,639.66
882	Insurance - General Liability	0.00
920-923	Utilities	6,159.02
931	Building Repair/Maintenance	4,253.38
934	Office Equipment Repair/Maintenance	2,267.87
942	Building Rental	0.00
955-956	Miscellaneous	14,328.83
966-967	Overhead	0.00
968	Depreciation - Buildings	12,182.89
968	Depreciation - Engineering Equipment	427.50
968	Depreciation - Office Equipment and Furniture	1,602.04
	Other:	1,833.21
	<b>244. TOTAL</b>	<b>\$479,460.53</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(101,433.20)
691	Purchase Discounts	0.00
	Other:	(34,907.27)
	<b>Total Credits to Administrative Expense</b>	<b>\$(136,340.47)</b>
	<b>245. Net Administrative Expense</b>	<b>\$343,120.06</b>

**Year Ended - 2018**

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

**Forest Road Report**

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

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
Four Mil Rd	Charter Township of Grayling	155,000.00	Resurfacing
	<b>246. Total</b>	<u>\$155,000.00</u>	

Year Ended - 2018

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

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

**CONSTRUCTION / CAPACITY IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
247. New Construction, New Location	1.00 mi.	x \$(15,605.74)	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>\$(15,605.74)</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	1.00 mi.	326,920.42	1.00 mi.	450,824.46
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
<b>SAFETY PROJECTS</b>				
255. Intersection Improvements	0.00 ea.	0.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	0.00	0.00 ea.	0.00
<b>MISCELLANEOUS</b>				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	0.00 ea.	0.00
260. Subtotals		326,920.42		450,824.46
<b>BRIDGES</b>				
261. Replacement	0.00 ea.	84,108.49	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.	0.00	0.00 ea.	0.00
<b>264. Bridge Subtotals</b>		<b>84,108.49</b>		<b>0.00</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$411,028.91</b>		<b>\$450,824.46</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 (\$)
Beaver Creek	91.82	0.00	221,194.38	33.16	0.00	72,753.04	1,736	29,720.32
Frederic	59.99	0.00	144,515.91	24.80	0.00	54,411.20	1,137	19,465.44
Grayling	142.84	0.00	344,101.55	47.31	0.00	103,798.14	5,827	99,758.24
Lovells	88.34	0.00	212,811.05	36.75	0.00	80,629.50	626	10,717.12
Maple Forest	39.58	0.00	95,348.22	13.43	0.00	29,465.42	653	11,179.36
South Branch	103.63	0.00	249,644.66	24.49	0.00	53,731.06	2,007	34,359.84
<b>266. Totals</b>	<b>526.20</b>	<b>0.00</b>	<b>\$1,267,615.77</b>	<b>179.94</b>	<b>0.00</b>	<b>\$394,788.36</b>	<b>11,986</b>	<b>\$205,200.32</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>
Beaver Creek	0.00	0.00	0.00	439.85
Frederic	0.00	0.00	0.00	200.00
Grayling	0.00	242,027.67	242,027.67	297,498.57
Lovells	0.00	0.00	0.00	300.00
Maple Forest	0.00	64,778.02	64,778.02	100.00
South Branch	0.00	179,696.18	179,696.18	161,213.87
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$486,501.87</b>	<b>\$486,501.87</b>	<b>\$459,752.29</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:** Bit Resurf & Curb & Gutter

<b>Project ID/Name</b>	<b>Total Project Cost</b>	<b>Date Open to Traffic</b>	<b>Pavement Type</b>
368625	228,915.00	11/02/2017	Asphalt

**Work Type:** Bituminous Resurfacing

<b>Project ID/Name</b>	<b>Total Project Cost</b>	<b>Date Open to Traffic</b>	<b>Pavement Type</b>
743256	163,386.00	10/04/2017	Asphalt

Year Ended - 2018

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

## Sub Ledger Report

## Line: 18 Other (Identify)

Account	Description	Amount (\$)
228.000	Due to S.O.M.	14,563.00

## Line: 49 Specify - County

Account	Description	Amount (\$)
451.000	Permit Fees	31,263.40

## Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510.001	Federal Funds	89,028.00

## Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
560.001	Extra allocation from S.O.M.	266,413.02

## Line: 70 EDF-Other - Primary

Account	Description	Amount (\$)
510.004	MDOT Grants	68,646.29

## Line: 90 Other2 Other - County

Account	Description	Amount (\$)
675.000	Misc & yard materials	33,505.11

## Line: 102 Other - Primary

Account	Description	Amount (\$)
454	Industrial Through Way	(15,605.74)

## Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Balance of 510	221,236.73

## Line: 156 All Other Charges - County

Account	Description	Amount (\$)
941.000	Balance of all other Equipment	64,780.03

## Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
514	Fringe	407,088.84



Year Ended - 2018

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

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

Account	Description	Amount (\$)
513, 514	Labor	275,750.12

**Line: 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
514	Balance of 514 Accounts	100,207.52

**Line: 242 Expenditure10**

Account	Description	Amount (\$)
1	No work done - due to lockout	0.00

**Line: 243 707 Other**

Account	Description	Amount (\$)
791.000	Inventory adjustments	(5,022.00)
884.000	Catastrophic Insurance	20,751.59

**Line: 244 244 Other**

Account	Description	Amount (\$)
808.000	Laundry& eng. supplies	1,833.21

**Line: 245 245 Other**

Account	Description	Amount (\$)
630.000	Non Main Overhead	(34,907.27)