

**2018**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
**Manistee 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	\$108,489.29
2. Investments	2,244,906.25
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,212,090.70
b. State Trunkline Maintenance	37,161.50
c. State Transportation Department - Other	10,489.60
d. Due on County Road Agreement	135,708.60
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	835,749.77

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

	0.00
4. Deferred Expense State Aid	423,179.54
5. Road Materials	140,789.16
6. Equipment Materials and Parts	110,673.92
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	75,000.00
9. Other	

**10. TOTAL ASSETS****\$5,334,238.33**

## Year Ended - 2018

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

## Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$277,627.55
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	59,182.19
14. Advances	194,054.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	335,969.71
18. Other	51,295.76

Fund Balances

19. Primary Road Fund	759,471.52
20. Local Road Fund	424,216.43
21. County Road Commission Fund	3,232,421.17
<b>22. Total Fund Balances</b>	<b>4,416,109.12</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$5,334,238.33**

## Year Ended - 2018

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

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$25,236.18
25. Land Improvements	\$360,141.10	
25 a.Less: Accumulated Depreciation	(339,799.11)	20,341.99
26. Depletable Assets	219,846.44	
26 a.Less: Accumulated Depreciation	0.00	219,846.44
27. Buildings	4,995,647.73	
27 a.Less: Accumulated Depreciation	(2,047,456.63)	2,948,191.10
28. Equipment - Road	8,091,080.45	
28 a.Less: Accumulated Depreciation	(7,331,810.62)	759,269.83
29. Equipment - Shop	451,977.15	
29 a.Less: Accumulated Depreciation	(430,474.01)	21,503.14
30. Equipment - Engineers	56,930.82	
30 a.Less: Accumulated Depreciation	(56,752.57)	178.25
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	81,170.56	
32 a.Less: Accumulated Depreciation	(66,735.73)	14,434.83
33. Infrastructure	38,411,048.86	
33 a.Less: Accumulated Depreciation	(5,964,790.06)	32,446,258.80
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>\$36,455,260.56</b>
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	4,009,001.76
	37 d.Infrastructure	32,446,258.80
	<b>38. Total Equities</b>	<b>\$36,455,260.56</b>
 <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		0.00
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	<b>44. Total Liabilities</b>	<b>\$0.00</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>Taxes</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>Licenses and Permits</b>				
49. Specify	0.00	0.00	40,405.00	40,405.00
<b>Federal Sources</b>				
50. Surface Tran. Program (STP)	427,443.03	0.00	0.00	427,443.03
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	159,534.93	0.00	0.00	159,534.93
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	15,604.07	0.00	0.00	15,604.07
56. Total Federal Sources	602,582.03	0.00	0.00	602,582.03
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
57. Engineering	5,684.44	4,315.56		10,000.00
58. Snow Removal	0.00	152,497.43		152,497.43
59. Urban Road	236,316.84	64,539.58		300,856.42
60. Allocation	2,844,083.02	2,159,198.50		5,003,281.52
61. Total MTF	3,086,084.30	2,380,551.07		5,466,635.37
<b>Other</b>				
62. Local Bridge	1,461,520.43	0.00		1,461,520.43
63. Other	389,307.28	0.00	0.00	389,307.28
64. Total Other	1,850,827.71	0.00	0.00	1,850,827.71
<b>Economic Development Fund</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)	73,587.81	0.00		73,587.81
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	73,587.81	0.00		73,587.81
<b>72. Total State Sources</b>	<b>\$5,010,499.82</b>	<b>\$2,380,551.07</b>	<b>\$0.00</b>	<b>\$7,391,050.89</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	\$59,178.04	\$59,178.04
74. Township Contr.	0.00	290,941.99	0.00	290,941.99
75. Other	0.00	0.00	87,819.94	87,819.94
76. Total Contributions	0.00	290,941.99	146,997.98	437,939.97
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		1,043,342.87	1,043,342.87
78. Trunkline Non-maintenance	0.00		827,617.43	827,617.43
79. Salvage Sales	0.00	0.00	10,311.15	10,311.15
80. Other	0.00	0.00	68,545.98	68,545.98
81. Total Charges	0.00	0.00	1,949,817.43	1,949,817.43
<b>Interest and Rents</b>				
82. Interest Earned	17,190.41	1,236.04	17,415.15	35,841.60
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	17,190.41	1,236.04	17,415.15	35,841.60
<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.	0.00	0.00	0.00	0.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	0.00	0.00
91. Total Other	0.00	0.00	0.00	0.00
<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	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$5,630,272.26</b>	<b>\$2,672,729.10</b>	<b>\$2,154,635.56</b>	<b>\$10,457,636.92</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	2,679,760.21	335,411.98		3,015,172.19
105. Structures	1,696,930.88	0.00		1,696,930.88
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.	4,376,691.09	335,411.98		4,712,103.07
<b>Maintenance</b>				
111. Roads	1,826,731.34	1,343,297.61		3,170,028.95
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	505,617.03	512,496.58		1,018,113.61
115. Traffic Control	122,704.97	82,528.75		205,233.72
116. Total Maintenance	2,455,053.34	1,938,322.94		4,393,376.28
117. Total Construction, Preservation And Maintenance	6,831,744.43	2,273,734.92		9,105,479.35
<b>Other</b>				
118. Trunkline Maintenance	0.00		883,033.87	883,033.87
119. Trunkline Non-maintenance	0.00		37,617.42	37,617.42
120. Administrative Expense	232,943.01	77,527.88		310,470.89
121. Equipment - Net	26,975.14	56,935.92		108,724.50
122. Capital Outlay - Net	0.00	0.00	(165,407.04)	(165,407.04)
123. Debt Principal Payment	0.00	0.00	280,000.00	280,000.00
124. Interest Expense	0.00	0.00	52,200.00	52,200.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	59,852.61	59,852.61
127. Total Other	259,918.15	134,463.80	1,172,110.30	1,566,492.25
<b>128. Total Expenditures</b>	<b>\$7,091,662.58</b>	<b>\$2,408,198.72</b>	<b>\$1,172,110.30</b>	<b>\$10,671,971.60</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	\$5,630,272.26	\$2,672,729.10	\$2,154,635.56	\$10,457,636.92
130. Total Expenditures	7,091,662.58	2,408,198.72	1,172,110.30	10,671,971.60
131. Excess of Revenues Over (Under) Expenditures	(1,461,390.32)	264,530.38	982,525.26	(214,334.68)
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	(1,461,390.32)	264,530.38	982,525.26	(214,334.68)
136. Beginning Fund	2,220,861.84	159,686.05	2,249,895.91	4,630,443.80
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	2,220,861.84	159,686.05	2,249,895.91	4,630,443.80
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$759,471.52	\$424,216.43	\$3,232,421.17	\$4,416,109.12



Year Ended - 2018

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

**EQUIPMENT EXPENSE**

## Direct Equipment Expense

141. Labor and Fringe Benefits	\$274,926.73	
142. Depreciation	<u>345,356.94</u>	
143. Other	<u>333,980.59</u>	
<b>144. Total Direct</b>		<u>954,264.26</u>

145. Indirect Equipment Expense		<u>673,221.25</u>
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## Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>281,492.66</u>	
<b>148. Total Operating</b>		<u>\$281,492.66</u>

<b>149. TOTAL EQUIPMENT EXPENSE</b>	<u>\$1,908,978.17</u>
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**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	102.90	32,186.76		32,289.66
152. Maintenance	446,549.90	910,554.73		1,357,104.63
153. Inventory Operations	0.00	0.00	8,024.28	8,024.28
154. MDOT	0.00		356,614.71	356,614.71
155. Other Reimbursable Charges	0.00	0.00	3,087.98	3,087.98
156. All Other Charges	0.00	0.00	43,132.41	43,132.41
157. Total Equipment Rental Credits	<u>446,652.80</u>	<u>942,741.49</u>	<u>410,859.38</u>	<u>1,800,253.67</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>108,724.50</u>

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$446,652.80</u>	<u>\$942,741.49</u>	<u>\$410,859.38</u>	<u>\$1,800,253.67</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	24.81 %	52.37 %	22.82 %	100.00 %
161. Prorated Total Equipment Expense	<u>473,627.94</u>	<u>999,677.41</u>	<u>435,672.82</u>	<u>1,908,978.17</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>26,975.14</u>	<u>56,935.92</u>	<u>24,813.44</u>	<u>108,724.50</u>

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.	270.00	323.31
165. Primary Maintenance	237,672.18	284,598.89
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	12,290.79	14,717.52
168. Local Maintenance	364,390.17	436,336.46
169. Inventory	2,279.62	0.00
170. Equipment Expense - Direct	125,112.11	149,814.62
171. Equipment Expense - Indirect	75,130.18	89,964.11
172. Equipment Expense - Operating	0.00	0.00
173. Administration	174,288.38	0.00
174. State Trunkline Maintenance	184,014.64	
175. Sundry Account Rec.	970.18	
176. Capital Outlay	3,353.91	0.00
177. Other	15,867.00	19,001.06
<b>178. Total Payroll</b>	<b>\$1,195,639.16</b>	
179. Less Applicable Payroll	(364,906.73)	
<b>180. Total Applicable Labor Cost</b>	<b>\$830,732.43</b>	Total Distributive <b>\$994,755.97</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	\$162,550.37	\$43,570.76	\$599,932.51	\$432,756.48	\$5,138.10	\$0.00	\$1,243,948.2
182. Less: Benefits Recovered	(30,134.07)	(8,077.27)	(111,217.27)	(80,225.68)	(952.53)	0.00	(230,606.8)
183. Less: Refunds	0.00	(18,585.43)	0.00	0.00	0.00	0.00	(18,585.4)
184. Benefits to be Distributed	132,416.30	16,908.06	488,715.24	352,530.80	4,185.57	0.00	994,755.9
185. Applicable Labor Cost	830,732.43	830,732.43	830,732.43	830,732.43	830,732.43	830,732.43	
186. Factor	0.159397	0.020353	0.588294	0.424361	0.005038	0.000000	1.19744

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.	4,327,363.47	0.00
189. Primary Maintenance	2,427,383.61	0.00
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	390,809.74	0.00
192. Local Maintenance	1,916,476.61	0.00
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$9,062,033.43</b>	<b>\$0.00</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	0.00	(226.06)	53,297.50	0.00	50,227.09	\$103,298.53
196. Applicable Operation Cost	9,062,033.43	9,062,033.43	9,062,033.43	9,062,033.43	9,062,033.43	
197. Factor	0.000000	(0.000025)	0.005881	0.000000	0.005543	\$0.011399

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	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	372.90	81,597.59	4,376,318.19	253,814.39	4,376,691.09	335,411.98
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,193,617.61	1,879,971.81	1,261,435.73	58,351.13	2,455,053.34	1,938,322.94
<b>202. Total</b>	<u>\$1,193,990.51</u>	<u>\$1,961,569.40</u>	<u>\$5,637,753.92</u>	<u>\$312,165.52</u>	<u>\$6,831,744.43</u>	<u>\$2,273,734.92</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	\$181,684.05	\$2,330.59
204. Fringe Benefits	219,995.41	2,796.71
205. Equipment Rental	351,030.74	5,583.97
206. Materials	27,156.41	618.75
207. Handling Charges	0.00	0.00
208. Overhead	83,753.11	2,946.99
209. Other	19,414.15	23,340.41
<b>210. Total Charges for Current Year</b>	<b>\$883,033.87</b>	<b>\$37,617.42</b>
211. Beginning Balance	83,259.98	0.00
212. Sub-Total	966,293.85	37,617.42
213. Less Credits	(929,132.35)	(27,127.82)
<b>214. Ending Balance</b>	<b>\$37,161.50</b>	<b>\$10,489.60</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)	0.00
217. Equipment Road (976, 981)	342,804.98
218. Equipment Shop (977)	4,900.00
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>\$347,704.98</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	347,704.98	347,704.98
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	347,704.98	347,704.98
227. Less: Depreciation and Depletion 968	0.00	0.00	(513,112.02)	(513,112.02)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(165,407.04)</u>	<u>\$(165,407.04)</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	4,174,560.52	4,174,560.52
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	0.00	0.00

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>\$5,466,635.37</u>
<b><u>DEDUCTIONS</u></b>			
233. Administrative Expense (from Page 6 Expenditures)			<u>310,470.89</u>
234. Total Capital Outlay (from Page 13)			<u>347,704.98</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>280,000.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>52,200.00</u>
236 a. Total Deductions			<u>990,375.87</u>
236 b. Adjusted MTF Returns			<u>4,476,259.50</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$4,376,691.09</u>	<u>\$335,411.98</u>	<u>4,712,103.07</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>2,455,053.34</u>	<u>1,938,322.94</u>	<u>4,393,376.28</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>6,831,744.43</u>	<u>2,273,734.92</u>	<u>9,105,479.35</u>
241. 90% of Adjusted MTF Returns			<u>4,028,633.55</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>27,501.30</u>	<u>270,430.42</u>	<u>3,913.73</u>	<u>0.00</u>	<u>0.00</u>
<b>Fiscal Year</b>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>Expenditures (\$)</b>	<u>171,497.74</u>	<u>435,458.96</u>	<u>4,588.37</u>	<u>180,610.00</u>	<u>0.00</u>
<b>242. TOTAL</b>					<u>\$1,094,000.52</u>

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

$$\underline{5,466,635.37} \times .10 = \underline{546,663.54}$$



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	\$77,486.44
712-724	Fringe Benefits - Shop Employees	0.00
721	Drug Testing	23,272.65
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	41,576.94
733	Welding Supplies	0.00
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	26,486.46
791	Equipment Material/Parts Inventory Adjustment	5,658.48
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	1,999.30
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	9,660.65
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	42,522.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	60,176.44
931	Buildings Repairs and Maintenance	84,740.62
932	Yard and Storage Repairs and Maintenance	2,905.92
933	Shop Equipment Repairs and Maintenance	34,828.69
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	3,851.91
968	Depreciation - Shop Building	124,877.88
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	4,493.76
968	Depreciation - Stockroom Expense	0.00
707	Other:	128,683.11
	<b>243. TOTAL</b>	<b>\$673,221.25</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)

Account Number	Account Name	Amount Recorded
703-708	Salaries and Wages	\$174,254.65
709-714	Administrative Leave	0.00
724	Fringe Benefits	84,613.98
727	Postage	1,182.41
728	Office Supplies	17,681.01
730	Dues and Subscriptions	9,879.41
801	Contractual Services	122.40
803	Legal Services	2,656.50
804	Auditing and Accounting Services	32,700.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	0.00
861	Travel and Mileage	6,515.02
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	3,048.19
875	Insurance - Building and Contents	1,125.20
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	830.36
880	Insurance - Umbrella	500.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	20,859.87
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	6,880.45
942	Building Rental	0.00
955-956	Miscellaneous	3,014.28
966-967	Overhead	0.00
968	Depreciation - Buildings	32,034.24
968	Depreciation - Engineering Equipment	93.00
968	Depreciation - Office Equipment and Furniture	3,350.28
	Other:	76.61
	<b>244. TOTAL</b>	<b>\$401,417.86</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(86,700.10)
691	Purchase Discounts	(3,024.14)
	Other:	(1,222.73)
	<b>Total Credits to Administrative Expense</b>	<b>\$(90,946.97)</b>
	<b>245. Net Administrative Expense</b>	<b>\$310,470.89</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>
Coates Highway	Dickson	73,587.81	BridgeReplacement
		<b>246. Total</b>	
		<u>\$73,587.81</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	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	0.00 mi.	0.00	0.00 mi.	0.00
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		0.00		0.00
<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.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
<b>264. Bridge Subtotals</b>		<b>0.00</b>		<b>0.00</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$0.00</b>		<b>\$0.00</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 (\$)
Arcadia	34.10	0.00	82,146.90	7.80	0.00	17,113.20	553	9,467.36
Bear Lake	52.22	0.00	125,797.98	21.58	0.00	47,346.52	1,080	18,489.60
Brown	45.09	0.00	108,621.81	19.72	0.00	43,265.68	588	10,066.56
Cleon	41.64	0.00	100,310.76	28.50	0.00	62,529.00	491	8,405.92
Dickson	91.83	0.00	221,218.47	32.00	0.00	70,208.00	735	12,583.20
Filer	35.32	13.41	113,139.60	11.03	6.73	108,681.51	1,966	33,657.92
Manistee	49.10	9.97	139,139.14	15.74	6.12	111,357.92	2,479	42,440.48
Maple Grove	57.84	0.00	139,336.56	14.80	0.00	32,471.20	639	10,939.68
Marilla	36.05	0.00	86,844.45	17.40	0.00	38,175.60	268	4,588.16
Norman	127.64	0.00	307,484.76	25.90	0.00	56,824.60	1,189	20,355.68
Onekama	40.27	0.00	97,010.43	7.83	0.00	17,179.02	751	12,857.12
Pleasanton	45.99	0.00	110,789.91	18.80	0.00	41,247.20	573	9,809.76
Springdale	37.84	0.00	91,156.56	25.80	0.00	56,605.20	498	8,525.76
Stronach	83.33	3.72	208,524.21	19.13	3.20	82,140.82	655	11,213.60
<b>266. Totals</b>	<b>778.26</b>	<b>27.10</b>	<b>\$1,931,521.54</b>	<b>266.03</b>	<b>16.05</b>	<b>\$785,145.47</b>	<b>12,465</b>	<b>\$213,400.80</b>

Local Road Rate Per Mile	<u>2409</u>	Primary Road Rate Per Mile	<u>2194</u>
Local Urban Road Rate Per Mile	<u>2092</u>	Primary Urban Road Rate Per Mile	<u>12553</u>
Population Rate Per Capita	<u>17.12</u>		

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>
Arcadia				
Bear Lake	0.00	0.00	0.00	0.00
Brown	0.00	2,043.46	2,043.46	0.00
Cleon	0.00	141,894.78	141,894.78	0.00
Dickson	0.00	1,718,729.56	1,718,729.56	0.00
Filer				
Manistee	0.00	980.01	980.01	42,900.00
Maple Grove	0.00	264,899.73	264,899.73	24,948.90
Marilla	0.00	138,426.81	138,426.81	0.00
Norman	0.00	1,447,856.05	1,447,856.05	0.00
Onekama	0.00	279,086.89	279,086.89	180,945.11
Pleasanton	0.00	138,426.80	138,426.80	0.00
Springdale	0.00	501,964.96	501,964.96	0.00
Stronach	0.00	77,794.02	77,794.02	42,147.98
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$4,712,103.07</b>	<b>\$4,712,103.07</b>	<b>\$290,941.99</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: Bituminous Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459-3000	0.00	07/27/2018	Asphalt

Work Type: Crush &amp; Shape &amp; Resurf

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489-0843	0.00	06/08/2018	Asphalt

Work Type: Single Course Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459-132	0.00	08/31/2018	Seal Coat
489-0842	0.00	08/31/2018	Seal Coat
489-0844	0.00	08/31/2018	Seal Coat
459-2003	0.00	08/24/2018	Seal Coat
459-2004	0.00	08/24/2018	Seal Coat
459-3001	0.00	08/31/2018	Seal Coat

Year Ended - 2018

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

## Sub Ledger Report

## Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
0078	A/R MDOT	790,000.00
040	Other Miscellaneous	0.00
040	Permits	3,375.00
040	Rent Receivable	0.00
071	City and Villages	42,374.77

## Line: 9 Other (Identify)

Account	Description	Amount (\$)
0123	Prepaid Tractor	75,000.00

## Line: 14 Advances

Account	Description	Amount (\$)
0246	Township Advances	0.00
0248	Advance-Revenue Sharing	0.00
328	State Advances	194,054.00

## Line: 18 Other (Identify)

Account	Description	Amount (\$)
0203	Contract's Payable	26,295.76
0283	Performance Deposit Payable	25,000.00

## Line: 49 Specify - County

Account	Description	Amount (\$)
0450	Permits	40,405.00

## Line: 55 FS-Other - Local

Account	Description	Amount (\$)
0510	FEMA Storm Damage	0.00
0583	USFS	0.00

## Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
0583-08	US Forest Service	15,604.07
512	STP Safety	0.00

## Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
0510	State FEMA	0.00



Year Ended - 2018

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

**Line: 63 OTH-Other - Primary**

Account	Description	Amount (\$)
0546	Special State Pmt	389,307.28
0546	Winter Emergency Pmt	0.00

**Line: 70 EDF-Other - Primary**

Account	Description	Amount (\$)
0556	State RRR Funds	0.00

**Line: 75 CFL-Other - County**

Account	Description	Amount (\$)
0583	County Revenue Sharing	0.00
0583	Little River BOI	87,819.94

**Line: 80 SC-Other - County**

Account	Description	Amount (\$)
0607	Paser Revenue	0.00
0633	FOIA Research	463.97
0668	Well Revenue	12,225.37
0675	Other Contributions	615.00
0677	Sale of Sand and Gravel	55,241.64
0687	Refunds/Rebates	0.00

**Line: 89 Contributions from Private Sources - County**

Account	Description	Amount (\$)
0607	Paser, etc.	0.00

**Line: 89 Contributions from Private Sources - Local**

Account	Description	Amount (\$)
0583	Ducks Unlimited	0.00

**Line: 90 Other2 Other - County**

Account	Description	Amount (\$)
0675	Other Contributions	0.00
0677	Sale of Sand and Gravel	0.00

**Line: 109 Other - Local**

Account	Description	Amount (\$)
489	Other Projects	0.00

**Line: 126 Other - County**

Account	Description	Amount (\$)
490-0504	Village of Kaleva Streets	59,852.61

Year Ended - 2018

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

**Line: 143 Other - Primary**

Account	Description	Amount (\$)
510	Parts, etc.	333,980.59

**Line: 156 All Other Charges - County**

Account	Description	Amount (\$)
511 514	Other	43,132.41

**Line: 177 Other - Distributive Calculation**

Account	Description	Amount (\$)
514	Distributive Expense	19,001.06

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

Account	Description	Amount (\$)
514	Other Distributive	15,867.00

**Line: 181 Total Fringe Benefits - Other**

Account	Description	Amount (\$)
513-720	Unemployment	0.00

**Line: 182 Less Benefits Recovered - Other**

Account	Description	Amount (\$)
513-70	Unemployment	0.00

**Line: 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
514	Miscellaneous	10,322.42
514	Weighmaster	24,356.97
514	Education and Training	10,394.23
514	Safety	2,820.24
514	Paser Training	2,333.23

**Line: 209 Other - MDOT Other**

Account	Description	Amount (\$)
518	Purchases	23,340.41

**Line: 209 Other - Trunkline Maintenance**

Account	Description	Amount (\$)
517	Purchases	19,414.15

**Line: 242 Expenditure10**

Account	Description	Amount (\$)
459	heavy maintenance	0.00

Year Ended - 2018

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

## Line: 243 707 Other

Account	Description	Amount (\$)
511	Depreciation Land Improvements	0.00
511	Small Shop Tools	61,160.94
511	Oils and Lubricants	65,205.47
511	Other Radio Expenses	2,316.70

## Line: 244 244 Other

Account	Description	Amount (\$)
515	Engineering Supplies	0.00
515	Union Affairs	76.61
515	Uncollectable Accounts	0.00

## Line: 245 245 Other

Account	Description	Amount (\$)
0646	Other Overhead	(1,222.73)

## Line: 257 Other Primary System \*Unit

Account	Description	Amount (\$)
459	Safety Projects	0.00

## Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
459	Safety Projects	0.00