


2018
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Kent 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

2.27.2019

Date

Year Ended - 2018

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

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

1. Cash	\$19,004,719.54
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	7,482,728.98
b. State Trunkline Maintenance	191,201.74
c. State Transportation Department - Other	374,363.92
d. Due on County Road Agreement	1,577,330.25
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	811,390.52

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	1,391,510.67
5. Road Materials	548,636.07
6. Equipment Materials and Parts	754,036.84
7. Prepaid Insurance	166,067.46
8. Deferred Expense - Federal Aid	0.00
9. Other	

10. TOTAL ASSETS**\$32,301,985.99**

Year Ended - 2018

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$3,505,425.62
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	1,882,496.88
14. Advances	4,156,471.76
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	1,136.05

Fund Balances

19. Primary Road Fund	19,297,722.77
20. Local Road Fund	587,766.29
21. County Road Commission Fund	2,870,966.62
22. Total Fund Balances	22,756,455.68

23. TOTAL LIABILITIES AND FUND BALANCES**\$32,301,985.99**

Year Ended - 2018

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$4,017,608.14
25. Land Improvements	\$746,876.09	
25 a.Less: Accumulated Depreciation	0.00	746,876.09
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	13,480,586.80	
27 a.Less: Accumulated Depreciation	(7,428,290.30)	6,052,296.50
28. Equipment - Road	30,021,766.19	
28 a.Less: Accumulated Depreciation	(20,916,553.94)	9,105,212.25
29. Equipment - Shop	749,269.03	
29 a.Less: Accumulated Depreciation	(658,704.04)	90,564.99
30. Equipment - Engineers	401,497.43	
30 a.Less: Accumulated Depreciation	(312,419.10)	89,078.33
31. Equipment - Yard and Storage	3,384,369.27	
31 a.Less: Accumulated Depreciation	(2,153,771.33)	1,230,597.94
32. Equipment and Furniture - Office	768,389.73	
32 a.Less: Accumulated Depreciation	(693,977.80)	74,411.93
33. Infrastructure	629,035,831.42	
33 a.Less: Accumulated Depreciation	(383,667,593.67)	245,368,237.75
34. Vehicles	77,109.41	
34 a.Less: Accumulated Depreciation	(71,092.74)	6,016.67
35. Construction Work in Progress		1,596,187.34
	36. Total Assets	\$268,377,087.93
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	23,008,850.18
	37 d.Infrastructure	245,368,237.75
	38. Total Equities	\$268,377,087.93
<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		3,765,374.00
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$3,765,374.00
<u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

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)
Taxes				
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
Licenses and Permits				
49. Specify	0.00	0.00	375,559.35	375,559.35
Federal Sources				
50. Surface Tran. Program (STP)	3,367,433.00	0.00	0.00	3,367,433.00
51. C Funds - Federal	1,394,378.74	0.00	0.00	1,394,378.74
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	31,788.70	0.00	0.00	31,788.70
55. Other	782,375.45	0.00	0.00	782,375.45
56. Total Federal Sources	5,575,975.89	0.00	0.00	5,575,975.89
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	8,209.96	1,790.04		10,000.00
58. Snow Removal	0.00	10,802.18		10,802.18
59. Urban Road	4,699,244.29	1,449,717.85		6,148,962.14
60. Allocation	31,995,452.92	6,976,064.71		38,971,517.63
61. Total MTF	36,702,907.17	8,438,374.78		45,141,281.95
Other				
62. Local Bridge	0.00	301,119.74		301,119.74
63. Other	3,645,050.85	8,136.35	0.00	3,653,187.20
64. Total Other	3,645,050.85	309,256.09	0.00	3,954,306.94
Economic Development Fund				
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)	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	0.00	0.00		0.00
72. Total State Sources	\$40,347,958.02	\$8,747,630.87	\$0.00	\$49,095,588.89

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)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	5,119,026.92	0.00	5,119,026.92
75. Other	0.00	0.00	274,401.82	274,401.82
76. Total Contributions	0.00	5,119,026.92	274,401.82	5,393,428.74
Charges for Service				
77. Trunkline Maintenance	0.00		7,423,856.17	7,423,856.17
78. Trunkline Non-maintenance	0.00		1,245,066.34	1,245,066.34
79. Salvage Sales	0.00	0.00	45,986.20	45,986.20
80. Other	0.00	0.00	1,571,915.75	1,571,915.75
81. Total Charges	0.00	0.00	10,286,824.46	10,286,824.46
Interest and Rents				
82. Interest Earned	229,221.61	7,447.04	47,366.43	284,035.08
83. Property Rentals	0.00	0.00	177,220.43	177,220.43
84. Total Interest/Rents	229,221.61	7,447.04	224,586.86	461,255.51
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	280,948.77	280,948.77
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	280,948.77	280,948.77
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$46,153,155.52	\$13,874,104.83	\$11,442,321.26	\$71,469,581.61

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)
Construction/Capacity Improvement				
98. Roads	\$1,493,909.25	\$0.00		\$1,493,909.25
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	1,676,108.40	0.00		1,676,108.40
103. Total Construction/Cap. Imp.	3,170,017.65	0.00		3,170,017.65
Preservation - Structural Improvements				
104. Roads	9,040,363.51	9,203,966.94		18,244,330.45
105. Structures	451,760.99	793,957.34		1,245,718.33
106. Safety Projects	3,036,692.88	4,930.31		3,041,623.19
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.	12,528,817.38	10,002,854.59		22,531,671.97
Maintenance				
111. Roads	9,657,920.30	12,163,465.70		21,821,386.00
112. Structures	101,445.06	31,143.79		132,588.85
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	2,496,880.22	1,988,391.10		4,485,271.32
115. Traffic Control	1,158,933.23	433,967.55		1,592,900.78
116. Total Maintenance	13,415,178.81	14,616,968.14		28,032,146.95
117. Total Construction, Preservation And Maintenance	29,114,013.84	24,619,822.73		53,733,836.57
Other				
118. Trunkline Maintenance	0.00		8,156,179.34	8,156,179.34
119. Trunkline Non-maintenance	0.00		1,360,132.25	1,360,132.25
120. Administrative Expense	807,884.31	683,175.07		1,491,059.38
121. Equipment - Net	376,623.01	485,062.01	363,474.29	1,225,159.31
122. Capital Outlay - Net	0.00	0.00	750,631.26	750,631.26
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	0.00	0.00	0.00	0.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	1,132,102.30	1,132,102.30
127. Total Other	1,184,507.32	1,168,237.08	11,762,519.44	14,115,263.84
128. Total Expenditures	\$30,298,521.16	\$25,788,059.81	\$11,762,519.44	\$67,849,100.41

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	\$46,153,155.52	\$13,874,104.83	\$11,442,321.26	\$71,469,581.61
130. Total Expenditures	30,298,521.16	25,788,059.81	11,762,519.44	67,849,100.41
131. Excess of Revenues Over (Under) Expenditures	15,854,634.36	(11,913,954.98)	(320,198.18)	3,620,481.20
132. Optional Transfers				
132 a. Primary to Local (50%)	(12,000,000.00)	12,000,000.00		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	(12,000,000.00)	12,000,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	3,854,634.36	86,045.02	(320,198.18)	3,620,481.20
136. Beginning Fund	15,443,088.41	501,721.27	3,191,164.80	19,135,974.48
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	15,443,088.41	501,721.27	3,191,164.80	19,135,974.48
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$19,297,722.77	\$587,766.29	\$2,870,966.62	\$22,756,455.68

Year Ended - 2018

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,542,826.26	
142. Depreciation	<u>3,275,139.46</u>	
143. Other	<u>1,555,590.18</u>	
144. Total Direct		<u>6,373,555.90</u>

145. Indirect Equipment Expense		<u>3,034,903.18</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	144,232.09	
147. Operating Expenses	<u>1,343,905.58</u>	
148. Total Operating		<u>\$1,488,137.67</u>

149. TOTAL EQUIPMENT EXPENSE \$10,896,596.75

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	34,498.21	0.00		34,498.21
151. Preservation - Structural Improvement	<u>276,944.11</u>	<u>199,182.15</u>		<u>476,126.26</u>
152. Maintenance	<u>2,661,628.88</u>	<u>3,629,909.15</u>		<u>6,291,538.03</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	0.00	0.00
154. MDOT	<u>0.00</u>		<u>2,290,998.38</u>	<u>2,290,998.38</u>
155. Other Reimbursable Charges	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
156. All Other Charges	<u>0.00</u>	<u>0.00</u>	<u>578,276.56</u>	<u>578,276.56</u>
157. Total Equipment Rental Credits	<u>2,973,071.20</u>	<u>3,829,091.30</u>	<u>2,869,274.94</u>	<u>9,671,437.44</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>1,225,159.31</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$2,973,071.20</u>	<u>\$3,829,091.30</u>	<u>\$2,869,274.94</u>	<u>\$9,671,437.44</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	30.74 %	39.59 %	29.67 %	100.00 %
161. Prorated Total Equipment Expense	<u>3,349,694.21</u>	<u>4,314,153.31</u>	<u>3,232,749.23</u>	<u>10,896,596.75</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>376,623.01</u>	<u>485,062.01</u>	<u>363,474.29</u>	<u>1,225,159.31</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.	\$139,857.38	\$90,896.06
164. Primary Preservation - Struct. Imp.	696,181.80	452,448.50
165. Primary Maintenance	2,497,524.84	1,623,141.46
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	363,880.76	236,486.17
168. Local Maintenance	3,021,220.92	1,963,491.81
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	935,103.24	607,723.02
171. Equipment Expense - Indirect	918,539.88	596,959.10
172. Equipment Expense - Operating	87,418.71	56,813.38
173. Administration	2,308,648.70	1,500,390.84
174. State Trunkline Maintenance	1,928,803.38	
175. Sundry Account Rec.	334,888.49	
176. Capital Outlay	271,086.73	192,959.49
177. Other	0.00	0.00
178. Total Payroll	\$13,503,154.83	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$13,503,154.83	Total Distributive \$7,321,309.83

	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	\$1,752,861.95	\$329,113.35	\$2,519,966.25	\$4,231,021.60	\$99,644.43	\$0.00	\$8,932,607.58
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	1,752,861.95	329,113.35	2,519,966.25	4,231,021.60	99,644.43	0.00	8,932,607.58
185. Applicable Labor Cost	13,503,154.83	13,503,154.83	13,503,154.83	13,503,154.83	13,503,154.83	13,503,154.83	
186. Factor	0.129811	0.024373	0.186621	0.313336	0.007379	0.000000	0.661520

Year Ended - 2018

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

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$3,170,017.65	\$54,996.41
188. Primary Preservation - Struct Imp.	12,528,817.38	144,417.95
189. Primary Maintenance	13,415,178.81	913,220.29
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	10,002,854.59	179,108.08
192. Local Maintenance	14,616,968.14	995,534.00
193. Other	28,721,407.59	1,029,723.65
194. TOTAL	\$82,455,244.16	\$3,317,000.38

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	0.00	0.00	0.00	0.00	3,317,000.38	\$3,317,000.38
196. Applicable Operation Cost	82,455,244.16	82,455,244.16	82,455,244.16	82,455,244.16	82,455,244.16	
197. Factor	0.000000	0.000000	0.000000	0.000000	0.040228	\$0.040228

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.	\$312,994.00	\$0.00	\$2,857,023.65	\$0.00	\$3,170,017.65	\$0.00
199. Preser - Struct. Imp.	1,705,360.45	1,903,175.34	10,823,456.93	8,099,679.25	12,528,817.38	10,002,854.59
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	11,841,961.40	13,197,318.01	1,573,217.41	1,419,650.13	13,415,178.81	14,616,968.14
202. Total	<u>\$13,860,315.85</u>	<u>\$15,100,493.35</u>	<u>\$15,253,697.99</u>	<u>\$9,519,329.38</u>	<u>\$29,114,013.84</u>	<u>\$24,619,822.73</u>

Year Ended - 2018

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

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$264,608.25	\$52,428.97
204. Fringe Benefits	175,223.71	34,718.24
205. Equipment Rental	252,113.91	65,030.28
206. Materials	95,865.05	21,536.95
207. Handling Charges	0.00	0.00
208. Overhead	101,563.48	26,881.03
209. Other	116,248.35	63,458.70
210. Total Charges for Current Year	\$1,005,622.75	\$264,054.17
211. Beginning Balance	259,655.47	973,931.07
212. Sub-Total	1,265,278.22	1,237,985.24
213. Less Credits	(1,074,076.48)	(863,621.32)
214. Ending Balance	\$191,201.74	\$374,363.92

Year Ended - 2018

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$7,435.74
216. Buildings (975)	447,911.55
217. Equipment Road (976, 981)	4,020,849.99
218. Equipment Shop (977)	23,300.00
219. Equipment Engineers (978)	42,605.50
220. Equipment - Yard and Storage (979)	152,087.10
221. Equipment Office (980)	50,728.31
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$4,744,918.19</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	4,744,918.19	4,744,918.19
225. Less: Equipment Retirements 689	0.00	0.00	(120,618.48)	(120,618.48)
226. Sub-total	0.00	0.00	4,624,299.71	4,624,299.71
227. Less: Depreciation and Depletion 968	0.00	0.00	(3,873,668.45)	(3,873,668.45)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$750,631.26</u>	<u>\$750,631.26</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	22,187,818.73	22,187,818.73
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>280,948.77</u>	<u>280,948.77</u>

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)

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$45,141,281.95</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>1,491,059.38</u>
234. Total Capital Outlay (from Page 13)			<u>4,744,918.19</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>0.00</u>
236 a. Total Deductions			<u>6,235,977.57</u>
236 b. Adjusted MTF Returns			<u>38,905,304.38</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$12,528,817.38</u>	<u>\$10,002,854.59</u>	<u>22,531,671.97</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>13,415,178.81</u>	<u>14,616,968.14</u>	<u>28,032,146.95</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>25,943,996.19</u>	<u>24,619,822.73</u>	<u>50,563,818.92</u>
241. 90% of Adjusted MTF Returns			<u>35,014,773.94</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>836,169.06</u>	<u>367,196.00</u>	<u>338,691.72</u>	<u>2,534,073.96</u>	<u>1,198,809.34</u>
Fiscal Year	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Expenditures (\$)	<u>533,568.79</u>	<u>1,886,169.07</u>	<u>756,583.65</u>	<u>1,718,527.45</u>	<u>1,676,108.40</u>
242. TOTAL					<u>\$11,845,897.44</u>

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

$$\underline{5,141,281.95} \times .10 = \underline{4,514,128.20}$$

Year Ended - 2018

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

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$918,539.88
712-724	Fringe Benefits - Shop Employees	596,959.10
721	Drug Testing	0.00
728	Office Supplies - Shop	8,226.92
731	Janitor Supplies - Shop	15,747.32
733	Welding Supplies	19,952.84
734	Safety Supplies - Shop	3,864.47
736	Tire Shop Supplies	6,035.74
737	Shop Supplies	145,507.93
791	Equipment Material/Parts Inventory Adjustment	15,487.39
801	Contractual Services - Shop	28,115.76
805	Health Services	0.00
806	Laundry Services	58,813.14
807	Data Processing - Shop	29,625.77
810	Education Expense - Shop	6,191.33
850-859	Communications - Shop	3,092.00
861	Travel and Mileage - Shop Employees	7,121.28
862	Freight Costs	8,545.58
875	Insurance - Shop Buildings	139,400.11
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	71,144.61
883	Insurance - Underground Tank	4,298.36
921-923	Utilities - Shop and Storage Buildings	185,917.56
931	Buildings Repairs and Maintenance	189,086.78
932	Yard and Storage Repairs and Maintenance	90,210.50
933	Shop Equipment Repairs and Maintenance	23,648.91
934	Office Equipment Repairs and Maintenance	713.51
941	Equipment Rental - Shop Pickup/Wrecker	99,603.21
944-947	Underground Storage Tank Expense	7,112.12
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	325,574.80
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	25,455.72
968	Depreciation - Stockroom Expense	0.00
707	Other:	910.54
	243. TOTAL	\$3,034,903.18

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	\$924,167.43
709-714	Administrative Leave	0.00
724	Fringe Benefits	600,616.38
727	Postage	7,777.13
728	Office Supplies	58,143.75
730	Dues and Subscriptions	4,889.30
801	Contractual Services	107,154.04
803	Legal Services	79,975.65
804	Auditing and Accounting Services	0.00
807	Data Processing	154,309.21
810	Education	2,034.00
850-853	Communications	10,803.18
861	Travel and Mileage	17,560.91
862	Freight	140.74
873	Public Relations	0.00
874	Advertising	53,158.92
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	58,754.62
882	Insurance - General Liability	0.00
920-923	Utilities	124,228.10
931	Building Repair/Maintenance	81,140.10
934	Office Equipment Repair/Maintenance	49,039.10
942	Building Rental	0.00
955-956	Miscellaneous	15,324.03
966-967	Overhead	0.00
968	Depreciation - Buildings	17,135.50
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	46,394.88
	Other:	18,731.78
	244. TOTAL	\$2,431,478.75
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(78,553.08)
629	Overhead - State Trunkline Maintenance	(855,741.78)
691	Purchase Discounts	(6,124.51)
	Other:	0.00
	Total Credits to Administrative Expense	\$(940,419.37)
	245. Net Administrative Expense	\$1,491,059.38

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
ROADS				
247. New Construction, New Location	0.00 mi.	x \$1,676,108.40	0.00 mi.	\$0.00
248. Widening	2.00 mi.	1,493,909.25	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		<u>\$3,170,017.65</u>		<u>\$0.00</u>

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	30.44 mi.	x \$9,040,363.51	64.29 mi.	\$9,203,966.94
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
SAFETY PROJECTS				
255. Intersection Improvements	12.00 ea.	3,036,692.88	1.00 ea.	4,930.31
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	0.00	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	0.00 ea.	0.00
260. Subtotals		<u>12,077,056.39</u>		<u>9,208,897.25</u>
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	5.00 ea.	451,745.50	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	15.49	1.00 ea.	793,957.34
264. Bridge Subtotals		<u>451,760.99</u>		<u>793,957.34</u>
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$12,528,817.38</u>		<u>\$10,002,854.59</u>

*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 (\$)
Ada	55.99	51.59	242,806.19	35.27	35.27	520,126.70	13,142	224,991.04
Algoma	59.61	39.83	226,924.86	36.64	31.52	476,058.72	9,932	170,035.84
Alpine	67.60	40.14	246,821.28	26.01	18.05	283,647.58	13,336	228,312.32
Bowne	37.52	2.92	96,494.32	31.65	0.00	69,440.10	3,084	52,798.08
Byron	102.23	81.70	417,188.47	41.60	32.48	498,991.83	20,317	347,827.04
Caledonia	42.66	36.91	179,983.66	40.12	37.96	564,535.15	12,332	211,123.84
Cannon	73.77	60.74	304,780.01	21.32	19.22	288,044.73	13,336	228,312.32
Cascade	78.83	78.83	354,813.84	40.92	40.92	603,447.21	17,134	293,334.08
Courtland	60.81	31.35	212,075.49	23.95	16.60	260,926.11	7,678	131,447.36
Gaines	65.66	61.88	287,627.91	48.97	46.80	694,920.57	25,146	430,499.52
Grand Rapids	51.42	51.42	231,441.41	22.56	22.56	332,692.31	16,661	285,236.32
Grattan	56.11	0.00	135,168.99	24.92	0.00	54,674.48	3,621	61,991.52
Lowell	47.21	10.35	135,381.09	34.51	7.46	169,360.32	5,949	101,846.88
Nelson	66.41	2.70	165,630.10	25.78	1.44	74,637.64	4,764	81,559.68
Oakfield	59.41	0.00	143,118.69	24.04	0.00	52,743.76	5,782	98,987.84
Plainfield	124.09	124.09	558,529.07	44.20	44.20	651,817.41	30,952	529,898.24
Solon	54.37	1.35	133,801.53	20.62	2.58	77,627.02	5,974	102,274.88
Sparta	34.62	10.48	105,323.74	36.00	12.33	233,762.49	9,110	155,963.20
Spencer	73.91	0.00	178,049.20	23.58	0.00	51,734.52	3,960	67,795.20
Tyrone	43.85	0.00	105,634.65	26.44	0.00	58,009.36	4,731	80,994.72
Vergennes	51.80	7.66	140,810.92	27.71	4.15	112,890.69	4,189	71,715.68
266. Totals	1,307.88	693.94	\$4,602,405.42	656.81	373.54	\$6,130,088.70	231,130	\$3,956,945.60

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

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Ada	229,277.63	1,331,414.12	1,560,691.75	206,216.84
Algoma	0.00	496,004.21	496,004.21	121,801.24
Alpine	0.00	1,046,836.48	1,046,836.48	192,147.12
Bowne	0.00	19,380.98	19,380.98	168,272.61
Byron	0.00	1,147,706.38	1,147,706.38	187,416.76
Caledonia	0.00	1,211,781.76	1,211,781.76	186,041.98
Cannon	0.00	939,987.70	939,987.70	475,780.32
Cascade	0.00	4,202,045.07	4,202,045.07	1,544,420.18
Courtland	0.00	546,291.44	546,291.44	256,574.00
Gaines	0.00	985,701.19	985,701.19	249,795.27
Grand Rapids	0.00	1,258,427.97	1,258,427.97	367,259.19
Grattan	0.00	249,129.88	249,129.88	137,260.57
Lowell				
Nelson	0.00	140,932.81	140,932.81	71,589.32
Oakfield	0.00	115,645.55	115,645.55	241,091.55
Plainfield	1,028,031.37	1,691,137.82	2,719,169.19	409,029.83
Solon	0.00	3,095.87	3,095.87	1,760.10
Sparta	0.00	1,565,088.62	1,565,088.62	49,737.51
Spencer	0.00	274,204.87	274,204.87	232,202.37
Tyrone	0.00	61,923.94	61,923.94	0.00
Vergennes	0.00	88,065.07	88,065.07	20,630.16
267. Totals	\$1,257,309.00	\$17,374,801.73	\$18,632,110.73	\$5,119,026.92

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

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Chipseal + Fogseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018 467-100-0104A	4,163,831.54	08/09/2018	Asphalt
2018 467-100-0104S	1.00	08/23/2018	Seal Coat
2018 497-100-0104A	2,419,182.86	08/28/2018	Asphalt
2018 497-100-0104S	1.00	08/30/2018	Seal Coat
2018 497-M01110-0104	97,098.17	09/04/2018	Asphalt
2018 497-M01150-0104A	99,636.93	08/09/2018	Asphalt
2018 497-M01150-0104S	1.00	08/09/2018	Seal Coat
2018 497-M01190-0104	102,870.74	06/18/2018	Seal Coat
2018 497-M01250-0104	107,211.95	08/23/2018	Seal Coat
2018 497-M01280-0104	334,664.56	08/31/2018	Seal Coat
2018 497-M01380-0104	71,123.79	07/25/2018	Seal Coat

Work Type: Crush & Shape

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018 459-E00820-020	268,450.37	05/22/2018	Asphalt
2018 459-E00870	385,997.50	07/18/2018	Asphalt
2018 459-E00890	296,457.07	09/04/2018	Asphalt
2018 489-M01000-020	256,438.75	05/14/2018	Asphalt
2018 489-M01090-020	318,443.69	08/20/2018	Asphalt
2018 489-M01210-020	270,501.81	09/01/2018	Asphalt

Work Type: Crush and Shape with Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018 489-M01050-020	243,353.61	05/10/2018	Asphalt

Work Type: Mill & Overlay 2"

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018 459-E00840-040	9,206.00	06/14/2018	Asphalt
2018 489-M01180-040	367,854.38	09/29/2018	Asphalt
2018 489-M01200-040	151,101.36	05/22/2018	Asphalt

Year Ended - 2018

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

2018 489-M01260-040 90,257.31 06/21/2018 Asphalt

Work Type: Mill & Overlay- 3.5"

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018 459-E00340	48,447.80	10/13/2017	Asphalt
2018 459-E00750	258,824.64	07/30/2018	Asphalt
2018 459-E00810-030	318,872.17	06/21/2018	Composite
2018 459-E00880	330,754.78	08/17/2018	Asphalt
2018 459-E01060	283,750.98	08/24/2018	Asphalt
2018 489-M00980-030	127,500.74	05/11/2018	Asphalt
2018 489-M01020-030	375,732.31	08/24/2018	Asphalt
2018 489-M01080-030	450,969.93	06/22/2018	Asphalt
2018 489-M01130-040	198,037.92	06/25/2018	Asphalt
2018 489-M01140-030	216,940.73	06/11/2018	Asphalt
2018 489-M01160-030	556,890.81	06/15/2018	Asphalt
2018 489-M01240-030	2,301,865.65	08/13/2018	Asphalt
2018 489-M01320-030	205,614.80	09/24/2018	Asphalt

Work Type: Mill and Fill with Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018 459-E00860-040	419,990.58	07/11/2018	Asphalt
2018 459-E00900	258,991.94	08/15/2018	Asphalt

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018 451-E00040	1,028,031.37	10/30/2017	Asphalt

Work Type: Reconstruction - 9" base, 3.5" top

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018 459-7604	2,578,527.71	09/18/2018	Asphalt

Year Ended - 2018

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

Work Type: Reconstruction LRP

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018 451-E00080	468,701.90	09/07/2018	Asphalt
2018 489-M00480-013	845,736.65	09/25/2018	Asphalt

Work Type: Sealcoat

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018 489-M01120-0108	216,498.03	06/18/2018	Asphalt

Work Type: Sealcoat + Microsurface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018 489-M01070-0108	83,732.30	06/15/2018	Asphalt

Work Type: Ultra with Interlayer

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018 489-M01040-070	48,706.07	06/08/2018	Asphalt
2018 489-M01060-070	294,689.28	06/14/2018	Asphalt
2018 489-M01200-070	1.00	06/08/2018	Asphalt