

CHEBOYGAN COUNTY ROAD

COMMISSION

Annual Report

2018

Cheboygan County Road Commission

5302 South Straits Highway
Indian River, Michigan 49749

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

2/18/17

Date

Year Ended - 2018

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

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$2,393,418.00
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	769,526.52
b. State Trunkline Maintenance	420,239.00
c. State Transportation Department - Other	343,276.00
d. Due on County Road Agreement	1,040.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	1,295,878.00

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	493,218.00
5. Road Materials	509,584.00
6. Equipment Materials and Parts	95,011.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	28,209.00
9. Other	

10. TOTAL ASSETS

\$6,349,399.52

Year Ended - 2018

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$43,428.00
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	128,918.00
14. Advances	121,064.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	1,281,247.00

Fund Balances

19. Primary Road Fund	2,196,846.41
20. Local Road Fund	834,591.85
21. County Road Commission Fund	1,743,304.26
22. Total Fund Balances	4,774,742.52

23. TOTAL LIABILITIES AND FUND BALANCES

\$6,349,399.52

Cheboygan

Year Ended - 2018

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$179,255.00
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	26,966.00	
26 a.Less: Accumulated Depreciation	(15,332.00)	11,634.00
27. Buildings	4,011,888.00	
27 a.Less: Accumulated Depreciation	(2,886,602.00)	1,125,286.00
28. Equipment - Road	9,372,289.00	
28 a.Less: Accumulated Depreciation	(7,641,423.00)	1,730,866.00
29. Equipment - Shop	265,048.00	
29 a.Less: Accumulated Depreciation	(248,703.00)	16,345.00
30. Equipment - Engineers	60,722.00	
30 a.Less: Accumulated Depreciation	(59,422.00)	1,300.00
31. Equipment - Yard and Storage	322,314.00	
31 a.Less: Accumulated Depreciation	(285,624.00)	36,690.00
32. Equipment and Furniture - Office	90,511.00	
32 a.Less: Accumulated Depreciation	(63,536.00)	26,975.00
33. Infrastructure	47,152,908.00	
33 a.Less: Accumulated Depreciation	(16,833,872.00)	30,319,036.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$33,447,387.00
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	3,128,351.00
	37 d.Infrastructure	30,319,036.00
	38. Total Equities	\$33,447,387.00
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		1,715,000.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		266,884.00
42. Installment/Lease Purchase Payable		350,708.00
43. Other		0.00
	44. Total Liabilities	\$2,332,592.00
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2018

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<u>Taxes</u>				
46. County Wide Millage	\$1,205,597.00	\$0.00	\$0.00	\$1,205,597.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	1,205,597.00	0.00	0.00	1,205,597.00
<u>Licenses and Permits</u>				
49. Specify	0.00	300.00	39,725.00	40,025.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	29,789.00	0.00	0.00	29,789.00
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	0.00	291,513.00	0.00	291,513.00
56. Total Federal Sources	29,789.00	291,513.00	0.00	321,302.00
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	5,283.45	4,716.55		10,000.00
58. Snow Removal	100,278.00	89,534.00		189,812.00
59. Urban Road	0.00	0.00		0.00
60. Allocation	2,872,072.00	2,563,908.00		5,435,980.00
61. Total MTF	2,977,633.45	2,658,158.55		5,635,792.00
<u>Other</u>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	1,092,474.00	1,092,474.00
64. Total Other	0.00	0.00	1,092,474.00	1,092,474.00
<u>Economic Development Fund</u>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	91,025.00	0.00		91,025.00
68. Forest Road (E)	82,944.00	36,688.00		119,632.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	173,969.00	36,688.00		210,657.00
72. Total State Sources	\$3,151,602.45	\$2,694,846.55	\$1,092,474.00	\$6,938,923.00

Year Ended - 2018

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$11,817.00	\$0.00	\$0.00	\$11,817.00
74. Township Contr.	0.00	705,692.00	0.00	705,692.00
75. Other	1,324.00	4,510.00	3,726.00	9,560.00
76. Total Contributions	<u>13,141.00</u>	<u>710,202.00</u>	<u>3,726.00</u>	<u>727,069.00</u>
Charges for Service				
77. Trunkline Maintenance	0.00		1,494,479.00	1,494,479.00
78. Trunkline Non-maintenance	0.00		647,134.00	647,134.00
79. Salvage Sales	0.00	0.00	7,935.00	7,935.00
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	<u>0.00</u>	<u>0.00</u>	<u>2,149,548.00</u>	<u>2,149,548.00</u>
Interest and Rents				
82. Interest Earned	0.00	0.00	3,477.00	3,477.00
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	<u>0.00</u>	<u>0.00</u>	<u>3,477.00</u>	<u>3,477.00</u>
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	20.00	20.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	10,500.00	10,500.00
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	<u>0.00</u>	<u>0.00</u>	<u>10,520.00</u>	<u>10,520.00</u>
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	370,500.00	370,500.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	<u>0.00</u>	<u>0.00</u>	<u>370,500.00</u>	<u>370,500.00</u>
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>\$4,400,129.45</u>	<u>\$3,696,861.55</u>	<u>\$3,669,970.00</u>	<u>\$11,766,961.00</u>

Year Ended - 2018

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

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	129.00	0.00		129.00
103. Total Construction/Cap. Imp.	129.00	0.00		129.00
Preservation - Structural Improvements				
104. Roads	1,713,217.00	943,571.00		2,656,788.00
105. Structures	0.00	0.00		0.00
106. Safety Projects	0.00	9,943.00		9,943.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	0.00	19,710.00		19,710.00
110. Total Preservation - Struct. Imp.	1,713,217.00	973,224.00		2,686,441.00
Maintenance				
111. Roads	904,700.00	1,781,271.00		2,685,971.00
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	712,586.00	856,079.00		1,568,665.00
115. Traffic Control	28,868.00	47,950.00		76,818.00
116. Total Maintenance	1,646,154.00	2,685,300.00		4,331,454.00
117. Total Construction, Preservation And Maintenance	3,359,500.00	3,658,524.00		7,018,024.00
Other				
118. Trunkline Maintenance	0.00		1,291,836.00	1,291,836.00
119. Trunkline Non-maintenance	0.00		647,322.00	647,322.00
120. Administrative Expense	240,346.08	261,738.92		502,085.00
121. Equipment - Net	201,591.91	411,755.47	227,485.62	840,833.00
122. Capital Outlay - Net	0.00	0.00	281,808.00	281,808.00
123. Debt Principal Payment	0.00	0.00	154,792.00	154,792.00
124. Interest Expense	0.00	0.00	53,845.00	53,845.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	441,937.99	673,494.39	2,657,088.62	3,772,521.00
128. Total Expenditures	\$3,801,437.99	\$4,332,018.39	\$2,657,088.62	\$10,790,545.00

Year Ended - 2018

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

STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	\$4,400,129.45	\$3,696,861.55	\$3,669,970.00	\$11,766,961.00
130. Total Expenditures	3,801,437.99	4,332,018.39	2,657,088.62	10,790,545.00
131. Excess of Revenues Over (Under) Expenditures	598,691.46	(635,156.84)	1,012,881.38	976,416.00
132. Optional Transfers				
132 a. Primary to Local (50%)	(636,000.00)	636,000.00		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	(636,000.00)	636,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(37,308.54)	843.16	1,012,881.38	976,416.00
136. Beginning Fund	1,505,326.95	477,174.69	1,815,825.61	3,798,327.25
137. Adjustment	0.00	0.00	(0.73)	(0.73)
138. Beginning Fund Balance Restated	1,505,326.95	477,174.69	1,815,824.88	3,798,326.52
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,468,018.41	\$478,017.85	\$2,828,706.26	\$4,774,742.52

Year Ended - 2018

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$777,689.00	
142. Depreciation	437,408.00	
143. Other	641,554.00	
144. Total Direct		1,856,651.00

145. Indirect Equipment Expense		767,431.00
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	371,009.00	
148. Total Operating		\$371,009.00

149. TOTAL EQUIPMENT EXPENSE \$2,995,091.00

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	5,204.00	11,574.00		16,778.00
152. Maintenance	511,285.00	1,043,365.00		1,554,650.00
153. Inventory Operations	0.00	0.00	54,504.00	54,504.00
154. MDOT	0.00		481,174.00	481,174.00
155. Other Reimbursable Charges	0.00	0.00	47,152.00	47,152.00
156. All Other Charges	0.00	0.00	0.00	0.00
157. Total Equipment Rental Credits	516,489.00	1,054,939.00	582,830.00	2,154,258.00
	(A)	(B)	(C)	(D)

158. (Gain) or Loss on Usage of Equipment				840,833.00
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PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$516,489.00	\$1,054,939.00	\$582,830.00	\$2,154,258.00
	(A)	(B)	(C)	(D)
160. Percent of Total	23.98 %	48.97 %	27.05 %	100.00 %
161. Prorated Total Equipment Expense	718,080.91	1,466,694.47	810,315.62	2,995,091.00
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	201,591.91	411,755.47	227,485.62	840,833.00

Year Ended - 2018

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

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	15,962.00	28,849.00
165. Primary Maintenance	248,333.00	448,830.00
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	9,190.00	16,610.00
168. Local Maintenance	388,313.00	701,826.00
169. Inventory	15,693.00	0.00
170. Equipment Expense - Direct	277,016.00	500,671.00
171. Equipment Expense - Indirect	93,940.00	169,785.00
172. Equipment Expense - Operating	0.00	0.00
173. Administration	219,754.00	360,500.00
174. State Trunkline Maintenance	388,399.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	1,165.00	0.00
177. Other	0.00	0.00
178. Total Payroll	\$1,657,765.00	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$1,657,765.00	Total Distributive \$2,227,071.00

	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	\$195,950.00	\$43,419.00	\$1,363,967.00	\$1,397,149.00	\$16,636.00	\$26,810.00	\$3,043,931.00
182. Less: Benefits Recovered	(44,332.00)	(9,823.00)	(308,584.00)	(316,091.00)	(3,764.00)	(6,065.00)	(688,659.00)
183. Less: Refunds	0.00	(19,045.00)	0.00	(106,734.00)	(2,422.00)	0.00	(128,201.00)
184. Benefits to be Distributed	151,618.00	14,551.00	1,055,383.00	974,324.00	10,450.00	20,745.00	2,227,071.00
185. Applicable Labor Cost	1,032,754.00	1,252,508.00	1,252,508.00	1,252,508.00	1,252,508.00	1,032,754.00	
186. Factor	0.146809	0.011617	0.842616	0.777898	0.008343	0.020087	1.807370

Year Ended - 2018

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

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$128.00	\$2.00
188. Primary Preservation - Struct Imp.	1,695,254.00	17,963.00
189. Primary Maintenance	1,628,893.00	17,260.00
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	963,020.00	10,204.00
192. Local Maintenance	2,657,146.00	28,155.00
193. Other	0.00	0.00
194. TOTAL	\$6,944,441.00	\$73,584.00

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	806.00	(14,011.00)	46,443.00	0.00	40,346.00	\$73,584.00
196. Applicable Operation Cost	6,944,441.00	6,944,441.00	6,944,441.00	6,944,441.00	6,944,441.00	
197. Factor	0.000116	(0.002018)	0.006688	0.000000	0.005810	\$0.010596

Year Ended - 2018

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

ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$129.00	\$0.00	\$129.00	\$0.00
199. Preser - Struct. Imp.	51,969.00	37,906.00	1,661,248.00	935,318.00	1,713,217.00	973,224.00
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,581,015.00	2,452,165.00	65,139.00	233,135.00	1,646,154.00	2,685,300.00
202. Total	\$1,632,984.00	\$2,490,071.00	\$1,726,516.00	\$1,168,453.00	\$3,359,500.00	\$3,658,524.00

Cheboygan

Year Ended - 2018

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

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$388,399.00	\$0.00
204. Fringe Benefits	657,734.00	0.00
205. Equipment Rental	481,173.00	0.00
206. Materials	266,169.00	0.00
207. Handling Charges	0.00	0.00
208. Overhead	134,718.00	0.00
209. Other	10,965.00	343,276.00
210. Total Charges for Current Year	\$1,939,158.00	\$343,276.00
211. Beginning Balance	488,291.00	0.00
212. Sub-Total	2,427,449.00	343,276.00
213. Less Credits	(2,007,210.00)	0.00
214. Ending Balance	\$420,239.00	\$343,276.00

Year Ended - 2018

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	870,251.00
218. Equipment Shop (977)	10,721.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	712.00
221. Equipment Office (980)	5,717.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$887,401.00</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	887,401.00	887,401.00
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	887,401.00	887,401.00
227. Less: Depreciation and Depletion 968	0.00	0.00	(605,593.00)	(605,593.00)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$281,808.00</u>	<u>\$281,808.00</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	2,868,826.00	2,868,826.00
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	10,500.00	10,500.00

Year Ended - 2018

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

PRESERVATION EXPENDITURES - 90% OF MTF RETURNS

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

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$5,635,792.00</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>502,085.00</u>
234. Total Capital Outlay (from Page 13)			<u>887,401.00</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>154,792.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>53,845.00</u>
236 a. Total Deductions			<u>1,598,123.00</u>
236 b. Adjusted MTF Returns			<u>4,037,669.00</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$1,713,217.00</u>	<u>\$973,224.00</u>	<u>2,686,441.00</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,646,154.00</u>	<u>2,685,300.00</u>	<u>4,331,454.00</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(29,789.00)</u>	<u>(291,513.00)</u>	<u>(321,302.00)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>3,329,582.00</u>	<u>3,367,011.00</u>	<u>6,696,593.00</u>
241. 90% of Adjusted MTF Returns			<u>3,633,902.10</u>

Cheboygan

Year Ended - 2018

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

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

Fiscal Year	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Expenditures (\$)	<u>0.00</u>	<u>139,224.15</u>	<u>742,139.00</u>	<u>545,045.00</u>	<u>885,419.00</u>
Fiscal Year	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Expenditures (\$)	<u>715,935.00</u>	<u>0.00</u>	<u>320,741.00</u>	<u>228,476.00</u>	<u>129,837.00</u>
				242. TOTAL	<u>\$3,706,816.15</u>

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

$$\begin{array}{r}
 5,635,792.00 \\
 \hline
 \end{array}
 \times .10 = \begin{array}{r}
 563,579.20 \\
 \hline
 \end{array}$$

Year Ended - 2018

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

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$93,940.00
712-724	Fringe Benefits - Shop Employees	169,784.00
721	Drug Testing	3,610.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	8,745.00
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	89,724.00
791	Equipment Material/Parts Inventory Adjustment	0.00
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	0.00
850-859	Communications - Shop	5,517.00
861	Travel and Mileage - Shop Employees	2,687.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	78,532.00
883	Insurance - Underground Tank	8,685.00
921-923	Utilities - Shop and Storage Buildings	67,157.00
931	Buildings Repairs and Maintenance	0.00
932	Yard and Storage Repairs and Maintenance	51,761.00
933	Shop Equipment Repairs and Maintenance	7,790.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	20,606.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	3,955.00
968	Depreciation - Shop Building	136,005.00
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	18,902.00
968	Depreciation - Stockroom Expense	0.00
707	Other:	31.00
	243. TOTAL	\$767,431.00

Year Ended - 2018

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

ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION
(for Compliance with Section 14(4) of Act 51)

Account Number	Account Name	Amount Recorded
703-708	Salaries and Wages	\$219,754.00
709-714	Administrative Leave	0.00
724	Fringe Benefits	360,500.00
727	Postage	1,882.00
728	Office Supplies	7,253.00
730	Dues and Subscriptions	10,853.00
801	Contractual Services	0.00
803	Legal Services	35,967.00
804	Auditing and Accounting Services	17,200.00
807	Data Processing	11,598.00
810	Education	0.00
850-853	Communications	759.00
861	Travel and Mileage	4,978.00
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	2,200.00
875	Insurance - Building and Contents	1,128.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	2,426.00
920-923	Utilities	3,404.00
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	7,470.00
968	Depreciation - Engineering Equipment	422.00
968	Depreciation - Office Equipment and Furniture	5,385.00
	Other:	2,927.00
	244. TOTAL	\$696,106.00
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(185,415.00)
691	Purchase Discounts	(8,525.00)
	Other:	(81.00)
	Total Credits to Administrative Expense	\$(194,021.00)
	245. Net Administrative Expense	\$502,085.00

Year Ended - 2018

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

Forest Road Report

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

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
Clute Road	Forest Township	26,668.00	GravelSurfacing
Webb Road	Nunda Township	10,000.00	GravelSurfacing
Twin Lakes Road	Grant Twp Black River to Cronan Road	82,944.00	Reconstruction
	246. Total	<u>\$119,612.00</u>	

Year Ended - 2018

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

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

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
247. New Construction, New Location	0.00 mi.	x \$129.00	0.00 mi.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		<u>\$129.00</u>		<u>\$0.00</u>

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	14.59 mi.	x \$1,713,217.00	4.10 mi.	\$841,607.00
252. Resurfacing	0.00 mi.	0.00	2.93 mi.	101,964.00
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	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	1.00 ea.	9,943.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	1.00 ea.	19,710.00
260. Subtotals		<u>1,713,217.00</u>		<u>973,224.00</u>
BRIDGES				
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
264. Bridge Subtotals		<u>0.00</u>		<u>0.00</u>
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$1,713,217.00</u>		<u>\$973,224.00</u>

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

Year Ended - 2018

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

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Aloha	26.37	0.00	64,290.06	7.65	0.00	16,990.65	1,041	18,040.53
Beaugrand	25.84	0.00	62,997.92	9.22	0.00	20,477.62	1,157	20,050.81
Benton	83.21	0.00	202,865.98	18.02	0.00	40,022.42	3,080	53,376.40
Burt	37.08	0.00	90,401.04	12.78	0.00	28,384.38	654	11,333.82
Ellis	42.96	0.00	104,736.48	9.14	0.00	20,299.94	519	8,994.27
Forest	58.10	0.00	141,647.80	12.84	0.00	28,517.64	1,080	18,716.40
Grant	61.54	0.00	150,034.52	19.77	0.00	43,909.17	947	16,411.51
Hebron	30.25	0.00	73,749.50	11.44	0.00	25,408.24	303	5,250.99
Inverness	63.38	0.00	154,520.44	15.40	0.00	34,203.40	2,278	39,477.74
Koehler	55.48	0.00	135,260.24	14.97	0.00	33,248.37	1,168	20,241.44
Mackinaw	10.26	0.00	25,013.88	0.00	0.00	0.00	576	9,982.08
Mentor	44.89	0.00	109,441.82	17.39	0.00	38,623.19	781	13,534.73
Mullett	34.33	0.00	83,696.54	12.10	0.00	26,874.10	1,284	22,251.72
Munro	48.75	0.00	118,852.50	12.11	0.00	26,896.31	679	11,767.07
Nunda	75.42	0.00	183,873.96	14.39	0.00	31,960.19	925	16,030.25
Tuscarora	68.23	0.00	166,344.75	10.59	0.00	23,520.39	3,091	53,567.03
Walker	22.66	0.00	55,245.08	6.72	0.00	14,925.12	292	5,060.36
Waverly	57.44	0.00	140,038.72	7.91	0.00	17,568.11	472	8,179.76
Willmot	57.88	0.00	141,111.44	9.42	0.00	20,921.82	826	14,314.58
266. Totals	904.07	0.00	\$2,204,122.67	221.86	0.00	\$492,751.06	21,153	\$366,581.49

Local Road Rate Per Mile	2438	Primary Road Rate Per Mile	2221
Local Urban Road Rate Per Mile	2117	Primary Urban Road Rate Per Mile	12704
Population Rate Per Capita	17.33		

Year Ended - 2018

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

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Aloha	0.00	138,022.00	138,022.00	94,931.00
Beaugrand	0.00	0.00	0.00	22.00
Benton	0.00	0.00	0.00	28.00
Burt	0.00	349.00	349.00	7,363.00
Ellis	0.00	0.00	0.00	156.00
Grant	0.00	0.00	0.00	1,063.00
Inverness	0.00	56,976.00	56,976.00	48,500.00
Koehler	0.00	298,535.00	298,535.00	261,631.00
Mentor	0.00	0.00	0.00	385.00
Mullett	0.00	0.00	0.00	5,641.00
Munro	0.00	84,304.00	84,304.00	25,026.00
Nunda	0.00	44,319.00	44,319.00	14,903.00
Tuscarora	0.00	19,710.00	19,710.00	3,754.00
Walker	0.00	0.00	0.00	164.00
Waverly	0.00	152,521.00	152,521.00	118,084.00
Wilmot	0.00	178,488.00	178,488.00	124,041.00
267. Totals	\$0.00	\$973,224.00	\$973,224.00	\$705,692.00

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

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

Year Ended - 2018

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

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

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A459.282 Orchard Beach Road	740,626.00	08/22/2018	Asphalt
A459.283 Townline Road	409,265.00	08/03/2018	Asphalt
A459.284 Twin Lakes Road	409,705.00	11/09/2018	Asphalt
A489.480 Temple Road	298,535.00	11/01/2018	Asphalt
A489.481 Twin School Road	136,386.00	06/15/2018	Asphalt
A489.486 Shire Road	84,602.00	11/01/2018	Asphalt

Work Type: Ultra-Thin Bituminous Overlay (< 20mm)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Wing Road	38,847.00	06/01/2018	Asphalt