

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

Date

Year Ended - 2018

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

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

1. Cash	\$816,451.13
2. Investments	418,379.69
3. Accounts Receivable :	
a. Michigan Transportation Fund	576,361.90
b. State Trunkline Maintenance	67,656.90
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	547,666.13
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	257,210.53

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	207,625.30
5. Road Materials	109,890.03
6. Equipment Materials and Parts	85,217.48
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	

10. TOTAL ASSETS**\$3,086,459.09**

Year Ended - 2018

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$186,502.70
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	34,777.71
14. Advances	327,919.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	49,500.00
18. Other	104,755.88

Fund Balances

19. Primary Road Fund	449,511.30
20. Local Road Fund	372,349.81
21. County Road Commission Fund	1,561,142.69
22. Total Fund Balances	2,383,003.80

23. TOTAL LIABILITIES AND FUND BALANCES**\$3,086,459.09**

Year Ended - 2018

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$77,480.99
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	29,709.00	
26 a.Less: Accumulated Depreciation	0.00	29,709.00
27. Buildings	1,391,654.72	
27 a.Less: Accumulated Depreciation	(847,508.59)	544,146.13
28. Equipment - Road	6,549,557.06	
28 a.Less: Accumulated Depreciation	(4,859,864.00)	1,689,693.06
29. Equipment - Shop	147,523.86	
29 a.Less: Accumulated Depreciation	(136,961.00)	10,562.86
30. Equipment - Engineers	27,166.78	
30 a.Less: Accumulated Depreciation	(27,166.78)	0.00
31. Equipment - Yard and Storage	284,174.55	
31 a.Less: Accumulated Depreciation	(166,913.53)	117,261.02
32. Equipment and Furniture - Office	128,197.91	
32 a.Less: Accumulated Depreciation	(89,378.23)	38,819.68
33. Infrastructure	21,511,686.69	
33 a.Less: Accumulated Depreciation	(11,265,651.36)	10,246,035.33
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
36. Total Assets		\$12,753,708.07
<u>Equities</u>		
37. Plant and Equipment Equity		
37 a.Primary		0.00
37 b.Local		0.00
37 c.Co. Road Comm.		2,507,672.74
37 d.Infrastructure		10,246,035.33
38. Total Equities		\$12,753,708.07
<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		209,112.00
42. Installment/Lease Purchase Payable		1,492,896.00
43. Other		0.00
44. Total Liabilities		\$1,702,008.00
<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	\$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
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	19,463.37	19,463.37
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	662,148.29	0.00	0.00	662,148.29
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	0.00	0.00	0.00
56. Total Federal Sources	662,148.29	0.00	0.00	662,148.29
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	5,148.59	4,851.41		10,000.00
58. Snow Removal	57,325.90	54,017.07		111,342.97
59. Urban Road	0.00	0.00		0.00
60. Allocation	2,047,733.24	1,929,538.84		3,977,272.08
61. Total MTF	2,110,207.73	1,988,407.32		4,098,615.05
<u>Other</u>				
62. Local Bridge	0.00	0.00		0.00
63. Other	815,003.86	0.00	0.00	815,003.86
64. Total Other	815,003.86	0.00	0.00	815,003.86
<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)	183,881.08	0.00		183,881.08
68. Forest Road (E)	80,172.87	17,660.74		97,833.61
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	264,053.95	17,660.74		281,714.69
72. Total State Sources	\$3,189,265.54	\$2,006,068.06	\$0.00	\$5,195,333.60

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	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	359,296.13	0.00	359,296.13
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	359,296.13	0.00	359,296.13
Charges for Service				
77. Trunkline Maintenance	0.00		623,664.43	623,664.43
78. Trunkline Non-maintenance	0.00		44,586.13	44,586.13
79. Salvage Sales	0.00	0.00	5,839.75	5,839.75
80. Other	0.00	0.00	102,438.03	102,438.03
81. Total Charges	0.00	0.00	776,528.34	776,528.34
Interest and Rents				
82. Interest Earned	0.00	1,327.64	5,379.96	6,707.60
83. Property Rentals	0.00	0.00	2,400.00	2,400.00
84. Total Interest/Rents	0.00	1,327.64	7,779.96	9,107.60
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	30,984.19	30,984.19
88. Gain (Loss) Equip. Disp.	0.00	0.00	280,903.60	280,903.60
89. Contributions from Private Sources	0.00	534,565.79	0.00	534,565.79
90. Other	0.00	0.00	25,175.00	25,175.00
91. Total Other	0.00	534,565.79	337,062.79	871,628.58
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	392,776.00	392,776.00
96. Total Other Fin. Sources	0.00	0.00	392,776.00	392,776.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$3,851,413.83	\$2,901,257.62	\$1,533,610.46	\$8,286,281.91

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	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	1,093,120.80	201,802.18		1,294,922.98
105. Structures	0.00	723,592.52		723,592.52
106. Safety Projects	32,354.82	0.00		32,354.82
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.	1,125,475.62	925,394.70		2,050,870.32
Maintenance				
111. Roads	1,499,036.79	1,375,501.20		2,874,537.99
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	377,534.49	245,342.81		622,877.30
115. Traffic Control	38,047.55	26,419.27		64,466.82
116. Total Maintenance	1,914,618.83	1,647,263.28		3,561,882.11
117. Total Construction, Preservation And Maintenance	3,040,094.45	2,572,657.98		5,612,752.43
Other				
118. Trunkline Maintenance	0.00		667,008.32	667,008.32
119. Trunkline Non-maintenance	0.00		44,586.13	44,586.13
120. Administrative Expense	232,852.70	197,049.92		429,902.62
121. Equipment - Net	128,955.38	216,916.08	75,385.41	421,256.87
122. Capital Outlay - Net	0.00	0.00	289,826.83	289,826.83
123. Debt Principal Payment	0.00	0.00	691,075.41	691,075.41
124. Interest Expense	0.00	0.00	54,000.53	54,000.53
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	5,369.17	5,369.17
127. Total Other	361,808.08	413,966.00	1,827,251.80	2,603,025.88
128. Total Expenditures	\$3,401,902.53	\$2,986,623.98	\$1,827,251.80	\$8,215,778.31

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	\$3,851,413.83	\$2,901,257.62	\$1,533,610.46	\$8,286,281.91
130. Total Expenditures	3,401,902.53	2,986,623.98	1,827,251.80	8,215,778.31
131. Excess of Revenues Over (Under) Expenditures	449,511.30	(85,366.36)	(293,641.34)	70,503.60
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	449,511.30	(85,366.36)	(293,641.34)	70,503.60
136. Beginning Fund	0.00	457,716.17	1,854,784.03	2,312,500.20
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	0.00	457,716.17	1,854,784.03	2,312,500.20
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$449,511.30	\$372,349.81	\$1,561,142.69	\$2,383,003.80

Year Ended - 2018

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$303,562.03	
142. Depreciation	<u>726,127.87</u>	
143. Other	<u>313,741.76</u>	
144. Total Direct		<u>1,343,431.66</u>

145. Indirect Equipment Expense		<u>537,969.67</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>289,747.90</u>	
148. Total Operating		<u>\$289,747.90</u>

149. TOTAL EQUIPMENT EXPENSE \$2,171,149.23

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	8,586.27	201,901.86		210,488.13
152. Maintenance	<u>527,091.73</u>	<u>699,163.06</u>		<u>1,226,254.79</u>
153. Inventory Operations	0.00	0.00	14,099.57	14,099.57
154. MDOT	0.00		<u>204,245.43</u>	<u>204,245.43</u>
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	<u>94,804.44</u>	<u>94,804.44</u>
157. Total Equipment Rental Credits	<u>535,678.00</u>	<u>901,064.92</u>	<u>313,149.44</u>	<u>1,749,892.36</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>421,256.87</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$535,678.00</u>	<u>\$901,064.92</u>	<u>\$313,149.44</u>	<u>\$1,749,892.36</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	30.61 %	51.49 %	17.90 %	100.00 %
161. Prorated Total Equipment Expense	<u>664,633.38</u>	<u>1,117,981.00</u>	<u>388,534.85</u>	<u>2,171,149.23</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>128,955.38</u>	<u>216,916.08</u>	<u>75,385.41</u>	<u>421,256.87</u>

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.	5,732.86	6,427.99
165. Primary Maintenance	344,146.25	385,875.26
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	95,002.75	106,522.19
168. Local Maintenance	323,891.18	363,164.19
169. Inventory	4,788.54	5,369.17
170. Equipment Expense - Direct	143,380.37	160,765.77
171. Equipment Expense - Indirect	102,296.29	114,700.09
172. Equipment Expense - Operating	0.00	0.00
173. Administration	168,158.39	162,108.78
174. State Trunkline Maintenance	148,945.10	
175. Sundry Account Rec.	39,434.88	
176. Capital Outlay	0.00	0.00
177. Other	21,060.73	23,614.42
178. Total Payroll	\$1,396,837.34	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$1,396,837.34	Total Distributive \$1,328,547.86

	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	\$187,913.99	\$60,161.10	\$731,416.43	\$564,057.97	\$3,311.59	\$74,396.07	\$1,621,257.15
182. Less: Benefits Recovered	(22,811.32)	(7,303.10)	(88,788.34)	(68,472.31)	(402.00)	(9,031.11)	(196,808.18)
183. Less: Refunds	(1,537.13)	(26,112.07)	(30,317.65)	(37,934.26)	0.00	0.00	(95,901.11)
184. Benefits to be Distributed	163,565.54	26,745.93	612,310.44	457,651.40	2,909.59	65,364.96	1,328,547.86
185. Applicable Labor Cost	1,040,298.97	1,208,457.36	1,208,457.36	1,208,457.36	1,208,457.36	1,208,457.36	
186. Factor	0.157229	0.022132	0.506688	0.378707	0.002408	0.054090	1.121254

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.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	1,108,115.30	17,360.32
189. Primary Maintenance	1,885,086.08	29,532.75
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	911,120.60	14,274.09
192. Local Maintenance	1,621,854.45	25,408.82
193. Other	0.00	0.00
194. TOTAL	\$5,526,176.43	\$86,575.98

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	9,476.94	(41,125.79)	34,220.33	57,849.47	26,155.03	\$86,575.98
196. Applicable Operation Cost	5,526,176.43	5,526,176.43	5,526,176.43	5,526,176.43	5,526,176.43	
197. Factor	0.001715	(0.007442)	0.006192	0.010468	0.004733	\$0.015666

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	
	Primary	Local	Primary	Local	Primary	Local
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	1,031,036.36	701,456.79	94,439.26	223,937.91	1,125,475.62	925,394.70
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,914,618.83	1,647,263.28	0.00	0.00	1,914,618.83	1,647,263.28
202. Total	\$2,945,655.19	\$2,348,720.07	\$94,439.26	\$223,937.91	\$3,040,094.45	\$2,572,657.98

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	\$141,466.34	\$7,478.76
204. Fringe Benefits	146,195.89	42,823.17
205. Equipment Rental	194,810.34	9,435.09
206. Materials	9,864.04	25,431.65
207. Handling Charges	0.00	0.00
208. Overhead	61,167.78	3,492.93
209. Other	0.00	0.00
210. Total Charges for Current Year	\$553,504.39	\$88,661.60
211. Beginning Balance	246,663.08	0.00
212. Sub-Total	800,167.47	88,661.60
213. Less Credits	(732,510.57)	(88,661.60)
214. Ending Balance	\$67,656.90	\$0.00

Year Ended - 2018

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$24,611.66
216. Buildings (975)	8,001.43
217. Equipment Road (976, 981)	1,018,749.58
218. Equipment Shop (977)	1,990.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	19,375.25
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	\$1,072,727.92

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	1,072,727.92	1,072,727.92
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	1,072,727.92	1,072,727.92
227. Less: Depreciation and Depletion 968	0.00	0.00	(782,901.09)	(782,901.09)
228. Net Capital Outlay Expenditure	\$0.00	\$0.00	\$289,826.83	\$289,826.83

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	Primary	Local	County	Total
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 3)	0.00	0.00	2,529,106.40	2,529,106.40
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	280,903.60	280,903.60

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>\$4,098,615.05</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>429,902.62</u>
234. Total Capital Outlay (from Page 13)			<u>1,072,727.92</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>691,075.41</u>
236. Interest Expense (from Page 6 Expenditures)			<u>54,000.53</u>
236 a. Total Deductions			<u>2,247,706.48</u>
236 b. Adjusted MTF Returns			<u>1,850,908.57</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$1,125,475.62</u>	<u>\$925,394.70</u>	<u>2,050,870.32</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,914,618.83</u>	<u>1,647,263.28</u>	<u>3,561,882.11</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(662,148.29)</u>	<u>0.00</u>	<u>(662,148.29)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>2,377,946.16</u>	<u>2,572,657.98</u>	<u>4,950,604.14</u>
241. 90% of Adjusted MTF Returns			<u>1,665,817.71</u>

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>672,969.65</u>	<u>77,976.00</u>	<u>0.00</u>	<u>57,398.50</u>	<u>6,245.78</u>
Fiscal Year	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Expenditures (\$)	<u>313,138.94</u>	<u>99,913.75</u>	<u>0.00</u>	<u>67,831.13</u>	<u>343,150.71</u>
242. TOTAL					<u>\$1,638,624.46</u>

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

$$\underline{4,098,615.05} \times .10 = \underline{409,861.51}$$

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	\$102,296.29
712-724	Fringe Benefits - Shop Employees	114,700.09
721	Drug Testing	3,416.08
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	5,743.27
733	Welding Supplies	4,156.39
734	Safety Supplies - Shop	2,188.48
736	Tire Shop Supplies	0.00
737	Shop Supplies	63,303.71
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	27,099.50
805	Health Services	400.00
806	Laundry Services	2,222.42
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	6,770.56
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	20,743.48
876	Insurance - Boiler and Machine	35,725.95
878	Insurance - Fleet	11,126.31
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	38,249.56
931	Buildings Repairs and Maintenance	52,595.62
932	Yard and Storage Repairs and Maintenance	715.95
933	Shop Equipment Repairs and Maintenance	5,020.33
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	520.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	22,079.13
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	0.00
968	Depreciation - Stockroom Expense	13,485.44
707	Other:	5,411.11
	243. TOTAL	\$537,969.67

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	\$168,158.39
709-714	Administrative Leave	0.00
724	Fringe Benefits	162,108.78
727	Postage	772.09
728	Office Supplies	12,693.36
730	Dues and Subscriptions	10,263.84
801	Contractual Services	12,826.06
803	Legal Services	19,576.79
804	Auditing and Accounting Services	10,550.00
807	Data Processing	0.00
810	Education	46,949.11
850-853	Communications	2,410.12
861	Travel and Mileage	9,923.32
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,731.72
875	Insurance - Building and Contents	2,986.80
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	340.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	9,840.09
882	Insurance - General Liability	0.00
920-923	Utilities	4,531.56
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	14,022.54
942	Building Rental	0.00
955-956	Miscellaneous	429.90
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	10,985.19
	Other:	24,299.25
244. TOTAL		\$525,398.91
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(64,660.71)
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	0.00
	Other:	(30,835.58)
Total Credits to Administrative Expense		\$(95,496.29)
245. Net Administrative Expense		\$429,902.62

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.

Road Name	Location	Amount Spent (\$)	Project Type
SOUTH BRANCH	SOUTH OF 56TH STREET	6,918.66	GravelSurfacing
CLAYBANKS	SOUTH OF 56TH STREET	4,557.25	GravelSurfacing
STATE	BETWEEN 84TH AND 96TH STREET	626.28	GravelSurfacing
FRANK SMITH	NORTH OF 16TH STREET	4,811.17	GravelSurfacing
40TH	WEST OF FRANK SMITH	288.96	GravelSurfacing
STATE RD	NORTH OF 40TH STREET	458.42	GravelSurfacing
80TH STREET	WEST OF HAWKINS	55,575.62	Resurfacing
STATE	NORTH OF 32ND STREET	24,597.25	CulvertReplacement
246. Total		\$97,833.61	

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	\$0.00	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			\$0.00			\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System			Local System		
	*Unit		Expenditures	*Unit		Expenditures
ROADS						
251. Reconstruction	0.00	mi. x	\$0.00	2.00	mi.	\$148,243.52
252. Resurfacing	8.00	mi.	1,088,020.12	0.00	mi.	0.00
253. Gravel Surfacing	0.00	mi.	0.00	0.00	mi.	0.00
254. Paving Gravel Roads	5.00	mi.	5,100.68	3.50	mi.	53,558.66
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	0.75	ea.	32,354.82	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			1,125,475.62			201,802.18
BRIDGES						
261. Replacement	1.00	ea.	0.00	0.00	ea.	98,846.13
262. Recondition or Repair	0.00	ea.	0.00	0.00	ea.	0.00
263. Replace with Culvert	0.00	ea.	0.00	4.00	ea.	624,746.39
264. Bridge Subtotals			0.00			723,592.52
265. TOTAL PRESERVATION - STRUCT IMP			\$1,125,475.62			\$925,394.70

*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				
	Miles Outside Municipalities			Miles Outside Municipalities				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
CHASE	46.45	0.00	113,245.10	12.99	0.00	28,850.79	1,137	19,704.21
CHERRY VALLEY	38.02	0.00	92,692.76	10.78	0.00	23,942.38	396	6,862.68
DOVER	46.34	0.00	112,976.92	10.00	0.00	22,210.00	395	6,845.35
EDEN	54.44	0.00	132,724.72	12.82	0.00	28,473.22	487	8,439.71
ELK	40.79	0.00	99,446.02	22.44	0.00	49,839.24	985	17,070.05
ELLSWORTH	33.56	0.00	81,819.28	25.37	0.00	56,346.77	817	14,158.61
LAKE	44.36	0.00	108,149.68	20.87	0.00	46,352.27	862	14,938.46
NEWKIRK	62.31	0.00	151,911.78	33.72	0.00	74,892.12	632	10,952.56
PEACOCK	46.37	0.00	113,050.06	15.32	0.00	34,025.72	492	8,526.36
PINORA	27.94	0.00	68,117.72	20.52	0.00	45,574.92	717	12,425.61
PLEASANT PLAINS	58.08	0.00	141,599.04	16.03	0.00	35,602.63	1,581	27,398.73
SAUBLE	29.18	0.00	71,140.84	15.47	0.00	34,358.87	333	5,770.89
SWEETWATER	37.18	0.00	90,644.84	7.12	0.00	15,813.52	245	4,245.85
WEBBER	87.27	0.00	212,764.25	4.04	0.00	8,972.84	1,699	29,443.67
YATES	88.81	0.00	216,518.77	16.42	0.00	36,468.82	761	13,188.13
266. Totals	741.10	0.00	\$1,806,801.78	243.91	0.00	\$541,724.11	11,539	\$199,970.87
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* (\$)
Chase	0.00	573,324.46	573,324.46	6,545.50
Cherry Valley	0.00	679,401.84	679,401.84	58,307.75
Dover	0.00	0.00	0.00	4,531.50
Eden	0.00	0.00	0.00	10,573.50
Elk	0.00	0.00	0.00	56,549.00
Elsworth	0.00	0.00	0.00	6,167.88
Lake	0.00	0.00	0.00	8,811.25
Newkirk	0.00	0.00	0.00	9,063.00
Peacock	0.00	0.00	0.00	7,552.50
Pinora				
Pleasant Plains	0.00	696,966.70	696,966.70	60,070.00
Sauble	0.00	1,615.33	1,615.33	5,035.00
Sweetwater	0.00	0.00	0.00	3,021.00
Webber	0.00	92,521.08	92,521.08	109,473.75
Yates	0.00	336.64	336.64	13,594.50
267. Totals	\$0.00	\$2,044,166.05	\$2,044,166.05	\$359,296.13

*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: Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Raymond Road	166,851.96	07/31/2018	Seal Coat
64th Street	166,851.96	07/31/2018	Seal Coat

Work Type: Crush & Shape & Resurf

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
80th Street	56,393.05	11/05/2018	Asphalt

Work Type: Culvert replacement

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
L Lakes Bridge	98,846.13	10/01/2018	Gravel
Forman Road 2160622	215,471.99	10/31/2018	Asphalt
Spruce 2160622	95,309.44	10/31/2018	Asphalt
State 2160622	203,221.29	11/09/2018	Gravel

Work Type: Interchange Redesign & Upgrading

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Broadway 2160622	107,719.99	10/31/2018	Asphalt

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

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Hawkins Road	517,868.75	11/05/2018	Asphalt

Year Ended - 2018

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

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
0070-078	DUE STATE GEN. FUND	257,210.53
0070-083	Due from Employees	0.00
0569	Local Agency Disbursement	0.00
081	Star Lake Drain	0.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
18	Deferred Inflow	104,755.88

Line: 43 Other - B

Account	Description	Amount (\$)
513	OPEB Liability	0.00

Line: 49 Specify - County

Account	Description	Amount (\$)
0671	Permits	19,463.37

Line: 55 FS-Other - County

Account	Description	Amount (\$)
501	Homeland Security	0.00

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
0523-0	USFS GRANT FUNDS	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
0511-0	ARRA	0.00
0511-03	SAFETY GRANT	0.00

Line: 63 OTH-Other - County

Account	Description	Amount (\$)
0539	State FEMA	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
63	Other Local	0.00

Year Ended - 2018

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

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
63	Other	815,003.86

Line: 80 SC-Other - County

Account	Description	Amount (\$)
0600	Other OH	102,438.03

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
0656	ORV Fines	25,175.00

Line: 126 Other - County

Account	Description	Amount (\$)
521	Star Lake Drain	5,369.17

Line: 137 Adjustment - County

Account	Description	Amount (\$)
1	Incorrect starting fund balance from previous year	0.00

Line: 137 Adjustment - Local

Account	Description	Amount (\$)
N/A	Adjustment to Fund Balance	0.00

Line: 137 Adjustment - Primary

Account	Description	Amount (\$)
N/A	Adjustment to Fund Balance	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Parts, Equip. Rental	313,741.76

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
various	other acct w/ equip rent	94,804.44

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
514	Distributive	23,614.42
521	star lake drain	0.00

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
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Year Ended - 2018

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

0070-081	Star Lake Drain	21,060.73
514	Education	0.00

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
513-712	Comp Time	(603.93)
513-716	OPEB	75,000.00
513-724	Wellness Program	0.00

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
513	Other Recovered	(9,031.11)

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
514-705	General Engineering	7,368.98
514-729	Engineer Supplies	3,124.64
514-732	traffic control supplies	2,275.57
514-734	Safety Supply Expenditures	6,303.33
514-802	Consult Eng Salary	5,715.00
514-811	GWOA	(2,353.00)
514-880	Umbrella Insurance	3,720.51

Line: 242 Expenditure10

Account	Description	Amount (\$)
11-151-0	5 MILE	0.00
458-459	BEECH & THIRD	343,150.71

Line: 243 707 Other

Account	Description	Amount (\$)
707	Fines	10.00
707	Wages - Indirect	15,408.95
707	Admin Vehicle	(5,271.78)
791	inventory adjustment	(4,736.06)

Line: 244 244 Other

Account	Description	Amount (\$)
515	Admin. Vehicle	24,299.25
515	Engineer Expenses	0.00
515	Engineer Supply	0.00
515	Consultant Engineer	0.00

Line: 245 245 Other

Account	Description	Amount (\$)
600+630	Other OH	(30,835.58)

Year Ended - 2018

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

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
02-180	Safe Routes to School	0.25
15-151	State Rd. Guardrail	0.50

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
02-160	Safe Routes To School Project	27,873.19
15-151	State Rd. Guardrail	4,481.63

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
458-462	Bike Path Signing	0.00