

Year Ended - 2018

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

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

1. Cash	<u>\$14,920,635.80</u>
2. Investments	<u>73,606,399.96</u>
3. Accounts Receivable :	
a. Michigan Transportation Fund	<u>9,998,081.57</u>
b. State Trunkline Maintenance	<u>384,346.44</u>
c. State Transportation Department - Other	<u>253,447.54</u>
d. Due on County Road Agreement	<u>0.00</u>
e. Due on Special Assessment	<u>0.00</u>
f. Sundry Accounts Receivable	<u>1,945,773.63</u>

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	<u>0.00</u>
5. Road Materials	<u>2,323,445.54</u>
6. Equipment Materials and Parts	<u>710,559.63</u>
7. Prepaid Insurance	<u>1,019,643.77</u>
8. Deferred Expense - Federal Aid	<u>1,295,787.00</u>
9. Other	<u>610,059.41</u>

10. TOTAL ASSETS**\$107,068,180.29**

Year Ended - 2018

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	<u>\$7,150,731.62</u>
12. Notes Payable (Short Term)	<u>0.00</u>
13. Accrued Liability	<u>437,160.28</u>
14. Advances	<u>13,431,457.63</u>
15. Deferred Revenue - Special Assessment District	<u>0.00</u>
16. Deferred Revenue - EDF Forest Rd.(E)	<u>0.00</u>
17. Deferred Revenue	<u>1,204,563.20</u>
18. Other	<u>2,723,545.52</u>

Fund Balances

19. Primary Road Fund	<u>23,357,905.56</u>
20. Local Road Fund	<u>6,819,889.73</u>
21. County Road Commission Fund	<u>51,942,926.75</u>
22. Total Fund Balances	<u>82,120,722.04</u>

23. TOTAL LIABILITIES AND FUND BALANCES

\$107,068,180.29

Year Ended - 2018

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		<u>\$240,030,786.00</u>
25. Land Improvements	\$1,401,222.54	
25 a.Less: Accumulated Depreciation	<u>(1,296,972.25)</u>	<u>104,250.29</u>
26. Depletable Assets	<u>0.00</u>	
26 a.Less: Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>
27. Buildings	<u>29,040,269.80</u>	
27 a.Less: Accumulated Depreciation	<u>(11,381,442.75)</u>	<u>17,658,827.05</u>
28. Equipment - Road	<u>8,150,487.04</u>	
28 a.Less: Accumulated Depreciation	<u>(7,043,904.09)</u>	<u>1,106,582.95</u>
29. Equipment - Shop	<u>963,545.91</u>	
29 a.Less: Accumulated Depreciation	<u>(585,031.47)</u>	<u>378,514.44</u>
30. Equipment - Engineers	<u>225,123.93</u>	
30 a.Less: Accumulated Depreciation	<u>(120,188.99)</u>	<u>104,934.94</u>
31. Equipment - Yard and Storage	<u>1,186,125.42</u>	
31 a.Less: Accumulated Depreciation	<u>(686,005.08)</u>	<u>500,120.34</u>
32. Equipment and Furniture - Office	<u>3,931,105.60</u>	
32 a.Less: Accumulated Depreciation	<u>(3,697,939.59)</u>	<u>233,166.01</u>
33. Infrastructure	<u>1,327,782,377.00</u>	
33 a.Less: Accumulated Depreciation	<u>(785,212,012.00)</u>	<u>542,570,365.00</u>
34. Vehicles	<u>27,513,764.25</u>	
34 a.Less: Accumulated Depreciation	<u>(20,121,919.37)</u>	<u>7,391,844.88</u>
35. Construction Work in Progress		<u>235,282.11</u>
	36. Total Assets	<u>\$810,314,674.01</u>
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	<u>13,716,550.05</u>
	37 b.Local	<u>11,310,928.16</u>
	37 c.Co. Road Comm.	<u>242,716,830.80</u>
	37 d.Infrastructure	<u>542,570,365.00</u>
	38. Total Equities	<u>\$810,314,674.01</u>
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		<u>0.00</u>
40. Notes Payable (Act 143)		<u>977,498.71</u>
41. Vested Vacation and Sick Leave Payable		<u>0.00</u>
42. Installment/Lease Purchase Payable		<u>0.00</u>
43. Other		<u>0.00</u>
	44. Total Liabilities	<u>\$977,498.71</u>
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<u>\$0.00</u>

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)
<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	500,657.05	100,201.95	13,644.90	614,503.90
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	8,440,899.26	0.00	0.00	8,440,899.26
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	4,548.08	4,548.08
55. Other	5,468,159.64	0.00	0.00	5,468,159.64
56. Total Federal Sources	13,909,058.90	0.00	4,548.08	13,913,606.98
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	8,251.80	1,748.20		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	4,491,654.71	2,255,927.81		6,747,582.52
60. Allocation	44,132,317.84	9,349,743.66		53,482,061.50
61. Total MTF	48,632,224.35	11,607,419.67		60,239,644.02
<u>Other</u>				
62. Local Bridge	0.00	0.00		0.00
63. Other	10,000.00	5,836,688.62	82,031.86	5,928,720.48
64. Total Other	10,000.00	5,836,688.62	82,031.86	5,928,720.48
<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)	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	19,901.91	0.00		19,901.91
71. Total EDF	19,901.91	0.00		19,901.91
72. Total State Sources	\$48,662,126.26	\$17,444,108.29	\$82,031.86	\$66,188,266.41

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	\$2,772,742.72	\$347,668.76	\$0.00	\$3,120,411.48
74. Township Contr.	777,282.74	3,676,403.84	162,839.23	4,616,525.81
75. Other	2,076.72	18,748.07	75.32	20,900.11
76. Total Contributions	3,552,102.18	4,042,820.67	162,914.55	7,757,837.40
Charges for Service				
77. Trunkline Maintenance	0.00		6,588,523.37	6,588,523.37
78. Trunkline Non-maintenance	0.00		674,675.99	674,675.99
79. Salvage Sales	0.00	0.00	32,135.88	32,135.88
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	7,295,335.24	7,295,335.24
Interest and Rents				
82. Interest Earned	234,667.71	120,836.35	863,356.77	1,218,860.83
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	234,667.71	120,836.35	863,356.77	1,218,860.83
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.	8,383.20	6,996.03	169,948.28	185,327.51
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	298,746.16	350,170.25	1,880,429.67	2,529,346.08
91. Total Other	307,129.36	357,166.28	2,050,377.95	2,714,673.59
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	\$67,165,741.46	\$22,065,133.54	\$10,472,209.35	\$99,703,084.35

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	\$1,698,979.21	\$1,852,961.14		\$3,551,940.35
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.	1,698,979.21	1,852,961.14		3,551,940.35
Preservation - Structural Improvements				
104. Roads	26,023,776.89	9,875,944.44		35,899,721.33
105. Structures	1,987,887.96	4,034,216.77		6,022,104.73
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	7,105.83	79,774.62		86,880.45
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	28,018,770.68	13,989,935.83		42,008,706.51
Maintenance				
111. Roads	8,266,653.20	6,774,482.61		15,041,135.81
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	4,108,572.86	1,888,425.28		5,996,998.14
115. Traffic Control	5,407,331.82	511,225.96		5,918,557.78
116. Total Maintenance	17,782,557.88	9,174,133.85		26,956,691.73
117. Total Construction, Preservation And Maintenance	47,500,307.77	25,017,030.82		72,517,338.59
Other				
118. Trunkline Maintenance	0.00		6,406,871.03	6,406,871.03
119. Trunkline Non-maintenance	0.00		761,696.60	761,696.60
120. Administrative Expense	707,880.06	372,819.84		1,080,699.90
121. Equipment - Net	(12,519.63)	(9,582.56)	(7,565.17)	(29,667.36)
122. Capital Outlay - Net	1,795,723.45	1,362,650.71	(2,272,632.25)	885,741.91
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	24,917.25	0.00	0.00	24,917.25
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	1,311,121.41	478,516.16	987,257.97	2,776,895.54
127. Total Other	3,827,122.54	2,204,404.15	5,875,628.18	11,907,154.87
128. Total Expenditures	\$51,327,430.31	\$27,221,434.97	\$5,875,628.18	\$84,424,493.46

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	<u>\$67,165,741.46</u>	<u>\$22,065,133.54</u>	<u>\$10,472,209.35</u>	<u>\$99,703,084.35</u>
130. Total Expenditures	<u>51,327,430.31</u>	<u>27,221,434.97</u>	<u>5,875,628.18</u>	<u>84,424,493.46</u>
131. Excess of Revenues Over (Under) Expenditures	<u>15,838,311.15</u>	<u>(5,156,301.43)</u>	<u>4,596,581.17</u>	<u>15,278,590.89</u>
132. Optional Transfers				
132 a. Primary to Local (50%)	<u>(5,349,545.00)</u>	<u>5,349,545.00</u>		<u>0.00</u>
132 b. Local to Primary (15%)	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
133. Emergency Transfers (Local to Primary)	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
134. Total Optional Transfers	<u>(5,349,545.00)</u>	<u>5,349,545.00</u>		<u>0.00</u>
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>10,488,766.15</u>	<u>193,243.57</u>	<u>4,596,581.17</u>	<u>15,278,590.89</u>
136. Beginning Fund	<u>12,869,139.41</u>	<u>6,626,646.16</u>	<u>47,346,345.58</u>	<u>66,842,131.15</u>
137. Adjustment	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
138. Beginning Fund Balance Restated	<u>12,869,139.41</u>	<u>6,626,646.16</u>	<u>47,346,345.58</u>	<u>66,842,131.15</u>
139. Interfund Transfer(County to Primary and/or Local)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
140. Ending Fund Balance	<u>\$23,357,905.56</u>	<u>\$6,819,889.73</u>	<u>\$51,942,926.75</u>	<u>\$82,120,722.04</u>

Year Ended - 2018

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	<u>\$1,548,411.19</u>	
142. Depreciation	<u>2,847,049.20</u>	
143. Other	<u>1,055,814.91</u>	
144. Total Direct		<u>5,451,275.30</u>

145. Indirect Equipment Expense		<u>2,081,022.93</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	<u>0.00</u>	
147. Operating Expenses	<u>831,692.64</u>	
148. Total Operating		<u>\$831,692.64</u>

149. TOTAL EQUIPMENT EXPENSE \$8,363,990.87

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	<u>6,101.44</u>	<u>9,781.55</u>		<u>15,882.99</u>
151. Preservation - Structural Improvement	<u>180,916.41</u>	<u>202,785.49</u>		<u>383,701.90</u>
152. Maintenance	<u>3,355,004.82</u>	<u>2,499,021.88</u>		<u>5,854,026.70</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	<u>419,949.88</u>	<u>419,949.88</u>
154. MDOT	<u>0.00</u>		<u>1,487,399.76</u>	<u>1,487,399.76</u>
155. Other Reimbursable Charges	<u>0.00</u>	<u>0.00</u>	<u>187,526.17</u>	<u>187,526.17</u>
156. All Other Charges	<u>101.10</u>	<u>(437.31)</u>	<u>45,507.04</u>	<u>45,170.83</u>
157. Total Equipment Rental Credits	<u>3,542,123.77</u>	<u>2,711,151.61</u>	<u>2,140,382.85</u>	<u>8,393,658.23</u>

(A) (B) (C) (D)

158. (Gain) or Loss on Usage of Equipment				<u>(29,667.36)</u>
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PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$3,542,123.77</u>	<u>\$2,711,151.61</u>	<u>\$2,140,382.85</u>	<u>\$8,393,658.23</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	<u>42.20 %</u>	<u>32.30 %</u>	<u>25.50 %</u>	<u>100.00 %</u>
161. Prorated Total Equipment Expense	<u>3,529,604.14</u>	<u>2,701,569.05</u>	<u>2,132,817.68</u>	<u>8,363,990.87</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(12,519.63)</u>	<u>(9,582.56)</u>	<u>(7,565.17)</u>	<u>(29,667.36)</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.	\$98,183.01	\$143,853.57
164. Primary Preservation - Struct. Imp.	1,172,540.93	1,717,929.51
165. Primary Maintenance	2,424,740.32	3,552,569.77
166. Local Construction/Cap. Imp.	48,029.12	70,369.11
167. Local Preservation - Struct. Imp.	798,040.37	1,169,236.07
168. Local Maintenance	1,429,097.36	2,093,819.00
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	628,124.85	920,286.34
171. Equipment Expense - Indirect	230,081.85	337,100.74
172. Equipment Expense - Operating	0.00	0.00
173. Administration	878,582.19	1,287,240.65
174. State Trunkline Maintenance	1,162,461.27	
175. Sundry Account Rec.	576,982.71	
176. Capital Outlay	1,118.54	0.00
177. Other	5,632,776.06	4,739,029.18
178. Total Payroll	\$15,080,758.58	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$15,080,758.58	Total Distributive \$16,031,433.94

	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	\$2,395,037.97	\$311,137.25	\$6,275,344.60	\$9,529,891.81	\$82,542.14	\$64,801.49	\$18,658,755.26
182. Less: Benefits Recovered	(321,938.34)	(41,822.71)	(843,524.84)	(1,280,997.46)	(11,095.23)	(8,710.54)	(2,508,089.12)
183. Less: Refunds	(1,861.87)	0.00	0.00	(116,464.60)	(882.77)	(22.96)	(119,232.20)
184. Benefits to be Distributed	2,071,237.76	269,314.54	5,431,819.76	8,132,429.75	70,564.14	56,067.99	16,031,433.94
185. Applicable Labor Cost	10,941,956.31	10,941,956.31	10,941,956.31	10,941,956.31	10,941,956.31	10,941,956.31	
186. Factor	0.189293	0.024613	0.496421	0.743234	0.006449	0.005124	1.465134

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.	\$1,698,979.21	\$104,856.80
188. Primary Preservation - Struct Imp.	28,018,770.68	2,904,840.55
189. Primary Maintenance	17,782,557.88	1,761,753.78
190. Local Construction/Cap. Imp.	1,852,961.14	186,363.91
191. Local Preservation - Struct. Imp.	13,989,935.83	1,410,434.20
192. Local Maintenance	9,174,133.85	921,946.79
193. Other	1,978,866.62	199,859.58
194. TOTAL	\$74,496,205.21	\$7,490,055.61

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	68,480.78	(101,652.40)	0.00	0.00	7,523,227.23	\$7,490,055.61
196. Applicable Operation Cost	74,496,205.21	74,496,205.21	74,496,205.21	74,496,205.21	74,496,205.21	
197. Factor	0.000919	(0.001365)	0.000000	0.000000	0.100988	\$0.100542

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.	<u>\$1,141,450.82</u>	<u>\$315,059.54</u>	<u>\$557,528.39</u>	<u>\$1,537,901.60</u>	<u>\$1,698,979.21</u>	<u>\$1,852,961.14</u>
199. Preser - Struct. Imp.	<u>6,276,793.57</u>	<u>5,025,513.16</u>	<u>21,734,871.28</u>	<u>8,884,648.05</u>	<u>28,011,664.85</u>	<u>13,910,161.21</u>
200. Special Assessment	<u>714.68</u>	<u>8,023.44</u>	<u>6,391.15</u>	<u>71,751.18</u>	<u>7,105.83</u>	<u>79,774.62</u>
201. Maintenance	<u>14,042,155.85</u>	<u>8,399,153.07</u>	<u>3,740,402.03</u>	<u>774,980.78</u>	<u>17,782,557.88</u>	<u>9,174,133.85</u>
202. Total	<u>\$21,461,114.92</u>	<u>\$13,747,749.21</u>	<u>\$26,039,192.85</u>	<u>\$11,269,281.61</u>	<u>\$47,500,307.77</u>	<u>\$25,017,030.82</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	\$1,001,137.79	\$161,323.48
204. Fringe Benefits	1,439,916.00	232,237.66
205. Equipment Rental	1,309,133.62	178,266.14
206. Materials	1,667,663.45	45,471.09
207. Handling Charges	0.00	0.00
208. Overhead	1,216,162.41	144,398.23
209. Other	0.00	0.00
210. Total Charges for Current Year	\$6,634,013.27	\$761,696.60
211. Beginning Balance	289,028.23	505,106.07
212. Sub-Total	6,923,041.50	1,266,802.67
213. Less Credits	(6,538,695.06)	(1,013,355.13)
214. Ending Balance	\$384,346.44	\$253,447.54

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)	230,472.11
217. Equipment Road (976, 981)	4,190,871.35
218. Equipment Shop (977)	148,818.00
219. Equipment Engineers (978)	10,988.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	78,665.50
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$4,659,814.96</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	1,966,441.91	1,505,120.23	1,188,252.82	4,659,814.96
225. Less: Equipment Retirements 689	(650.46)	(542.82)	(13,186.37)	(14,379.65)
226. Sub-total	1,965,791.45	1,504,577.41	1,175,066.45	4,645,435.31
227. Less: Depreciation and Depletion 968	(170,068.00)	(141,926.70)	(3,447,698.70)	(3,759,693.40)
228. Net Capital Outlay Expenditure	<u>\$1,795,723.45</u>	<u>\$1,362,650.71</u>	<u>\$(2,272,632.25)</u>	<u>\$885,741.91</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)	11,920,826.60	9,948,277.45	241,664,619.05	263,533,723.10
230. Percentage of Total	4.52 %	3.77 %	91.70 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>8,383.20</u>	<u>6,996.03</u>	<u>169,948.28</u>	<u>185,327.51</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>\$60,239,644.02</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>1,080,699.90</u>
234. Total Capital Outlay (from Page 13)			<u>4,659,814.96</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>24,917.25</u>
236 a. Total Deductions			<u>5,765,432.11</u>
236 b. Adjusted MTF Returns			<u>54,474,211.91</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$28,018,770.68</u>	<u>\$13,989,935.83</u>	<u>42,008,706.51</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>17,782,557.88</u>	<u>9,174,133.85</u>	<u>26,956,691.73</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(2,598,775.37)</u>	<u>0.00</u>	<u>(2,598,775.37)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>43,202,553.19</u>	<u>23,164,069.68</u>	<u>66,366,622.87</u>
241. 90% of Adjusted MTF Returns			<u>49,026,790.72</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>2,061,970.27</u>	<u>775,461.81</u>	<u>3,027,530.94</u>	<u>2,787,434.26</u>	<u>927,077.53</u>
Fiscal Year	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Expenditures (\$)	<u>367,364.91</u>	<u>2,991,565.88</u>	<u>1,856,876.47</u>	<u>1,280,690.60</u>	<u>24,774.72</u>
242. TOTAL					<u>\$16,100,747.39</u>

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

$$\underline{0,239,644.02} \times .10 = \underline{6,023,964.40}$$

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	\$230,081.85
712-724	Fringe Benefits - Shop Employees	337,100.74
721	Drug Testing	0.00
728	Office Supplies - Shop	1,353.68
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	0.00
734	Safety Supplies - Shop	8,537.48
736	Tire Shop Supplies	0.00
737	Shop Supplies	100,126.28
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	6,822.22
807	Data Processing - Shop	3,518.39
810	Education Expense - Shop	352.06
850-859	Communications - Shop	50,775.32
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	8,489.48
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	384,352.56
883	Insurance - Underground Tank	9,668.58
921-923	Utilities - Shop and Storage Buildings	279,254.43
931	Buildings Repairs and Maintenance	89,835.19
932	Yard and Storage Repairs and Maintenance	3,609.70
933	Shop Equipment Repairs and Maintenance	7,920.11
934	Office Equipment Repairs and Maintenance	2,200.00
941	Equipment Rental - Shop Pickup/Wrecker	10,819.44
944-947	Underground Storage Tank Expense	400.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	352,635.81
968	Depreciation - Storage Building	45,827.60
968	Depreciation - Shop Equipment	51,286.16
968	Depreciation - Stockroom Expense	34,671.70
707	Other:	61,384.15
	243. TOTAL	\$2,081,022.93

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	\$878,582.19
709-714	Administrative Leave	0.00
724	Fringe Benefits	1,287,240.65
727	Postage	7,054.34
728	Office Supplies	14,458.63
730	Dues and Subscriptions	35,461.15
801	Contractual Services	18,000.00
803	Legal Services	0.00
804	Auditing and Accounting Services	20,000.00
807	Data Processing	138,896.48
810	Education	9,662.50
850-853	Communications	60,478.99
861	Travel and Mileage	1,687.85
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	0.00
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	5,550.96
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	12,668.00
882	Insurance - General Liability	0.00
920-923	Utilities	144,575.16
931	Building Repair/Maintenance	44,056.36
934	Office Equipment Repair/Maintenance	875.14
942	Building Rental	0.00
955-956	Miscellaneous	1,677.09
966-967	Overhead	0.00
968	Depreciation - Buildings	126,896.36
968	Depreciation - Engineering Equipment	442.27
968	Depreciation - Office Equipment and Furniture	82,749.83
	Other:	7,071.63
	244. TOTAL	\$2,898,085.58
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(66,635.51)
629	Overhead - State Trunkline Maintenance	(1,749,141.48)
691	Purchase Discounts	0.00
	Other:	(1,608.69)
	Total Credits to Administrative Expense	\$(1,817,385.68)
	245. Net Administrative Expense	\$1,080,699.90

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>
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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 \$0.00	0.13 mi.	\$1,852,961.14
248. Widening	0.00 mi.	1,698,979.21	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		\$1,698,979.21		\$1,852,961.14

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.00 mi.	x \$1,603,346.99	1.21 mi.	\$820,561.76
252. Resurfacing	10.38 mi.	19,354,875.76	3.73 mi.	5,698,730.95
253. Gravel Surfacing	0.00 mi.	0.00	18.00 mi.	1,805,601.30
254. Paving Gravel Roads	0.00 mi.	65.58	1.60 mi.	1,026,212.17
SAFETY PROJECTS				
255. Intersection Improvements	22.00 ea.	4,999,243.05	2.00 ea.	466,660.25
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	2.00 ea.	64,396.21	1.00 ea.	58,178.01
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	1.00 ea.	8,955.13	1.00 ea.	79,774.62
260. Subtotals		26,030,882.72		9,955,719.06
BRIDGES				
261. Replacement	2.00 ea.	1,551,135.83	2.00 ea.	3,628,108.55
262. Recondition or Repair	0.00 ea.	436,752.13	2.00 ea.	406,108.22
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		1,987,887.96		4,034,216.77
265. TOTAL PRESERVATION - STRUCT IMP		\$28,018,770.68		\$13,989,935.83

*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 (\$)
Armada	48.63	3.64	124,764.55	28.19	2.48	92,980.30	5,379	92,088.48
Bruce	60.29	35.28	219,044.37	22.42	13.82	222,671.94	8,700	148,944.00
Chesterfield	131.46	131.46	591,701.49	22.03	22.03	324,876.42	43,381	742,682.72
Clinton	218.04	218.04	981,398.01	56.22	56.22	829,076.36	96,796	1,657,147.52
Harrison	67.86	67.86	305,437.86	21.90	21.90	322,959.29	24,587	420,929.44
Lenox	55.56	14.03	163,194.80	19.03	8.61	149,833.15	10,470	179,246.40
Macomb	256.82	256.82	1,155,946.85	33.37	33.37	492,107.37	79,580	1,362,409.60
Ray	49.52	9.98	140,171.84	24.85	9.55	174,402.05	3,739	64,011.68
Richmond	66.44	9.12	179,133.01	19.03	3.57	86,566.03	3,665	62,744.80
Shelby	232.27	232.27	1,045,447.29	45.66	45.66	673,348.02	73,804	1,263,524.48
Washington	99.16	99.16	446,319.18	37.20	37.20	548,588.41	25,139	430,379.68
266. Totals	1,286.05	1,077.66	\$5,352,559.25	329.90	254.41	\$3,917,409.34	375,240	\$6,424,108.80

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

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Armada	0.00	665,306.30	665,306.30	23,655.00
Bruce	1,852,961.14	604,945.41	2,457,906.55	210,789.01
Chesterfield	0.00	789,740.76	789,740.76	38,361.13
Clinton	212.85	4,840,577.46	4,840,790.31	1,284,303.88
Harrison	0.00	487,409.13	487,409.13	4,775.74
Lenox	0.00	733,524.95	733,524.95	22,005.00
Macomb	1,106,011.49	3,928,514.52	5,034,526.01	2,097,129.43
Ray	0.00	4,937,208.31	4,937,208.31	23,655.00
Richmond	0.00	495,595.68	495,595.68	22,875.00
Shelby	6,345.78	2,573,326.73	2,579,672.51	278,084.38
Washington	0.00	2,928,044.75	2,928,044.75	610,892.24
267. Totals	\$2,965,531.26	\$22,984,194.00	\$25,949,725.26	\$4,616,525.81

*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: Crush & Shape & Resurf

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Santa Ana Street and Santa Barbara Street	1,469,689.00	06/29/2018	Asphalt

Work Type: Hot Mixed Asphalt Resurfacing (One Course)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
North Avenue from 32 Mile Road to southern boundary of Village of Armada	226,051.00	08/17/2018	Asphalt
New Haven Road from North Avenue to 28 Mile excluding culvert	676,289.00	07/20/2018	Asphalt

Work Type: Mill/Repair Subbase/HMA Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
26 Mile Road from HCMA Bridge to Dickens St	313,246.00	08/31/2018	Asphalt

Work Type: New Construction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
0000112017	1,700,000.00	10/27/2017	Concrete

Work Type: Overband Crack Fill

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
12 Mile Road from Mound to Ryan	24,952.00	07/27/2018	Asphalt
14 Mile Road from Mound to Ryan	24,952.00	07/27/2018	Composite
12 Mile Road from Mound to Van Dyke M53	24,952.00	08/08/2018	Composite

Year Ended - 2018

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

Dalcoma Drive between M59 south to 19 Mile Raod	9,360.00	08/15/2018	Asphalt
19 Mile Road from Hayes to Romeo Plank	10,000.00	08/21/2018	Composite
Utica Road from 14 Mile Road north to 15 Mile Road	31,390.00	06/27/2018	Composite
10 Mile Road from Hayes Road to Groesbeck Hwy M97	14,600.00	09/20/2018	Composite