


2018  
FISCAL YEAR  
ANNUAL FINANCIAL REPORT  
BOARD OF COUNTY ROAD COMMISSIONERS  
Otsego 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	\$1,256,893.27
2. Investments	2,191,862.79
3. Accounts Receivable :	
a. Michigan Transportation Fund	747,234.61
b. State Trunkline Maintenance	181,848.67
c. State Transportation Department - Other	18,543.12
d. Due on County Road Agreement	30,000.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	1,428,543.18

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

4. Deferred Expense State Aid	0.00
5. Road Materials	546,430.45
6. Equipment Materials and Parts	317,236.99
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

**10. TOTAL ASSETS****\$6,718,593.08**

Year Ended - 2018

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

**Liabilities and Fund Balances****Liabilities**

11. Accounts Payable	\$157,577.59
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	114,586.45
14. Advances	455,897.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,087,745.43
18. Other	44,741.58

**Fund Balances**

19. Primary Road Fund	231,891.29
20. Local Road Fund	0.00
21. County Road Commission Fund	4,626,153.74
<b>22. Total Fund Balances</b>	<b>4,858,045.03</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$6,718,593.08**

Year Ended - 2018

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

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$125,501.18
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	3,936,130.42	
27 a.Less: Accumulated Depreciation	(1,978,308.41)	1,957,822.01
28. Equipment - Road	7,656,679.51	
28 a.Less: Accumulated Depreciation	(6,023,390.02)	1,633,289.49
29. Equipment - Shop	106,678.59	
29 a.Less: Accumulated Depreciation	(103,662.74)	3,015.85
30. Equipment - Engineers	13,562.44	
30 a.Less: Accumulated Depreciation	(13,562.44)	0.00
31. Equipment - Yard and Storage	1,799.69	
31 a.Less: Accumulated Depreciation	(1,799.69)	0.00
32. Equipment and Furniture - Office	42,047.36	
32 a.Less: Accumulated Depreciation	(40,261.18)	1,786.18
33. Infrastructure	46,632,601.15	
33 a.Less: Accumulated Depreciation	(14,303,150.72)	32,329,450.43
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	<b>36. Total Assets</b>	<b>\$36,050,865.14</b>
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	3,721,414.71
	37 d.Infrastructure	32,329,450.43
	<b>38. Total Equities</b>	<b>\$36,050,865.14</b>
<u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		655,000.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		252,218.73
42. Installment/Lease Purchase Payable		360,011.13
43. Other		0.00
	<b>44. Total Liabilities</b>	<b>\$1,267,229.86</b>
<u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<b>\$0.00</b>

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)
<b>Taxes</b>				
46. County Wide Millage	\$0.00	\$0.00	\$1,056,096.14	\$1,056,096.14
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	1,056,096.14	1,056,096.14
<b>Licenses and Permits</b>				
49. Specify	214,102.36	0.00	0.00	214,102.36
<b>Federal Sources</b>				
50. Surface Tran. Program (STP)	654,441.13	0.00	0.00	654,441.13
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	654,441.13	0.00	0.00	654,441.13
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
57. Engineering	6,207.47	3,792.53		10,000.00
58. Snow Removal	0.00	315,151.81		315,151.81
59. Urban Road	362,882.43	164,963.92		527,846.35
60. Allocation	2,960,495.36	1,808,748.01		4,769,243.37
61. Total MTF	3,329,585.26	2,292,656.27		5,622,241.53
<b>Other</b>				
62. Local Bridge	0.00	0.00		0.00
63. Other	1,284,205.85	0.00	0.00	1,284,205.85
64. Total Other	1,284,205.85	0.00	0.00	1,284,205.85
<b>Economic Development Fund</b>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	0.00	0.00		0.00
68. Forest Road (E)	85,106.76	0.00		85,106.76
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	85,106.76	0.00		85,106.76
<b>72. Total State Sources</b>	<b>\$4,698,897.87</b>	<b>\$2,292,656.27</b>	<b>\$0.00</b>	<b>\$6,991,554.14</b>

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)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$15,926.25	\$0.00	\$15,926.25
74. Township Contr.	462,500.00	127,118.10	0.00	589,618.10
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	462,500.00	143,044.35	0.00	605,544.35
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		1,325,777.69	1,325,777.69
78. Trunkline Non-maintenance	0.00		494,722.03	494,722.03
79. Salvage Sales	0.00	0.00	5,901.16	5,901.16
80. Other	0.00	0.00	169,624.32	169,624.32
81. Total Charges	0.00	0.00	1,996,025.20	1,996,025.20
<b>Interest and Rents</b>				
82. Interest Earned	0.00	0.00	65,043.69	65,043.69
83. Property Rentals	0.00	0.00	26,056.45	26,056.45
84. Total Interest/Rents	0.00	0.00	91,100.14	91,100.14
<b>Other</b>				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	77,539.31	77,539.31
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	54,185.00	54,185.00
91. Total Other	0.00	0.00	131,724.31	131,724.31
<b>Other Financing Sources</b>				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	162,055.92	162,055.92
96. Total Other Fin. Sources	0.00	0.00	162,055.92	162,055.92
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$6,029,941.36</b>	<b>\$2,435,700.62</b>	<b>\$3,437,001.71</b>	<b>\$11,902,643.69</b>

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)
<b>Construction/Capacity Improvement</b>				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
<b>Preservation - Structural Improvements</b>				
104. Roads	3,327,202.39	276,890.66		3,604,093.05
105. Structures	0.00	0.00		0.00
106. Safety Projects	34,381.01	0.00		34,381.01
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.	3,361,583.40	276,890.66		3,638,474.06
<b>Maintenance</b>				
111. Roads	431,938.24	1,215,457.09		1,647,395.33
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,040,357.37	730,238.81		1,770,596.18
115. Traffic Control	134,256.62	104,710.19		238,966.81
116. Total Maintenance	1,606,552.23	2,050,406.09		3,656,958.32
117. Total Construction, Preservation And Maintenance	4,968,135.63	2,327,296.75		7,295,432.38
<b>Other</b>				
118. Trunkline Maintenance	0.00		1,325,777.69	1,325,777.69
119. Trunkline Non-maintenance	0.00		494,722.02	494,722.02
120. Administrative Expense	506,895.62	237,452.56		744,348.18
121. Equipment - Net	82,632.87	111,337.26	98,392.29	292,362.42
122. Capital Outlay - Net	0.00	0.00	229,031.19	229,031.19
123. Debt Principal Payment	0.00	0.00	1,133,133.90	1,133,133.90
124. Interest Expense	0.00	0.00	63,235.96	63,235.96
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	589,528.49	348,789.82	3,344,293.05	4,282,611.36
<b>128. Total Expenditures</b>	<b>\$5,557,664.12</b>	<b>\$2,676,086.57</b>	<b>\$3,344,293.05</b>	<b>\$11,578,043.74</b>

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	\$6,029,941.36	\$2,435,700.62	\$3,437,001.71	\$11,902,643.69
130. Total Expenditures	5,557,664.12	2,676,086.57	3,344,293.05	11,578,043.74
131. Excess of Revenues Over (Under) Expenditures	472,277.24	(240,385.95)	92,708.66	324,599.95
132. Optional Transfers				
132 a. Primary to Local (50%)	(240,385.95)	240,385.95		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	(240,385.95)	240,385.95		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	231,891.29	0.00	92,708.66	324,599.95
136. Beginning Fund	0.00	0.00	4,533,445.08	4,533,445.08
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	0.00	0.00	4,533,445.08	4,533,445.08
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$231,891.29	\$0.00	\$4,626,153.74	\$4,858,045.03



Year Ended - 2018  
 Start: 01/01/2018 End: 12/31/2018

**EQUIPMENT EXPENSE**

Direct Equipment Expense

141. Labor and Fringe Benefits	\$483,938.42
142. Depreciation	556,340.78
143. Other	237,001.12
<b>144. Total Direct</b>	<b>1,277,280.32</b>

145. Indirect Equipment Expense	715,869.07
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	284,782.61
<b>148. Total Operating</b>	<b>\$284,782.61</b>

**149. TOTAL EQUIPMENT EXPENSE** \$2,277,932.00

**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	24,738.25	23,408.68		48,146.93
152. Maintenance	536,460.10	732,734.57		1,269,194.67
153. Inventory Operations	0.00	0.00	11,710.45	11,710.45
154. MDOT	0.00		587,588.50	587,588.50
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	68,929.03	68,929.03
157. Total Equipment Rental Credits	561,198.35	756,143.25	668,227.98	1,985,569.58
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				292,362.42

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	\$561,198.35	\$756,143.25	\$668,227.98	\$1,985,569.58
	(A)	(B)	(C)	(D)
160. Percent of Total	28.26 %	38.08 %	33.65 %	100.00 %
161. Prorated Total Equipment Expense	643,831.22	867,480.51	766,620.27	2,277,932.00
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	82,632.87	111,337.26	98,392.29	292,362.42

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.	49,823.28	103,895.04
165. Primary Maintenance	207,297.99	432,272.33
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	9,559.76	19,934.59
168. Local Maintenance	297,705.62	620,796.80
169. Inventory	3,597.12	7,500.87
170. Equipment Expense - Direct	156,857.67	327,090.65
171. Equipment Expense - Indirect	146,235.87	304,941.32
172. Equipment Expense - Operating	0.00	0.00
173. Administration	240,648.65	388,460.13
174. State Trunkline Maintenance	291,319.85	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	9,118.28	19,014.08
177. Other	120,883.82	252,075.42
<b>178. Total Payroll</b>	<b>\$1,533,047.91</b>	
179. Less Applicable Payroll	(345,680.85)	
<b>180. Total Applicable Labor Cost</b>	<b>\$1,187,367.06</b>	Total Distributive <b>\$2,475,981.23</b>

	709-714 Vacation Holiday Sick Leave Longevity	719 Workers Comp. Insurance	715 - 718 Soc. Sec. Retirement	716 Health Insurance	717 Life and Disability Insurance	720 - 725 Other	Distributive Total Calc.
181. Total Fringe Benefits	\$257,137.12	\$37,049.09	\$1,200,805.69	\$1,400,695.93	\$15,017.91	\$0.00	\$2,910,705.74
182. Less: Benefits Recovered	0.00	0.00	0.00	(434,724.51)	0.00	0.00	(434,724.51)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	257,137.12	37,049.09	1,200,805.69	965,971.42	15,017.91	0.00	2,475,981.23
185. Applicable Labor Cost	1,187,367.06	1,187,367.06	1,187,367.06	1,187,367.06	1,187,367.06	0.00	
186. Factor	0.216561	0.031203	1.011318	0.813541	0.012648	0.000000	2.085271

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.	3,133,951.93	227,631.46
189. Primary Maintenance	1,497,768.31	108,784.90
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	258,140.84	18,749.80
192. Local Maintenance	1,911,564.69	138,840.45
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$6,801,425.77</b>	<b>\$494,006.61</b>

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	3,943.67	(26,153.58)	33,242.00	0.00	482,974.52	\$494,006.61
196. Applicable Operation Cost	6,801,425.77	6,801,425.77	6,801,425.77	6,801,425.77	6,801,425.77	
197. Factor	0.000580	(0.003845)	0.004888	0.000000	0.071011	\$0.072634

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	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	203,072.04	78,138.99	3,158,511.36	198,751.67	3,361,583.40	276,890.66
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,606,552.23	2,050,406.09	0.00	0.00	1,606,552.23	2,050,406.09
<b>202. Total</b>	<u>\$1,809,624.27</u>	<u>\$2,128,545.08</u>	<u>\$3,158,511.36</u>	<u>\$198,751.67</u>	<u>\$4,968,135.63</u>	<u>\$2,327,296.75</u>

Year Ended - 2018

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

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$259,667.86	\$31,651.99
204. Fringe Benefits	358,009.55	43,714.57
205. Equipment Rental	544,467.16	43,121.34
206. Materials	27,520.63	2,826.22
207. Handling Charges	0.00	0.00
208. Overhead	130,374.49	38,757.03
209. Other	5,738.00	334,650.87
<b>210. Total Charges for Current Year</b>	<b>\$1,325,777.69</b>	<b>\$494,722.02</b>
211. Beginning Balance	181,848.67	18,543.12
212. Sub-Total	1,507,626.36	513,265.14
213. Less Credits	(1,325,777.69)	(494,722.02)
<b>214. Ending Balance</b>	<b>\$181,848.67</b>	<b>\$18,543.12</b>

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)	877,895.05
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$877,895.05</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	877,895.05	877,895.05
225. Less: Equipment Retirements 689	0.00	0.00	(110.69)	(110.69)
226. Sub-total	0.00	0.00	877,784.36	877,784.36
227. Less: Depreciation and Depletion 968	0.00	0.00	(648,753.17)	(648,753.17)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$229,031.19</u>	<u>\$229,031.19</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	3,492,383.52	3,492,383.52
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	0.00	77,539.31	77,539.31

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)

	<b>Primary Road Fund</b>	<b>Local Road Fund</b>	<b>Total</b>
232. Michigan Transportation Fund (MTF) Returns			\$5,622,241.53
<b>DEDUCTIONS</b>			
233. Administrative Expense (from Page 6 Expenditures)			744,348.18
234. Total Capital Outlay (from Page 13)			877,895.05
235. Debt Principal Payment (from Page 6 Expenditures)			1,133,133.90
236. Interest Expense (from Page 6 Expenditures)			63,235.96
236 a. Total Deductions			2,818,613.09
236 b. Adjusted MTF Returns			2,803,628.44
237. Preser - Struct Imp (from Page 6 Expenditures)	\$3,361,583.40	\$276,890.66	3,638,474.06
238. Routine Maintenance (from Page 6 Expenditures)	1,606,552.23	2,050,406.09	3,656,958.32
239. Less Federal Aid for Preser - Struct Imp	(654,441.13)	0.00	(654,441.13)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	4,313,694.50	2,327,296.75	6,640,991.25
241. 90% of Adjusted MTF Returns			2,523,265.60

**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)

<b>Fiscal Year</b>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Expenditures (\$)</b>	<u>543,826.86</u>	<u>398,372.47</u>	<u>729,390.27</u>	<u>656,504.16</u>	<u>1,429,818.66</u>
<b>Fiscal Year</b>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>Expenditures (\$)</b>	<u>577,914.35</u>	<u>320,696.28</u>	<u>419,216.64</u>	<u>164,542.36</u>	<u>244,727.03</u>
				<b>242. TOTAL</b>	<u>\$5,485,009.08</u>

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

$$\underline{5,622,241.53} \times .10 = \underline{562,224.15}$$



Year Ended - 2018

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

**INDIRECT EQUIPMENT AND STORAGE EXPENSE  
Activity 511**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$146,235.87
712-724	Fringe Benefits - Shop Employees	304,941.43
721	Drug Testing	5,403.00
728	Office Supplies - Shop	1,046.16
731	Janitor Supplies - Shop	4,101.99
733	Welding Supplies	2,186.70
734	Safety Supplies - Shop	2,095.48
736	Tire Shop Supplies	0.00
737	Shop Supplies	27,723.84
791	Equipment Material/Parts Inventory Adjustment	169.58
801	Contractual Services - Shop	833.53
805	Health Services	0.00
806	Laundry Services	3,402.09
807	Data Processing - Shop	4,321.80
810	Education Expense - Shop	228.90
850-859	Communications - Shop	3,457.22
861	Travel and Mileage - Shop Employees	140.98
862	Freight Costs	0.00
875	Insurance - Shop Buildings	28,431.70
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	50,469.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	42,507.78
931	Buildings Repairs and Maintenance	12,579.08
932	Yard and Storage Repairs and Maintenance	15,594.47
933	Shop Equipment Repairs and Maintenance	0.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	17,153.78
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	39,690.71
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	3,046.28
968	Depreciation - Stockroom Expense	0.00
707	Other:	107.70
	<b>243. TOTAL</b>	<b>\$715,869.07</b>

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)

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
703-708	Salaries and Wages	\$185,407.23
709-714	Administrative Leave	63,768.20
724	Fringe Benefits	388,460.13
727	Postage	248.85
728	Office Supplies	6,930.67
730	Dues and Subscriptions	11,255.90
801	Contractual Services	21,715.38
803	Legal Services	6,634.13
804	Auditing and Accounting Services	9,188.50
807	Data Processing	1,364.17
810	Education	5,893.94
850-853	Communications	4,488.79
861	Travel and Mileage	936.00
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,801.90
875	Insurance - Building and Contents	2,033.30
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	4,519.00
881	Insurance - Errors and Omissions	12,198.00
882	Insurance - General Liability	0.00
920-923	Utilities	4,674.29
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	8,724.13
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	2,124.79
	Other:	1,980.88
	<b>244. TOTAL</b>	<b>\$744,348.18</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	0.00
	Other:	0.00
	<b>Total Credits to Administrative Expense</b>	<b>\$0.00</b>
	<b>245. Net Administrative Expense</b>	<b>\$744,348.18</b>

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>
Old Alba Road	Hayes Township	246,723.10	Resurfacing
		<b>246. Total</b>	
		<u>\$246,723.10</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
<b>ROADS</b>				
247. New Construction, New Location	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
<b>BRIDGES</b>				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
<b>250. TOTAL CONSTRUCTION/CAPACITY IMP</b>		<b>\$0.00</b>		<b>\$0.00</b>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
251. Reconstruction	3.93 mi.	x \$2,424,974.65	2.50 mi.	\$151,813.39
252. Resurfacing	7.91 mi.	936,608.75	0.58 mi.	80,083.20
253. Gravel Surfacing	0.00 mi.	0.00	0.19 mi.	44,763.71
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	230.36
<b>SAFETY PROJECTS</b>				
255. Intersection Improvements	0.00 ea.	0.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	0.00	0.00 ea.	0.00
<b>MISCELLANEOUS</b>				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	0.00 ea.	0.00
<b>260. Subtotals</b>		<b>3,361,583.40</b>		<b>276,890.66</b>
<b>BRIDGES</b>				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
<b>264. Bridge Subtotals</b>		<b>0.00</b>		<b>0.00</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$3,361,583.40</b>		<b>\$276,890.66</b>

\*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**

**Local Roads**

**Primary Roads**

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 (\$)
Bagley	70.02	39.36	254,033.87	23.70	17.64	276,736.25	5,886	102,004.38
Charlton	87.24	0.00	212,691.11	43.90	0.00	97,501.90	1,354	23,464.82
Chester	66.75	0.00	162,736.50	22.90	0.00	50,860.90	1,292	22,390.36
Corwith	104.55	0.00	254,892.91	48.88	0.00	108,562.48	1,748	30,292.84
Dover	28.52	0.00	69,531.76	17.06	0.00	37,890.26	561	9,722.13
Elmira	43.62	0.00	106,345.56	14.54	0.00	32,293.34	1,687	29,235.71
Hayes	77.91	0.00	189,944.59	17.27	0.00	38,356.67	2,619	45,387.27
Livingston	46.24	12.02	138,179.47	25.31	4.16	109,062.15	2,525	43,758.25
Otsego Lake	74.58	26.41	237,736.01	20.59	6.72	131,101.27	2,847	49,338.51
<b>266. Totals</b>	<b>599.43</b>	<b>77.79</b>	<b>\$1,626,091.78</b>	<b>234.15</b>	<b>28.52</b>	<b>\$882,365.22</b>	<b>20,519</b>	<b>\$355,594.27</b>

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**

<b>Township</b>	<b>Construction/ Capacity Improvement (\$)</b>	<b>Preservation - Struct Improvement (\$)</b>	<b>Total (\$)</b>	<b>Township Contributions* (\$)</b>
Bagley	0.00	740,875.05	740,875.05	82,500.00
Charlton	0.00	155,001.51	155,001.51	5,000.00
Chester	0.00	747,403.57	747,403.57	100,000.00
Corwith	0.00	0.00	0.00	0.00
Elmira	0.00	94,226.70	94,226.70	41,747.30
Hayes	0.00	397,858.98	397,858.98	180,370.80
Livingston	0.00	1,450,646.13	1,450,646.13	100,000.00
Otsego Lake	0.00	32,440.75	32,440.75	80,000.00
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$3,618,452.69</b>	<b>\$3,618,452.69</b>	<b>\$589,618.10</b>

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

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

Year Ended - 2018

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

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

**Work Type:** Bituminous Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
✓ 18-01-01	367,172.54	08/10/2018	Asphalt
✓ 18-08-02	269,959.52	08/24/2018	Asphalt
✓ 18-01-02/18-09-01	317,897.38	10/30/2018	Asphalt
✓ 18-07-01	246,723.10	08/31/2018	Asphalt
✓ 18-07-02	151,135.88	08/20/2018	Asphalt
✓ 18-06-02	79,730.88	08/14/2018	Asphalt

**Work Type:** Crush & Shape & Resurf

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
✓ 18-08-01	1,180,686.61	08/31/2018	Asphalt
✓ 18-03-01	747,403.56	11/03/2018	Asphalt

**Work Type:** Site distance improvements w/new aggregate surface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
✓ 18-02-01	26,905.33	09/19/2018	Gravel