2018

FISCAL YEAR

ANNUAL FINANCIAL REPORT

BOARD OF COUNTY ROAD COMMISSIONERS

Shiawassee 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

Jennifer L Brosser
Chief Financial Officer

Chairman

5/28/19
Date

Shiawassee

Year Ended - 2018

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

BALANCE SHEET

Assets

General Operating Fund

1. Cash	$1,400,746.95	
2. Investments	2,536,561.88	
3. AccountsReceivable :		
a. Michigan Transportation Fund	1,119,694.27	
b. State Trunkline Maintenance	88,594.57	
c. State Transportation Department - Other	605.81	
d. Due on County Road Agreement	100,614.74	
e. Due on Special Assessement	0.00	
f. Sundry Accounts Receivable	9,400.08	
Inventories/Pre-Paid Insurance/Other		
4. Deferred Expense State Aid	0.00	
5. Road Materials	234,048.04	
6. Equipment Materials and Parts	176,411.46	
7. Prepaid Insurance	510.00	
8. Deferred Expense - Federal Aid	0.00	
9. Other	499,297.44	
10. TOTAL ASSETS		**$6,166,485.24**

Shiawassee

Year Ended - 2018

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	$63,780.12	
12. Notes Payable (Short Term)	0.00	
13. Accrued Liability	86,588.65	
14. Advances	491,470.00	
15. Deferred Revenue - Special Assessment District	0.00	
16. Deferred Revenue - EDF Forest Rd.(E)	0.00	
17. Deferred Revenue	0.00	
18. Other	171,763.74	

Fund Balances

19. Primary Road Fund	1,260,717.91	
20. Local Road Fund	965,126.32	
21. County Road Commission Fund	3,127,038.50	
22. Total Fund Balances	5,352,882.73	
23. TOTAL LIABILITIES AND FUND BALANCES		**$6,166,485.24**

CAPITAL ASSETS ACCOUNT GROUP

	(A)	(B)	
Assets			
24. Land		$597,646.05	
25. Land Improvements	$427,722.34		
25 a.Less: Accumulated Depreciation	(128,316.69)	299,405.65	
26. Depletable Assets	153,402.11		
26 a.Less: Accumulated Depreciation	(153,402.11)	0.00	
27. Buildings	3,327,240.17		
27 a.Less: Accumulated Depreciation	(2,307,660.36)	1,019,579.81	
28. Equipment - Road	9,020,506.49		
28 a.Less: Accumulated Depreciation	(7,053,185.19)	1,967,321.30	
29. Equipment - Shop	176,084.03		
29 a.Less: Accumulated Depreciation	(134,655.83)	41,428.20	
30. Equipment - Engineers	64,588.77		
30 a.Less: Accumulated Depreciation	(53,243.58)	11,345.19	
31. Equipment - Yard and Storage	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Equipment and Furniture - Office	177,872.74		
32 a.Less: Accumulated Depreciation	(101,690.27)	76,182.47	
33. Infrastructure	79,432,332.03		
33 a.Less: Accumulated Depreciation	(38,184,577.78)	41,247,754.25	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		**$45,260,662.92**
Equities			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	4,010,644.03	
	37 d.Infrastructure	41,250,018.89	
	38. Total Equities		**$45,260,662.92**
Long Term Debt			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		269,421.44	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		**$269,421.44**
Fiduciary Fund			
45. Deferred Compensation (Pension) Plan			**$0.00**

Shiawassee

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)
Taxes				
46. County Wide Millage	$0.00	$0.00	$0.00	$0.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	0.00	0.00
Licenses and Permits				
49. Specify	8,202.48	14,736.15	19,961.37	42,900.00
Federal Sources				
50. Surface Tran. Program (STP)	75,659.84	0.00	0.00	75,659.84
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	750,621.53	0.00	0.00	750,621.53
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	826,281.37	0.00	0.00	826,281.37
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,733.99	3,266.01		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	169,706.62	73,537.17		243,243.79
60. Allocation	5,049,375.49	2,448,962.38		7,498,337.87
61. Total MTF	5,225,816.10	2,525,765.56		7,751,581.66
Other				
62. Local Bridge	138,874.88	1,866.68		140,741.56
63. Other	1,591,333.85	0.00	0.00	1,591,333.85
64. Total Other	1,730,208.73	1,866.68	0.00	1,732,075.41
Economic Development Fund				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	0.00	0.00		0.00
68. Forest Road (E)	0.00	0.00		0.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	0.00	0.00		0.00
72. Total State Sources	$6,956,024.83	$2,527,632.24	$0.00	$9,483,657.07

Shiawassee

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.	562,523.66	1,826,015.84	0.00	2,388,539.50
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	562,523.66	1,826,015.84	0.00	2,388,539.50
Charges for Service				
77. Trunkline Maintenance	0.00		1,432,781.62	1,432,781.62
78. Trunkline Non-maintenance	0.00		0.00	0.00
79. Salvage Sales	0.00	0.00	0.00	0.00
80. Other	0.00	0.00	30,861.92	30,861.92
81. Total Charges	0.00	0.00	1,463,643.54	1,463,643.54
Interest and Rents				
82. Interest Earned	4,096.55	7,359.65	9,969.27	21,425.47
83. Property Rentals	0.00	0.00	14,893.60	14,893.60
84. Total Interest/Rents	4,096.55	7,359.65	24,862.87	36,319.07
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	59,215.00	59,215.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	3,864.75	3,864.75
91. Total Other	0.00	0.00	63,079.75	63,079.75
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	**$8,357,128.89**	**$4,375,743.88**	**$1,571,547.53**	**$14,304,420.30**

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	3,090,487.42	1,464,491.19		4,554,978.61
105. Structures	63.87	1,147,607.54		1,147,671.41
106. Safety Projects	0.00	0.00		0.00
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.	3,090,551.29	2,612,098.73		5,702,650.02
Maintenence				
111. Roads	1,861,644.93	2,381,811.20		4,243,456.13
112. Structures	89,743.57	46,951.09		136,694.66
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	494,493.89	471,257.65		965,751.54
115. Traffic Control	228,094.74	194,473.43		422,568.17
116. Total Maintenance	2,673,977.13	3,094,493.37		5,768,470.50
117. Total Construction, Preservation And Maintenance	5,764,528.42	5,706,592.10		11,471,120.52
Other				
118. Trunkline Maintenance	0.00		991,423.81	991,423.81
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	500,679.10	495,647.04		996,326.14
121. Equipment - Net	352,919.39	543,283.31	185,841.13	1,082,043.83
122. Capital Outlay - Net	0.00	0.00	(275,117.08)	(275,117.08)
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	0.00	0.00	0.00	0.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	28,297.18	28,297.18
127. Total Other	853,598.49	1,038,930.35	930,445.04	2,822,973.88
128. Total Expenditures	**$6,618,126.91**	**$6,745,522.45**	**$930,445.04**	**$14,294,094.40**

Shiawassee

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	$8,357,128.89	$4,375,743.88	$1,571,547.53	$14,304,420.30
130. Total Expenditures	6,618,126.91	6,745,522.45	930,445.04	14,294,094.40
131. Excess of Revenues Over (Under) Expenditures	1,739,001.98	(2,369,778.57)	641,102.49	10,325.90
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,500,000.00)	1,500,000.00		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	(1,500,000.00)	1,500,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	239,001.98	(869,778.57)	641,102.49	10,325.90
136. Beginning Fund	1,021,715.93	1,834,904.89	2,485,936.01	5,342,556.83
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,021,715.93	1,834,904.89	2,485,936.01	5,342,556.83
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	$1,260,717.91	$965,126.32	$3,127,038.50	$5,352,882.73

Year Ended - 2018

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	$601,582.54	
142. Depreciation	933,277.60	
143. Other	370,175.93	
144. Total Direct		1,905,036.07
145. Indirect Equipment Expense		737,886.56

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	262,101.57	
148. Total Operating		$262,101.57

149. TOTAL EQUIPMENT EXPENSE $2,905,024.20

Equipment Rental Credits:

	Primary	Local	County	Total
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	47,901.58	79,505.25		127,406.83
152. Maintenance	546,681.66	835,794.83		1,382,476.49
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		253,897.64	253,897.64
155. Other Reimbursable Charges	0.00	0.00	431.70	431.70
156. All Other Charges	0.00	0.00	58,767.71	58,767.71
157. Total Equipment Rental Credits	594,583.24	915,300.08	313,097.05	1,822,980.37
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				1,082,043.83

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	$594,583.24	$915,300.08	$313,097.05	$1,822,980.37
	(A)	(B)	(C)	(D)
160. Percent of Total	32.62 %	50.21 %	17.18 %	100.00 %
161. Prorated Total Equipment Expense	947,502.63	1,458,583.39	498,938.18	2,905,024.20
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	352,919.39	543,283.31	185,841.13	1,082,043.83

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	$0.00	$0.00
164. Primary Preservation - Struct. Imp.	22,096.75	52,524.18
165. Primary Maintenance	388,951.15	924,540.56
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	47,520.24	112,956.06
168. Local Maintenance	361,393.75	859,036.36
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	179,957.20	427,759.97
171. Equipment Expense - Indirect	100,690.67	239,342.67
172. Equipment Expense - Operating	0.00	0.00
173. Administration	274,771.60	601,292.00
174. State Trunkline Maintenance	196,985.34	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	135,773.58	322,735.08
178. Total Payroll	$1,708,140.28	
179. Less Applicable Payroll	(196,985.34)	
180. Total Applicable Labor Cost	$1,511,154.94	Total Distributive $3,540,186.88

	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	$253,019.74	$99,497.86	$1,233,836.35	$2,245,344.78	$6,844.10	$24,332.50	$3,862,875.33
182. Less: Benefits Recovered	(19,744.38)	(7,764.31)	(96,282.35)	(175,215.35)	(534.08)	(1,898.78)	(301,439.25)
183. Less: Refunds	0.00	(14,042.43)	0.00	(7,206.77)	0.00	0.00	(21,249.20)
184. Benefits to be Distributed	233,275.36	77,691.12	1,137,554.00	2,062,922.66	6,310.02	22,433.72	3,540,186.88
185. Applicable Labor Cost	1,236,383.34	1,511,154.94	1,511,154.94	1,511,154.94	1,511,154.94	1,511,154.94	
186. Factor	0.188676	0.051412	0.752771	1.365130	0.004176	0.014845	2.377010

Shiawassee

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.	2,788,098.81	201,578.83
189. Primary Maintenance	2,600,364.08	174,486.70
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	2,441,649.71	170,449.03
192. Local Maintenance	2,892,565.63	201,927.73
193. Other	0.00	0.00
194. TOTAL	$10,722,678.23	$748,442.29

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	2,823.45	58,498.35	59,666.00	0.00	627,454.49	$748,442.29
196. Applicable Operation Cost	10,722,678.23	10,722,678.23	10,722,678.23	10,722,678.23	10,722,678.23	
197. Factor	0.000263	0.005456	0.005564	0.000000	0.058517	$0.069800

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.	159,865.69	594,271.07	2,930,685.60	2,017,827.66	3,090,551.29	2,612,098.73
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	2,166,753.74	2,350,710.66	507,223.39	743,782.71	2,673,977.13	3,094,493.37
202. Total	$2,326,619.43	$2,944,981.73	$3,437,908.99	$2,761,610.37	$5,764,528.42	$5,706,592.10

Shiawassee

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	$196,985.34	$158.43
204. Fringe Benefits	301,439.25	292.16
205. Equipment Rental	253,897.64	107.75
206. Materials	145,918.76	0.00
207. Handling Charges	0.00	0.00
208. Overhead	93,182.82	47.47
209. Other	0.00	0.00
210. Total Charges for Current Year	$991,423.81	$605.81
211. Beginning Balance	173,294.08	0.00
212. Sub-Total	1,164,717.89	605.81
213. Less Credits	(1,076,123.32)	0.00
214. Ending Balance	$88,594.57	$605.81

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)	100,390.00
217. Equipment Road (976, 981)	706,263.27
218. Equipment Shop (977)	14,776.90
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	13,708.15
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	$835,138.32

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	835,138.32	835,138.32
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	835,138.32	835,138.32
227. Less: Depreciation and Depletion 968	0.00	0.00	(1,110,255.40)	(1,110,255.40)
228. Net Capital Outlay Expenditure	$0.00	$0.00	$(275,117.08)	$(275,117.08)

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	4,553,724.73	4,553,724.73
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	59,215.00	59,215.00

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			$7,751,581.66
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			996,326.14
234. Total Capital Outlay (from Page 13)			835,138.32
235. Debt Principal Payment (from Page 6 Expenditures)			0.00
236. Interest Expense (from Page 6 Expenditures)			0.00
236 a. Total Deductions			1,831,464.46
236 b. Adjusted MTF Returns			5,920,117.20
237. Preser - Struct Imp (from Page 6 Expenditures)	$3,090,551.29	$2,612,098.73	5,702,650.02
238. Routine Maintenance (from Page 6 Expenditures)	2,673,977.13	3,094,493.37	5,768,470.50
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	5,764,528.42	5,706,592.10	11,471,120.52
241. 90% of Adjusted MTF Returns			5,328,105.48

Shiawassee

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	2009	2010	2011	2012	2013
Expenditures ($)	38,245.82	127,982.94	47,684.82	38,964.72	27,491.79

Fiscal Year	2014	2015	2016	2017	2018
Expenditures ($)	127,079.37	47,479.28	85,329.11	108,042.27	451,414.54

242. TOTAL $1,099,714.66

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

7,751,581.66 x .10 = 775,158.17

Shiawassee

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	$92,580.56
712-724	Fringe Benefits - Shop Employees	216,909.03
721	Drug Testing	1,488.42
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	5,649.87
733	Welding Supplies	7,357.24
734	Safety Supplies - Shop	5,679.47
736	Tire Shop Supplies	0.00
737	Shop Supplies	48,884.37
791	Equipment Material/Parts Inventory Adjustment	9,105.03
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	14,920.38
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	0.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	11,113.23
875	Insurance - Shop Buildings	9,726.21
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	54,856.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	36,709.94
931	Buildings Repairs and Maintenance	8,010.37
932	Yard and Storage Repairs and Maintenance	48,868.82
933	Shop Equipment Repairs and Maintenance	0.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	21,067.28
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	67,701.09
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	2,159.45
968	Depreciation - Stockroom Expense	0.00
707	Other:	75,099.80
	243. TOTAL	$737,886.56

Shiawassee

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	$275,373.10
709-714	Administrative Leave	0.00
724	Fringe Benefits	642,394.26
727	Postage	1,003.45
728	Office Supplies	3,082.78
730	Dues and Subscriptions	18,708.63
801	Contractual Services	26,831.50
803	Legal Services	12,268.23
804	Auditing and Accounting Services	10,532.90
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	10,073.63
861	Travel and Mileage	7,946.88
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	4,201.91
875	Insurance - Building and Contents	1,929.13
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	17,088.00
882	Insurance - General Liability	0.00
920-923	Utilities	5,287.28
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	31,541.37
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	11,305.90
968	Depreciation - Engineering Equipment	1,305.57
968	Depreciation - Office Equipment and Furniture	13,473.35
	Other:	11,513.34
	244. TOTAL	$1,105,861.21

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	(473.52)
629	Overhead - State Trunkline Maintenance	(93,182.82)
691	Purchase Discounts	(15,878.73)
	Other:	0.00
	Total Credits to Administrative Expense	$(109,535.07)
	245. Net Administrative Expense	$996,326.14

Shiawassee

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
	246. Total		

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	$101,019.91	0.00 mi.	$0.00
252. Resurfacing	33.58 mi.		2,989,467.51	6.41 mi.	618,394.29
253. Gravel Surfacing	0.00 mi.		0.00	27.82 mi.	769,308.02
254. Paving Gravel Roads	0.00 mi.		0.00	0.51 mi.	76,788.88
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	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			3,090,487.42		1,464,491.19
BRIDGES					
261. Replacement	0.00 ea.		0.00	0.10 ea.	1,134,294.31
262. Recondition or Repair	0.00 ea.		63.87	0.00 ea.	13,313.23
263. Replace with Culvert	0.00 ea.		0.00	0.00 ea.	0.00
264. Bridge Subtotals			63.87		1,147,607.54
265. TOTAL PRESERVATION - STRUCT IMP			$3,090,551.29		$2,612,098.73

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

Shiawassee

Year Ended - 2018

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

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

	Local Roads			Primary Roads				
	Miles Outside Municipalities			Miles Outside Municipalities				
Township	**Total Local (mi)**	**Local Urban (mi)**	**Funds Received ($)**	**Total Primary (mi)**	**Primary Urban (mi)**	**Funds Received ($)**	**Population Outside Municipalities**	**Funds Received ($)**
Antrim	50.04	0.00	121,997.52	23.22	0.00	51,571.62	2,161	37,450.13
Bennington	43.06	0.00	104,980.28	20.55	0.00	45,641.55	3,168	54,901.44
Burns	43.80	0.00	106,784.40	22.98	0.00	51,038.58	3,457	59,909.81
Caledonia	52.79	16.90	164,479.32	22.33	7.11	139,920.37	4,475	77,551.75
Fairfield	32.65	0.00	79,600.70	17.45	0.00	38,756.45	755	13,084.15
Hazelton	47.44	0.00	115,658.72	30.97	0.00	68,784.37	2,071	35,890.43
Middlebury	42.28	0.00	103,078.64	7.09	0.00	15,746.89	1,510	26,168.30
New Haven	57.45	0.00	140,063.10	24.45	0.00	54,303.45	1,329	23,031.57
Owosso	49.56	16.61	155,990.65	25.04	7.25	147,717.84	4,821	83,547.93
Perry	41.98	0.00	102,347.24	21.40	0.00	47,529.40	4,327	74,986.91
Rush	58.86	1.05	145,723.53	22.01	1.50	67,940.21	1,291	22,373.03
Sciota	29.64	0.00	72,262.32	18.29	0.00	40,622.09	1,833	31,765.89
Shiawassee	40.98	0.00	99,909.24	32.74	0.00	72,715.54	2,840	49,217.20
Venice	40.79	0.00	99,446.02	26.72	0.00	59,345.12	2,578	44,676.74
Vernon	62.00	0.00	151,156.00	28.41	0.00	63,098.61	4,614	79,960.62
Woodhull	37.13	1.96	94,672.26	23.11	0.72	60,474.19	3,810	66,027.30
266. Totals	730.45	36.52	$1,858,149.94	366.76	16.58	$1,025,206.28	45,040	$780,543.20

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 ($)	Township Contributions* ($)
Antrim	0.00	174,817.54	174,817.54	294,074.75
Bennington	0.00	394,501.25	394,501.25	152,143.37
Burns	0.00	94,941.94	94,941.94	157,133.79
Caledonia	0.00	131,144.21	131,144.21	114,376.67
Fairfield	0.00	363,780.67	363,780.67	46,952.65
Hazelton	0.00	552,015.73	552,015.73	131,357.78
Middlebury	0.00	264,941.65	264,941.65	177,783.30
New Haven	0.00	519,606.58	519,606.58	73,790.68
Owosso	0.00	137,407.59	137,407.59	101,076.48
Perry	0.00	157,243.62	157,243.62	154,266.70
Rush	0.00	563,183.15	563,183.15	101,730.92
Sciota	0.00	522,754.72	522,754.72	184,937.64
Shiawassee	0.00	88,077.69	88,077.69	77,908.69
Venice	0.00	348,193.38	348,193.38	221,316.55
Vernon	0.00	1,237,067.05	1,237,067.05	253,794.43
Woodhull	0.00	152,973.25	152,973.25	145,895.10
267. Totals	**$0.00**	**$5,702,650.02**	**$5,702,650.02**	**$2,388,539.50**

*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.

Shiawassee

Year Ended - 2018

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

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Bituminous overlays of 1.5 inches or less

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.002.180202	373,234.56	06/07/2018	Seal Coat
497.004.180309	30,438.13	06/18/2018	Asphalt
459.014.180214	185,518.97	06/18/2018	Asphalt
459.005.180305	295,182.32	06/16/2018	Seal Coat
459.006.180306	408,794.99	06/18/2018	Seal Coat
489.006.180406	101,274.83	08/10/2018	Seal Coat
459.006.180506	41,945.91	06/20/2018	Seal Coat
489.007.180207	87,266.85	09/01/2018	Seal Coat
489.007.180307	39,229.80	09/01/2018	Seal Coat
459.008.180208	412,661.77	06/16/2018	Seal Coat
459.008.180308	88,720.41	06/17/2018	Seal Coat
459.010.180210	77,612.95	05/09/2018	Seal Coat
459.011.180211	468,749.51	05/01/2018	Seal Coat
459.011.180311	72,011.53	05/04/2018	Seal Coat
459.012.180212	321,136.52	05/22/2018	Seal Coat
489.012.180612	130,740.27	05/16/2018	Seal Coat
459.013.180213	88,077.69	05/10/2018	Seal Coat
489.014.180314	83,711.18	06/06/2018	Seal Coat
459.004.180104	107,915.52	07/16/2018	Asphalt

Work Type: Bituminous Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.001.180301	126,912.68	06/13/2018	Asphalt
489.009.180209	132,969.86	06/18/2018	Asphalt

Work Type: Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
467.001.180501	55,965.58	06/11/2018	Seal Coat
467.002.180802	87,970.81	06/08/2018	Seal Coat
497.002.180602	53,520.04	06/08/2018	Seal Coat
467.003.180203	84,682.73	06/12/2018	Seal Coat
467.015.180215	97,242.53	06/12/2018	Seal Coat
497.015.180315	75,285.49	06/15/2018	Seal Coat

Work Type: New material layer over prepared aggregate surface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.016.180216	76,788.88	06/15/2018	Asphalt

Work Type: Overband Crack Fill

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
467.001.180401	9,857.41	05/09/2018	Asphalt
497.010.180510	4,768.14	05/11/2018	Asphalt
497.012.180312	13,668.95	05/14/2018	Asphalt
497.003.180803	4,062.06	05/17/2018	Asphalt

Work Type: Single Course Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.001.180201	47,904.86	06/13/2018	Seal Coat