



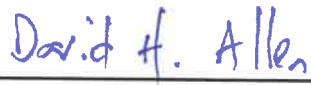
2018
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
St. Joseph County
Michigan
Year Ended 2018

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

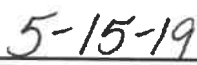
ATTEST



Chief Financial Officer

Chairman



Date

Year Ended - 2018

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

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

1. Cash	\$3,183,781.43
2. Investments	2,034,854.09
3. Accounts Receivable :	
a. Michigan Transportation Fund	992,164.68
b. State Trunkline Maintenance	0.00
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	1,504,050.37
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	445,268.71

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	816,831.22
5. Road Materials	155,178.04
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS**\$9,132,128.54**

Year Ended - 2018

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$51,617.94
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	37,333.35
14. Advances	0.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,504,050.37
18. Other	147,309.91

Fund Balances

19. Primary Road Fund	5,867,116.17
20. Local Road Fund	0.00
21. County Road Commission Fund	1,524,700.80
22. Total Fund Balances	7,391,816.97

23. TOTAL LIABILITIES AND FUND BALANCES**\$9,132,128.54**

Year Ended - 2018

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$171,517.49
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	106,835.25	
26 a.Less: Accumulated Depreciation	(75,823.09)	31,012.16
27. Buildings	3,445,899.77	
27 a.Less: Accumulated Depreciation	(874,816.07)	2,571,083.70
28. Equipment - Road	9,470,709.34	
28 a.Less: Accumulated Depreciation	(7,262,427.05)	2,208,282.29
29. Equipment - Shop	254,307.54	
29 a.Less: Accumulated Depreciation	(232,493.29)	21,814.25
30. Equipment - Engineers	77,779.02	
30 a.Less: Accumulated Depreciation	(61,656.90)	16,122.12
31. Equipment - Yard and Storage	61,354.71	
31 a.Less: Accumulated Depreciation	(40,079.71)	21,275.00
32. Equipment and Furniture - Office	218,962.06	
32 a.Less: Accumulated Depreciation	(150,897.91)	68,064.15
33. Infrastructure	70,975,883.76	
33 a.Less: Accumulated Depreciation	(38,381,711.14)	32,594,172.62
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$37,703,343.78
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	5,109,171.16
	37 d.Infrastructure	32,594,172.62
	38. Total Equities	\$37,703,343.78
<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		106,300.00
42. Installment/Lease Purchase Payable		318,234.00
43. Other		0.00
	44. Total Liabilities	\$424,534.00
<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	\$1,488,308.34	\$0.00	\$1,488,308.34
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	1,488,308.34	0.00	1,488,308.34
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	28,570.00	28,570.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	339,268.86	0.00	0.00	339,268.86
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	256,984.48	0.00	0.00	256,984.48
56. Total Federal Sources	596,253.34	0.00	0.00	596,253.34
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	6,571.45	3,428.55		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	288,321.02	96,806.79		385,127.81
60. Allocation	4,369,228.77	2,279,577.23		6,648,806.00
61. Total MTF	4,664,121.24	2,379,812.57		7,043,933.81
<u>Other</u>				
62. Local Bridge	0.00	0.00		0.00
63. Other	521,469.46	885,898.29	0.00	1,407,367.75
64. Total Other	521,469.46	885,898.29	0.00	1,407,367.75
<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	0.00	0.00		0.00
71. Total EDF	0.00	0.00		0.00
72. Total State Sources	\$5,185,590.70	\$3,265,710.86	\$0.00	\$8,451,301.56

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	\$568,458.02	\$568,458.02
74. Township Contr.	0.00	463,302.42	0.00	463,302.42
75. Other	0.00	0.00	474,158.70	474,158.70
76. Total Contributions	0.00	463,302.42	1,042,616.72	1,505,919.14
Charges for Service				
77. Trunkline Maintenance	0.00		0.00	0.00
78. Trunkline Non-maintenance	0.00		0.00	0.00
79. Salvage Sales	0.00	0.00	3,436.40	3,436.40
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	3,436.40	3,436.40
Interest and Rents				
82. Interest Earned	31,702.79	0.00	7,436.46	39,139.25
83. Property Rentals	0.00	0.00	788.65	788.65
84. Total Interest/Rents	31,702.79	0.00	8,225.11	39,927.90
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	388,912.73	388,912.73
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	33,717.04	33,717.04
91. Total Other	0.00	0.00	422,629.77	422,629.77
Other Financing Sources				
92. County Appropriation	0.00	76,000.00	0.00	76,000.00
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	76,000.00	0.00	76,000.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$5,813,546.83	\$5,293,321.62	\$1,505,478.00	\$12,612,346.45

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	1,464,999.25	1,329,698.70		2,794,697.95
105. Structures	527,919.89	1,724.90		529,644.79
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.	1,992,919.14	1,331,423.60		3,324,342.74
Maintenance				
111. Roads	1,789,141.23	3,325,294.05		5,114,435.28
112. Structures	11,187.84	11,725.16		22,913.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	403,689.93	503,039.05		906,728.98
115. Traffic Control	56,157.13	73,162.37		129,319.50
116. Total Maintenance	2,260,176.13	3,913,220.63		6,173,396.76
117. Total Construction, Preservation And Maintenance	4,253,095.27	5,244,644.23		9,497,739.50
Other				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	246,537.51	304,014.25		550,551.76
121. Equipment - Net	(136,468.87)	(343,117.63)	(65,638.20)	(545,224.70)
122. Capital Outlay - Net	0.00	0.00	148,163.55	148,163.55
123. Debt Principal Payment	0.00	0.00	370,414.00	370,414.00
124. Interest Expense	0.00	0.00	11,699.16	11,699.16
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	510,271.53	510,271.53
127. Total Other	110,068.64	(39,103.38)	974,910.04	1,045,875.30
128. Total Expenditures	\$4,363,163.91	\$5,205,540.85	\$974,910.04	\$10,543,614.80

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	\$5,813,546.83	\$5,293,321.62	\$1,505,478.00	\$12,612,346.45
130. Total Expenditures	4,363,163.91	5,205,540.85	974,910.04	10,543,614.80
131. Excess of Revenues Over (Under) Expenditures	1,450,382.92	87,780.77	530,567.96	2,068,731.65
132. Optional Transfers				
132 a. Primary to Local (50%)	0.00	0.00		0.00
132 b. Local to Primary (15%)	87,780.77	(87,780.77)		0.00
133. Emergency Transfers (Local to Primary)	0.00	0.00		0.00
134. Total Optional Transfers	87,780.77	(87,780.77)		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,538,163.69	0.00	530,567.96	2,068,731.65
136. Beginning Fund	4,328,952.48	0.00	994,132.84	5,323,085.32
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	4,328,952.48	0.00	994,132.84	5,323,085.32
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$5,867,116.17	\$0.00	\$1,524,700.80	\$7,391,816.97

Year Ended - 2018

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$168,888.35	
142. Depreciation	<u>828,878.28</u>	
143. Other	<u>269,252.76</u>	
144. Total Direct		<u>1,267,019.39</u>

145. Indirect Equipment Expense		<u>561,244.54</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>295,462.23</u>	
148. Total Operating		<u>\$295,462.23</u>

149. TOTAL EQUIPMENT EXPENSE \$2,123,726.16**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	14,195.05	158,774.88		172,969.93
152. Maintenance	653,839.07	1,520,833.73		2,174,672.80
153. Inventory Operations	0.00	0.00	46,298.47	46,298.47
154. MDOT	0.00		0.00	0.00
155. Other Reimbursable Charges	0.00	0.00	124,571.90	124,571.90
156. All Other Charges	0.00	0.00	150,437.76	150,437.76
157. Total Equipment Rental Credits	<u>668,034.12</u>	<u>1,679,608.61</u>	<u>321,308.13</u>	<u>2,668,950.86</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(545,224.70)</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$668,034.12</u>	<u>\$1,679,608.61</u>	<u>\$321,308.13</u>	<u>\$2,668,950.86</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	25.03 %	62.93 %	12.04 %	100.00 %
161. Prorated Total Equipment Expense	<u>531,565.25</u>	<u>1,336,490.98</u>	<u>255,669.93</u>	<u>2,123,726.16</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(136,468.87)</u>	<u>(343,117.63)</u>	<u>(65,638.20)</u>	<u>(545,224.70)</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.	21,262.08	18,412.43
165. Primary Maintenance	260,301.57	225,414.65
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	58,096.37	50,310.00
168. Local Maintenance	535,138.78	463,416.81
169. Inventory	12,966.70	0.00
170. Equipment Expense - Direct	93,905.82	81,320.09
171. Equipment Expense - Indirect	143,942.70	124,650.78
172. Equipment Expense - Operating	0.00	0.00
173. Administration	139,985.34	121,223.80
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	69,913.66	
176. Capital Outlay	528,030.67	0.00
177. Other	0.00	0.00
178. Total Payroll	\$1,863,543.69	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$1,863,543.69	Total Distributive \$1,084,748.56

	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	\$239,292.48	\$(15,234.15)	\$328,724.44	\$505,504.68	\$1,953.60	\$24,507.24	\$1,084,748.29
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	239,292.48	(15,234.15)	328,724.44	505,504.68	1,953.60	24,507.24	1,084,748.29
185. Applicable Labor Cost	1,252,632.66	1,252,632.66	1,252,632.66	1,252,632.66	1,252,632.66	1,252,632.66	
186. Factor	0.191032	(0.012162)	0.262427	0.403554	0.001560	0.019565	0.865976

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.	1,536,641.84	74,823.70
189. Primary Maintenance	2,168,363.35	105,584.12
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,029,666.06	50,137.53
192. Local Maintenance	3,754,258.16	182,806.09
193. Other	755,986.46	755,986.46
194. TOTAL	\$9,244,915.87	\$1,169,337.90

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	2,840.87	9,919.96	0.00	437,399.30	0.00	\$450,160.13
196. Applicable Operation Cost	9,244,915.87	9,244,915.87	9,244,915.87	9,244,915.87	9,244,915.87	
197. Factor	0.000307	0.001073	0.000000	0.047312	0.000000	\$0.048692

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.	86,115.91	838,475.80	1,906,803.23	492,947.80	1,992,919.14	1,331,423.60
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	2,139,329.58	3,817,203.50	120,846.55	96,017.13	2,260,176.13	3,913,220.63
202. Total	<u>\$2,225,445.49</u>	<u>\$4,655,679.30</u>	<u>\$2,027,649.78</u>	<u>\$588,964.93</u>	<u>\$4,253,095.27</u>	<u>\$5,244,644.23</u>

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	\$0.00	\$0.00
204. Fringe Benefits	0.00	0.00
205. Equipment Rental	0.00	0.00
206. Materials	0.00	0.00
207. Handling Charges	0.00	0.00
208. Overhead	0.00	0.00
209. Other	0.00	0.00
210. Total Charges for Current Year	\$0.00	\$0.00
211. Beginning Balance	0.00	0.00
212. Sub-Total	0.00	0.00
213. Less Credits	0.00	0.00
214. Ending Balance	\$0.00	\$0.00

Year Ended - 2018

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	53,512.40
217. Equipment Road (976, 981)	1,117,069.29
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>\$1,170,581.69</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,170,581.69	1,170,581.69
225. Less: Equipment Retirements 689	0.00	0.00	(78,712.27)	(78,712.27)
226. Sub-total	0.00	0.00	1,091,869.42	1,091,869.42
227. Less: Depreciation and Depletion 968	0.00	0.00	(943,705.87)	(943,705.87)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$148,163.55</u>	<u>\$148,163.55</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	4,961,007.61	4,961,007.61
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>0.00</u>	<u>0.00</u>	<u>388,912.73</u>	<u>388,912.73</u>

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>\$7,043,933.81</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>550,551.76</u>
234. Total Capital Outlay (from Page 13)			<u>1,170,581.69</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>370,414.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>11,699.16</u>
236 a. Total Deductions			<u>2,103,246.61</u>
236 b. Adjusted MTF Returns			<u>4,940,687.20</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$1,992,919.14</u>	<u>\$1,331,423.60</u>	<u>3,324,342.74</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>2,260,176.13</u>	<u>3,913,220.63</u>	<u>6,173,396.76</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(596,253.34)</u>	<u>0.00</u>	<u>(596,253.34)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>3,656,841.93</u>	<u>5,244,644.23</u>	<u>8,901,486.16</u>
241. 90% of Adjusted MTF Returns			<u>4,446,618.48</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>281,008.00</u>	<u>514,973.00</u>	<u>60,690.00</u>	<u>0.00</u>	<u>0.00</u>
Fiscal Year	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Expenditures (\$)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>279,160.00</u>	<u>37,469.47</u>
242. TOTAL					<u>\$1,173,300.47</u>

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

$$\underline{7,043,933.81} \times .10 = \underline{704,393.38}$$

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	\$143,942.70
712-724	Fringe Benefits - Shop Employees	114,936.25
721	Drug Testing	1,702.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	3,241.35
733	Welding Supplies	4,494.29
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	48,944.36
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	0.00
810	Education Expense - Shop	479.00
850-859	Communications - Shop	11,164.20
861	Travel and Mileage - Shop Employees	1,617.71
862	Freight Costs	3,164.67
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	0.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	31,667.47
931	Buildings Repairs and Maintenance	9,307.18
932	Yard and Storage Repairs and Maintenance	28,370.08
933	Shop Equipment Repairs and Maintenance	0.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	57,929.62
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	90,875.21
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	5,972.95
968	Depreciation - Stockroom Expense	3,435.50
707	Other:	0.00
	243. TOTAL	\$561,244.54

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	\$139,985.34
709-714	Administrative Leave	0.00
724	Fringe Benefits	111,776.34
727	Postage	1,103.61
728	Office Supplies	5,765.98
730	Dues and Subscriptions	201,921.39
801	Contractual Services	5,632.18
803	Legal Services	1,374.00
804	Auditing and Accounting Services	25,271.98
807	Data Processing	0.00
810	Education	324.00
850-853	Communications	5,129.51
861	Travel and Mileage	2,758.58
862	Freight	79.00
873	Public Relations	90.45
874	Advertising	996.95
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	440.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	0.00
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	27,443.31
942	Building Rental	0.00
955-956	Miscellaneous	2,971.90
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	3,693.82
968	Depreciation - Office Equipment and Furniture	10,585.61
	Other:	3,989.95
	244. TOTAL	\$551,333.90
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(782.14)
	Other:	0.00
	Total Credits to Administrative Expense	\$(782.14)
	245. Net Administrative Expense	\$550,551.76

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	35.82 mi.	x \$1,464,999.25	3.25 mi.	\$1,329,698.70
252. Resurfacing	0.00 mi.	0.00	0.00 mi.	0.00
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	0.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	0.00	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		1,464,999.25		1,329,698.70
BRIDGES				
261. Replacement	5.00 ea.	527,919.89	5.00 ea.	1,724.90
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		527,919.89		1,724.90
265. TOTAL PRESERVATION - STRUCT IMP		\$1,992,919.14		\$1,331,423.60

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

Year Ended - 2018

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

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Burr Oak	45.17	3.33	117,174.07	24.68	0.13	56,465.80	2,614	45,300.62
Colon	48.19	0.00	117,487.22	19.46	0.00	43,220.66	3,313	57,414.29
Constantine	49.31	0.00	120,217.78	18.10	0.00	40,200.10	4,204	72,855.32
Fabius	55.32	1.98	139,061.82	30.38	0.49	73,698.94	3,241	56,166.53
Fawn River	34.15	5.59	95,091.73	12.19	2.89	63,788.55	1,461	25,319.13
Florence	45.41	0.00	110,709.58	27.93	0.00	62,032.53	1,201	20,813.33
Flowerfield	46.48	0.00	113,318.24	23.90	0.00	53,081.90	1,349	23,378.17
Leonidas	48.37	0.00	117,926.06	19.96	0.00	44,331.16	1,087	18,837.71
Lockport	47.35	21.75	161,484.05	22.94	7.84	150,549.10	3,768	65,299.44
Mendon	47.80	0.00	116,536.40	17.66	0.00	39,222.86	2,685	46,531.05
Mottville	28.51	0.00	69,507.38	6.12	0.00	13,592.52	1,667	28,889.11
Nottawa	52.54	0.00	128,092.52	19.60	0.00	43,531.60	3,859	66,876.47
Park	43.66	4.57	116,117.77	27.20	3.59	106,018.56	2,589	44,867.37
Sherman	45.79	1.14	114,049.40	26.71	1.55	79,014.11	3,219	55,785.27
Sturgis	20.45	7.29	65,290.03	14.66	6.17	110,943.54	2,323	40,257.59
White Pigeon	30.69	0.00	74,822.22	21.58	0.00	47,929.18	3,739	64,796.87
266. Totals	689.19	45.65	\$1,776,886.27	333.07	22.66	\$1,027,621.11	42,319	\$733,388.27

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* (\$)
Burr Oak	0.00	0.00	0.00	0.00
Colon	0.00	30,763.03	30,763.03	12,001.47
Constantine	0.00	110,019.17	110,019.17	36,982.00
Fabius	0.00	194,828.30	194,828.30	77,903.93
Fawn River	0.00	54,443.76	54,443.76	21,048.91
Florence	0.00	349,334.53	349,334.53	0.00
Flowerfield	0.00	1,326.43	1,326.43	0.00
Leonidas				
Lockport	0.00	624,016.82	624,016.82	67,636.61
Mendon	0.00	1,194,137.04	1,194,137.04	0.00
Mottville	0.00	79,182.86	79,182.86	33,852.74
Nottawa				
Park	0.00	126,636.86	126,636.86	66,083.28
Sherman	0.00	98,314.37	98,314.37	42,105.20
Sturgis	0.00	383,673.76	383,673.76	105,688.28
White Pigeon	0.00	77,665.81	77,665.81	0.00
267. Totals	\$0.00	\$3,324,342.74	\$3,324,342.74	\$463,302.42

*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: 6" + Full Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018489162/N-13-18	38,812.00	07/15/2018	Asphalt
2018PM45CHE2	3,291.00	07/15/2018	Asphalt
2018PM47CHE1	19,041.00	07/15/2018	Asphalt

Work Type: 6" + Full Seal CS

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018489/NO-1-18	29,264.00	07/15/2018	Seal Coat
2018489030/HI-1-18	32,228.00	07/15/2018	Seal Coat
2018489114/H-37-18	9,603.00	07/15/2018	Seal Coat
2018489119/R-5-18	19,284.00	07/15/2018	Seal Coat
2018489120/R-15-18	15,907.00	07/15/2018	Seal Coat
2018489128/R-5A-18	19,055.00	07/15/2018	Seal Coat
2018489129/B-4-18	6,746.00	07/15/2018	Seal Coat
2018489137/B-14/22-18	22,316.00	07/15/2018	Seal Coat
2018489138/B-8A-18	48,806.00	07/15/2018	Seal Coat
2018489146/K-8-18	40,938.00	07/15/2018	Seal Coat
2018489147/K-2-18	39,222.00	07/15/2018	Seal Coat
2018489148/K-11-18	21,607.00	07/15/2018	Seal Coat
2018489159/E-13-18	22,154.00	07/15/2018	Seal Coat
2018LMACHE	22,395.00	07/15/2018	Seal Coat
2018PM35E	50,778.00	07/15/2018	Seal Coat
2018PM41CHE	23,508.00	07/15/2018	Seal Coat
2018PM45CHE	64,882.00	07/15/2018	Seal Coat
2018PM47CHE	78,046.00	07/15/2018	Seal Coat
2018PM4CHE	38,083.00	07/01/2018	Seal Coat
2018PMBCHE	35,732.00	07/15/2018	Seal Coat
607011	5,409.00	07/15/2018	Seal Coat

Work Type: 6" Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018LMBE	70,824.00	07/15/2018	Seal Coat
2018LMCCS	17,721.00	07/15/2018	Seal Coat
2018LMCDE	6,070.00	07/15/2018	Seal Coat
2018LMCE	6,130.00	07/15/2018	Seal Coat

Year Ended - 2018

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

2018LMECHE	9,104.00	07/15/2018	Seal Coat
2018LMFE	6,190.00	07/15/2018	Seal Coat
2018LMGE	120,528.00	07/15/2018	Seal Coat
2018LMHIE	1,699.00	07/15/2018	Seal Coat
2018LMIE	6,190.00	07/15/2018	Seal Coat
2018LMJE	7,465.00	07/15/2018	Seal Coat
2018LMKE	17,600.00	07/15/2018	Seal Coat
2018LMLE	22,941.00	07/15/2018	Seal Coat
2018LMRE-2	9,650.00	07/15/2018	Seal Coat
2018PM16E	43,020.00	07/15/2018	Seal Coat
2018PM40E	33,147.00	07/15/2018	Seal Coat

Work Type: Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018-489108/H-22/38-18	39,697.00	07/01/2018	Asphalt
2018489151/O-15-18	119,742.00	07/15/2018	Asphalt
2018LMCCH2	12,259.00	07/15/2018	Asphalt
2018LMDCH2	6,190.00	07/15/2018	Asphalt
2018LMHICH	72,099.00	07/15/2018	Asphalt
2018LMICH	11,410.00	07/15/2018	Asphalt
2018LMIJCH	18,207.00	07/15/2018	Asphalt
2018LMIPCH	24,762.00	07/15/2018	Asphalt
2018LMIRCH	12,138.00	07/15/2018	Asphalt
2018LMNCH1	92,853.00	07/15/2018	Asphalt
2018LMOCHHMA	13,594.00	07/15/2018	Asphalt
2018LMPCH	45,520.00	07/15/2018	Asphalt
2018PM12-1	2,508.00	07/15/2018	Asphalt
2018PM28CH	23,508.00	07/15/2018	Asphalt
2018PM30	82,591.00	07/15/2018	Asphalt
2018PM32CH	258,588.00	07/15/2018	Asphalt
2018PM40CH	107,196.00	07/15/2018	Asphalt
2018PM41CH	13,321.00	07/15/2018	Asphalt
2018PM47,48,49CH	943,453.00	07/15/2018	Asphalt
2018PM55CS	371,427.00	07/15/2018	Asphalt
2018PM710CH	971,660.00	07/15/2018	Asphalt
2018PMBCH	31,501.00	07/15/2018	Asphalt
2018PMKCH	218,780.00	07/15/2018	Asphalt
2018PMPCHHMA	667,002.00	07/15/2018	Asphalt

Work Type: Chipseal W/ Fog

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018489006-H-28A-18	17,534.00	07/15/2018	Asphalt

Year Ended - 2018

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

2018489106/H-42-18	3,927.00	07/15/2018	Asphalt
2018489107/H-48-18	11,068.00	07/15/2018	Asphalt
2018489111/H-2-48	6,267.00	07/15/2018	Asphalt
2018489112/H-28-18	30,597.00	07/15/2018	Asphalt

Work Type: Crack Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018LMGCR	2,936.00	05/01/2018	Asphalt
2018LMHCR	94,689.00	06/28/2018	Asphalt
2018LMHICR	2,673.00	05/02/2018	Asphalt
2018LMJKCR	2,097.00	05/07/2018	Asphalt
2018LMOCR	2,358.00	06/07/2018	Asphalt
2018LMRCR	16,437.00	07/25/2018	Asphalt
2018PM10CR	17,828.00	06/21/2018	Asphalt
2018PM28CR	1,783.00	09/26/2018	Asphalt
2018PM33CR	14,472.00	09/26/2018	Asphalt
2018PM34CR	11,404.00	08/08/2018	Asphalt
2018PM40CR	25,796.00	06/06/2018	Asphalt
2018PM44CR	11,010.00	09/12/2018	Asphalt
2018PM49CR	13,920.00	06/18/2018	Asphalt
2018PM49CR2	36,596.00	05/10/2018	Asphalt
2018PM57CR	3,618.00	09/13/2018	Asphalt

Work Type: Crush and Shape 3.5" HMA

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018489024HMA	102,094.00	07/15/2018	Asphalt

Work Type: Crush and Shape 4" HMA

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018200283HMA	285,538.00	07/15/2018	Asphalt
2018PM55	1,335,648.00	07/15/2018	Asphalt

Work Type: Double Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018489116-1	14,011.00	07/15/2018	Asphalt

Year Ended - 2018

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

Work Type: Double Chipseal W/ Fog

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018489115/H-58-18	77,396.00	07/15/2018	Asphalt
2018489154/O-7-18	22,330.00	07/15/2018	Asphalt
2018489155/O-17-18	40,167.00	07/15/2018	Asphalt
2018489157/O-12-18	164,296.00	07/15/2018	Asphalt

Work Type: Double Sealcoat

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018489113/H-44-18	56,172.00	07/15/2018	Seal Coat
2018489116/I-4-18	14,583.00	07/15/2018	Seal Coat
2018489117/I-16-18	37,968.00	07/15/2018	Seal Coat
2018489127/R-2-18	1,798.00	07/15/2018	Seal Coat
2018489130/B-27-18	214,660.00	07/15/2018	Seal Coat
2018LMCD	10,924.00	07/15/2018	Seal Coat

Work Type: Double Sealcoat and Fog

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018489109/H-43-18	47,559.00	07/15/2018	Seal Coat
2018489149/K-31-18	78,999.00	07/15/2018	Seal Coat
2018489150/K-32-18	34,234.00	07/15/2018	Seal Coat

Work Type: Edge Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018LMRE	33,138.00	07/15/2018	Asphalt

Work Type: Overlay - 2" Thick

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018489139/G-30B-18	19,091.00	07/15/2018	Asphalt
2018489140/G-30A-18	94,201.00	07/15/2018	Asphalt

Year Ended - 2018

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

2018489141/G-25-18	12,892.00	07/15/2018	Asphalt
2018489158/O-14-18	252,639.00	07/15/2018	Asphalt
2018PM20	4,490,352.00	07/15/2018	Asphalt
2018PM32HMA	198,876.28	05/15/2018	Asphalt

Work Type: Reconstruction & Double Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018489023/B-8-18	16,731.00	07/15/2018	Seal Coat
2018489116/I-9-18	37,070.00	07/15/2018	Seal Coat

Work Type: Single Seal - Preventive

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018LMACH	58,263.00	07/01/2018	Seal Coat
2018LMBCH	24,276.00	07/15/2018	Seal Coat
2018LMDCH1	43,212.00	07/15/2018	Seal Coat
2018LMECH	22,213.00	07/15/2018	Seal Coat
2018LMFCH	276,990.00	07/15/2018	Seal Coat
2018LMGCH	226,256.00	07/15/2018	Seal Coat
2018LMGJCH	18,207.00	07/15/2018	Seal Coat
2018LMHCH	61,904.00	07/15/2018	Seal Coat
2018LMJCh	6,190.00	07/15/2018	Seal Coat
2018LMKCH	197,850.00	07/15/2018	Seal Coat
2018LMLCH	238,215.00	07/15/2018	Seal Coat
2018LMNCH2	12,138.00	07/15/2018	Seal Coat
2018LMOCHSC	128,055.00	07/15/2018	Seal Coat
2018LMPCH1	121,260.00	07/15/2018	Seal Coat
2018LMPOCH	10,196.00	07/15/2018	Seal Coat
2018LMRCH	385,990.00	07/15/2018	Seal Coat
2018PM12-2	53,912.00	07/15/2018	Seal Coat
2018PM44CH	39,180.00	07/15/2018	Seal Coat
2018PMCH	37,612.00	07/15/2018	Seal Coat

Year Ended - 2018

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

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040.200	AR Misc.	445,268.71
040.300	AR Property Damage/Accidents	0.00
070.012	Burr Oak Twp.	0.00
070.019	Village of Centreville	0.00
070.024	Branch Co. Rd. Comm.	0.00
070.036	Village of White Pigeon	0.00

Line: 4 Deferred Expense - State Aid

Account	Description	Amount (\$)
020.000	Tax Revenue	0.00

Line: 9 Other (Identify)

Account	Description	Amount (\$)
-	Prepaid Health Insurance	0.00
-	Prepaid Bulk Salt	0.00
-	Deferred Expense-STP Projects	0.00
123.003	Public Official Bond	0.00
123.004	Underground Tank Insurance	0.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228.280	Due from MDOT Invoices	53,114.91
283	Performance Bonds	94,195.00

Line: 49 Specify - County

Account	Description	Amount (\$)
476.001	Permit Fees	28,570.00

Line: 55 FS-Other - County

Account	Description	Amount (\$)
510.360	Federal Source	0.00

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
510.261	Force Acct - ARRA	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510.260	Force Acct - ARRA	256,984.48

Year Ended - 2018

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

Line: 57 MTF Engineering - Total

Account	Description	Amount (\$)
546.010	MTF Engineering	10,000.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
556.100	Surplus	885,898.29

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
547.000	Special Winter Maintenance	521,469.46

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
583.040	Contributions other local units	474,158.70
607	Account receivable charges	0.00

Line: 75 CFL-Other - Local

Account	Description	Amount (\$)
583.040	Railroad	0.00

Line: 88 Gain (Loss) Equip. Disp. - County

Account	Description	Amount (\$)
668.000	Royalty Fees	33,717.04
693.001	Gain/Loss Sale Road Equip	388,912.73
693.002	Gain on Disposal of Land/Bldgs.	0.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
645-001	Misc. Revenue	0.00
668.000	Royalty Fees	33,717.04

Line: 90 Other2 Other - Local

Account	Description	Amount (\$)
-	Interest on Tax	0.00

Line: 126 Other - County

Account	Description	Amount (\$)
607.000	AR Services	510,271.53

Line: 126 Other - Local

Account	Description	Amount (\$)
607	other AR services	0.00

Year Ended - 2018

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

Line: 137 Adjustment - County

Account	Description	Amount (\$)
955.003	Misc adjustment	0.00

Line: 137 Adjustment - Local

Account	Description	Amount (\$)
109	Potato Stones Inv adjustment	0.00
955.003	Misc adjustment	0.00

Line: 137 Adjustment - Primary

Account	Description	Amount (\$)
955.003	Misc adjustment	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Parts & Tires	269,252.76

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
511	All other equipment exp	150,437.76

Line: 176 Capital Outlay - Total Labor Charge

Account	Description	Amount (\$)
513	Distributive Fringe	256,181.59
514.000	Distributive other	271,849.08

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
513	Distributive-FB	0.00
514	Distributive-Not FB	0.00

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
513	Unemployment and Jury Duty	24,507.24

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
723	FB & OH AR	0.00

Line: 193 Other - Cost of Operations

Account	Description	Amount (\$)
Other	Other Receivables	755,986.46

Year Ended - 2018

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

Line: 193 Other - Distributed Total

Account	Description	Amount (\$)
522.000	Other Stock	306,603.65
607.000	Other Receivables	449,382.81

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
514	Eng Svc,Foremen,Supt,Project Manager,Traffic Svc,Doctor,DT/OT,Downtime,Attorney,Eng Equi	0.00

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
-	Miscellaneous	0.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
510.000	Fed. Funding	37,469.47

Line: 243 707 Other

Account	Description	Amount (\$)
-	Environmental Fees, Equip Core	0.00
-	Fixtures,Shop&Computer Equip	0.00
-	Small Tools, Water Testing	0.00
-	Miscellaneous	0.00
739.000	Fire Protection	0.00

Line: 243 968 Depreciation - Stockroom Expense

Account	Description	Amount (\$)
739	Fire Protection	898.60
761	Material Purchase Misc.	2,536.90

Line: 244 244 Other

Account	Description	Amount (\$)
806.000	SJ County Admin Fees	0.00
860	Admin IT Support	3,989.95
955.000	Misc.	0.00