

2018
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Oakland 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: 10/01/2017 End: 09/30/2018

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$7,050,323.31
2. Investments	68,112,846.69
3. Accounts Receivable :	
a. Michigan Transportation Fund	15,807,072.39
b. State Trunkline Maintenance	346,987.20
c. State Transportation Department - Other	3,317,544.50
d. Due on County Road Agreement	1,767,312.17
e. Due on Special Assesment	3,922,137.99
f. Sundry Accounts Receivable	1,614,070.98

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	0.00
6. Equipment Materials and Parts	3,417,472.27
7. Prepaid Insurance	957,138.17
8. Deferred Expense - Federal Aid	780,950.00
9. Other	1,376,362.43

10. TOTAL ASSETS

\$108,470,218.10

Year Ended - 2018

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$11,676,916.50
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	834,238.28
14. Advances	8,431,667.26
15. Deferred Revenue - Special Assessment District	3,451,636.79
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	3,294,913.71
18. Other	4,838,435.80

Fund Balances

19. Primary Road Fund	70,855,758.39
20. Local Road Fund	1,317,568.28
21. County Road Commission Fund	3,769,083.09
22. Total Fund Balances	75,942,409.75

23. TOTAL LIABILITIES AND FUND BALANCES

\$108,470,218.10

Year Ended - 2018

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$1,514,526.72
25. Land Improvements	\$430,844.15	
25 a.Less: Accumulated Depreciation	0.00	430,844.15
26. Depletable Assets	2,489,608.20	
26 a.Less: Accumulated Depreciation	(1,748,217.86)	741,390.34
27. Buildings	14,409,791.13	
27 a.Less: Accumulated Depreciation	(6,520,880.67)	7,888,910.46
28. Equipment - Road	63,382,698.68	
28 a.Less: Accumulated Depreciation	(51,898,804.00)	11,483,894.68
29. Equipment - Shop	2,048,603.15	
29 a.Less: Accumulated Depreciation	(1,391,635.64)	656,967.51
30. Equipment - Engineers	709,977.51	
30 a.Less: Accumulated Depreciation	(557,108.98)	152,868.53
31. Equipment - Yard and Storage	8,049,593.20	
31 a.Less: Accumulated Depreciation	(7,107,675.44)	941,917.76
32. Equipment and Furniture - Office	3,643,003.92	
32 a.Less: Accumulated Depreciation	(3,356,515.88)	286,488.04
33. Infrastructure	1,331,993,970.00	
33 a.Less: Accumulated Depreciation	(484,284,384.00)	847,709,586.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		851,129.48
	36. Total Assets	\$872,658,523.67
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	10,228,727.49
	37 b.Local	7,603,674.61
	37 c.Co. Road Comm.	7,116,537.55
	37 d.Infrastructure	847,709,584.02
	38. Total Equities	\$872,658,523.67
 <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		2,585,797.75
42. Installment/Lease Purchase Payable		0.00
43. Other		1,760,465.00
	44. Total Liabilities	\$4,346,262.75
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2018

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<u>Taxes</u>				
46. County Wide Millage	\$0.00	\$0.00	\$0.00	\$0.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	0.00	0.00
<u>Licenses and Permits</u>				
49. Specify	868,596.41	165,446.93	0.00	1,034,043.34
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	18,747,189.15	0.00	0.00	18,747,189.15
51. C Funds - Federal	5,304,131.68	0.00	0.00	5,304,131.68
52. D Funds - Federal	77,086.11	0.00	0.00	77,086.11
53. Bridge	83,360.18	0.00	0.00	83,360.18
54. High Priority	537,881.27	0.00	0.00	537,881.27
55. Other	2,823,176.85	0.00	0.00	2,823,176.85
56. Total Federal Sources	27,572,825.24	0.00	0.00	27,572,825.24
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	8,776.00	1,224.00		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	9,398,970.45	3,508,986.00		12,907,956.45
60. Allocation	71,993,055.33	10,040,960.97		82,034,016.30
61. Total MTF	81,400,801.78	13,551,170.97		94,951,972.75
<u>Other</u>				
62. Local Bridge	1,666,625.30	44,311.59		1,710,936.89
63. Other	5,889,563.19	1,161,025.52	0.00	7,050,588.71
64. Total Other	7,556,188.49	1,205,337.11	0.00	8,761,525.60
<u>Economic Development Fund</u>				
65. Target Industries (A)	28,061.02	0.00		28,061.02
66. Urban Congestion (C)	8,758,387.45	0.00		8,758,387.45
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	8,786,448.47	0.00		8,786,448.47
72. Total State Sources	\$97,743,438.74	\$14,756,508.08	\$0.00	\$112,499,946.82

Year Ended - 2018

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$5,174,549.46	\$53,000.00	\$0.00	\$5,227,549.46
74. Township Contr.	2,613,877.26	1,766,249.85	0.00	4,380,127.11
75. Other	959,828.98	422,064.20	0.00	1,381,893.18
76. Total Contributions	<u>8,748,255.70</u>	<u>2,241,314.05</u>	<u>0.00</u>	<u>10,989,569.75</u>
Charges for Service				
77. Trunkline Maintenance	0.00		10,051,252.24	10,051,252.24
78. Trunkline Non-maintenance	0.00		625,203.23	625,203.23
79. Salvage Sales	51,217.36	9,755.69	0.00	60,973.05
80. Other	2,785,541.98	530,579.40	0.00	3,316,121.38
81. Total Charges	<u>2,836,759.34</u>	<u>540,335.09</u>	<u>10,676,455.47</u>	<u>14,053,549.90</u>
Interest and Rents				
82. Interest Earned	1,165,187.91	23,850.39	100,171.60	1,289,209.90
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	<u>1,165,187.91</u>	<u>23,850.39</u>	<u>100,171.60</u>	<u>1,289,209.90</u>
Other				
85. Special Assessments	0.00	1,191,467.65	0.00	1,191,467.65
86. Land and Bldg. Sales	320,288.49	396,000.00	0.00	716,288.49
87. Sundry Refunds	18,966.49	3,612.67	0.00	22,579.16
88. Gain (Loss) Equip. Disp.	51,583.30	38,419.99	34,751.37	124,754.65
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	(1,389.97)	0.00	17,078.36	15,688.39
91. Total Other	<u>389,448.31</u>	<u>1,629,500.31</u>	<u>51,829.73</u>	<u>2,070,778.34</u>
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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>\$139,324,511.65</u>	<u>\$19,356,954.85</u>	<u>\$10,828,456.80</u>	<u>\$169,509,923.29</u>

Year Ended - 2018

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

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$13,881,924.37	\$0.00		\$13,881,924.37
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.	<u>13,881,924.37</u>	<u>0.00</u>		<u>13,881,924.37</u>
Preservation - Structural Improvements				
104. Roads	49,110,243.78	3,756,784.82		52,867,028.60
105. Structures	8,379,163.45	769,700.93		9,148,864.38
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	824,810.18		824,810.18
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	<u>57,489,407.23</u>	<u>5,351,295.93</u>		<u>62,840,703.16</u>
Maintenance				
111. Roads	30,582,807.97	12,710,561.54		43,293,369.51
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	6,892,045.22	2,947,102.67		9,839,147.89
115. Traffic Control	9,743,336.21	1,324,120.81		11,067,457.02
116. Total Maintenance	<u>47,218,189.40</u>	<u>16,981,785.02</u>		<u>64,199,974.42</u>
117. Total Construction, Preservation And Maintenance	<u>118,589,521.00</u>	<u>22,333,080.95</u>		<u>140,922,601.95</u>
Other				
118. Trunkline Maintenance	0.00		10,983,405.64	10,983,405.64
119. Trunkline Non-maintenance	0.00		352,905.01	352,905.01
120. Administrative Expense	6,117,836.06	1,152,126.48		7,269,962.54
121. Equipment - Net	275,695.96	204,238.70	202,721.68	682,656.34
122. Capital Outlay - Net	1,007,028.71	735,220.02	903,933.23	2,646,181.96
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	1.00	0.00	0.00	1.00
127. Total Other	<u>7,400,561.73</u>	<u>2,091,585.20</u>	<u>12,442,965.56</u>	<u>21,935,112.49</u>
128. Total Expenditures	<u>\$125,990,082.73</u>	<u>\$24,424,666.15</u>	<u>\$12,442,965.56</u>	<u>\$162,857,714.44</u>

Year Ended - 2018

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

STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	\$139,324,511.65	\$19,356,954.85	\$10,828,456.80	\$169,509,923.29
130. Total Expenditures	125,990,082.73	24,424,666.15	12,442,965.56	162,857,714.44
131. Excess of Revenues Over (Under) Expenditures	13,334,428.92	(5,067,711.30)	(1,614,508.76)	6,652,208.85
132. Optional Transfers				
132 a. Primary to Local (50%)	(5,100,000.00)	5,100,000.00		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	(5,100,000.00)	5,100,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	8,234,428.92	32,288.70	(1,614,508.76)	6,652,208.85
136. Beginning Fund	62,621,329.47	1,285,279.58	5,383,591.85	69,290,200.90
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	62,621,329.47	1,285,279.58	5,383,591.85	69,290,200.90
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$70,855,758.39	\$1,317,568.28	\$3,769,083.09	\$75,942,409.75

Year Ended - 2018

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$2,510,616.82
142. Depreciation	5,742,088.44
143. Other	2,634,776.01
144. Total Direct	10,887,481.27

145. Indirect Equipment Expense	3,497,242.01
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	1,550,153.70
148. Total Operating	\$1,550,153.70

149. TOTAL EQUIPMENT EXPENSE	\$15,934,876.98
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Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	44,042.90	0.00		44,042.90
151. Preservation - Structural Improvement	375,162.73	40,838.18		416,000.91
152. Maintenance	5,740,519.72	4,522,356.35		10,262,876.07
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		3,247,408.20	3,247,408.20
155. Other Reimbursable Charges	0.00	0.00	1,281,892.56	1,281,892.56
156. All Other Charges	0.00	0.00	0.00	0.00
157. Total Equipment Rental Credits	6,159,725.35	4,563,194.53	4,529,300.76	15,252,220.64
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				682,656.34

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$6,159,725.35	\$4,563,194.53	\$4,529,300.76	15,252,220.64
	(A)	(B)	(C)	(D)
160. Percent of Total	40.39 %	29.92 %	29.70 %	100.00 %
161. Prorated Total Equipment Expense	6,435,421.31	4,767,433.23	4,732,022.44	15,934,876.98
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	275,695.96	204,238.70	202,721.68	682,656.34

Year Ended - 2018

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

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$656,219.46	\$754,101.43
164. Primary Preservation - Struct. Imp.	1,882,773.75	2,163,609.06
165. Primary Maintenance	5,816,491.78	6,684,082.09
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	325,713.07	374,296.57
168. Local Maintenance	2,964,815.76	3,407,048.90
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	975,974.11	1,121,550.81
171. Equipment Expense - Indirect	141,634.19	162,760.40
172. Equipment Expense - Operating	0.00	0.00
173. Administration	7,898,139.23	9,076,228.93
174. State Trunkline Maintenance	2,283,649.51	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	1,828,723.10	2,101,496.19
178. Total Payroll	\$24,774,133.96	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$24,774,133.96	Total Distributive \$25,845,174.38

	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	\$4,707,926.93	\$569,660.16	\$7,709,510.78	\$12,766,881.92	\$97,945.76	\$2,558,487.60	\$28,410,413.15
182. Less: Benefits Recovered	(425,089.09)	(51,435.87)	(696,108.71)	(1,152,749.88)	(8,843.74)	(231,011.48)	(2,565,238.77)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	4,282,837.84	518,224.29	7,013,402.07	11,614,132.04	89,102.02	2,327,476.12	25,845,174.38
185. Applicable Labor Cost	22,490,484.45	22,490,484.45	22,490,484.45	22,490,484.45	22,490,484.45	22,490,484.45	
186. Factor	0.190429	0.023042	0.311839	0.516402	0.003962	0.103487	1.149161

Year Ended - 2018

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

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$13,881,924.37	\$445,453.33
188. Primary Preservation - Struct Imp.	57,489,407.23	1,844,762.11
189. Primary Maintenance	47,218,189.40	1,515,171.77
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	4,526,485.75	145,249.18
192. Local Maintenance	16,981,785.02	544,923.93
193. Other	824,810.18	26,467.11
194. TOTAL	\$140,922,601.95	\$4,522,027.43

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	93,099.82	(50,727.55)	0.00	0.00	4,479,655.16	\$4,522,027.43
196. Applicable Operation Cost	140,922,601.95	140,922,601.95	140,922,601.95	140,922,601.95	140,922,601.95	
197. Factor	0.000661	(0.000360)	0.000000	0.000000	0.031788	\$0.032089

Year Ended - 2018

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

ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>
198. Constr/Cap. Imp.	\$7,710,705.55	\$0.00	\$6,171,218.82	\$0.00	\$13,881,924.37	\$0.00
199. Preser - Struct. Imp.	16,884,347.47	1,381,618.73	40,605,059.76	3,144,867.02	57,489,407.23	4,526,485.75
200. Special Assessment	0.00	459,702.47	0.00	365,107.71	0.00	824,810.18
201. Maintenance	44,493,529.33	16,044,183.01	2,724,660.07	937,602.01	47,218,189.40	16,981,785.02
202. Total	<u>\$69,088,582.35</u>	<u>\$17,885,504.21</u>	<u>\$49,500,938.65</u>	<u>\$4,447,576.74</u>	<u>118,589,521.00</u>	<u>\$22,333,080.95</u>

Year Ended - 2018

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

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$2,209,364.93	\$0.00
204. Fringe Benefits	2,488,407.72	0.00
205. Equipment Rental	3,121,624.41	0.00
206. Materials	2,475,526.18	0.00
207. Handling Charges	110,135.76	0.00
208. Overhead	1,853,086.18	0.00
209. Other	0.00	11,812,975.62
210. Total Charges for Current Year	\$12,258,145.18	\$11,812,975.62
211. Beginning Balance	1,691,719.10	2,831,813.75
212. Sub-Total	13,949,864.28	14,644,789.37
213. Less Credits	(13,602,877.08)	(11,327,244.87)
214. Ending Balance	\$346,987.20	\$3,317,544.50

Year Ended - 2018

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$322,825.02
216. Buildings (975)	322,869.35
217. Equipment Road (976, 981)	7,930,485.84
218. Equipment Shop (977)	214,183.00
219. Equipment Engineers (978)	11,244.38
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	293,148.63
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$9,094,756.22</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	3,673,372.04	2,721,151.06	2,700,233.12	9,094,756.22
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	3,673,372.04	2,721,151.06	2,700,233.12	9,094,756.22
227. Less: Depreciation and Depletion 968	(2,666,343.33)	(1,985,931.04)	(1,796,299.89)	(6,448,574.26)
228. Net Capital Outlay Expenditure	<u>\$1,007,028.71</u>	<u>\$735,220.02</u>	<u>\$903,933.23</u>	<u>\$2,646,181.96</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)	9,221,698.78	6,868,454.59	6,212,604.32	22,302,757.69
230. Percentage of Total	41.35 %	30.80 %	27.86 %	100.00 %
231. Gain or (loss) on disposal of assets 693	51,583.30	38,419.99	34,751.37	124,754.65

Year Ended - 2018

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

PRESERVATION EXPENDITURES - 90% OF MTF RETURNS

(For Compliance with Section 12(16) of Act 51)

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			\$94,951,972.75
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			7,269,962.54
234. Total Capital Outlay (from Page 13)			9,094,756.22
235. Debt Principal Payment (from Page 6 Expenditures)			0.00
236. Interest Expense (from Page 6 Expenditures)			0.00
236 a. Total Deductions			16,364,718.76
236 b. Adjusted MTF Returns			78,587,253.99
237. Preser - Struct Imp (from Page 6 Expenditures)	\$57,489,407.23	\$5,351,295.93	62,840,703.16
238. Routine Maintenance (from Page 6 Expenditures)	47,218,189.40	16,981,785.02	64,199,974.42
239. Less Federal Aid for Preser - Struct Imp	(13,690,900.87)	0.00	(13,690,900.87)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	91,016,695.76	22,333,080.95	113,349,776.71
241. 90% of Adjusted MTF Returns			70,728,528.59

Year Ended - 2018

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

**TEN YEARS OF QUALIFIED EXPENDITURES
FOR NON-MOTORIZED IMPROVEMENTS**
(for Compliance with Section 10K of Act 51)

Fiscal Year	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Expenditures (\$)	<u>1,185,616.00</u>	<u>1,191,715.00</u>	<u>724,507.00</u>	<u>733,339.00</u>	<u>737,759.00</u>
Fiscal Year	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Expenditures (\$)	<u>725,141.00</u>	<u>736,646.00</u>	<u>674,080.00</u>	<u>909,700.00</u>	<u>936,300.00</u>
				242. TOTAL	<u>\$8,554,803.00</u>

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

$$\underline{4,951,972.75} \times .10 = \underline{495,197.28}$$

Year Ended - 2018

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

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$426,113.96
712-724	Fringe Benefits - Shop Employees	631,247.99
721	Drug Testing	103.46
728	Office Supplies - Shop	7,277.72
731	Janitor Supplies - Shop	2,132.83
733	Welding Supplies	0.00
734	Safety Supplies - Shop	808.47
736	Tire Shop Supplies	0.00
737	Shop Supplies	19,726.27
791	Equipment Material/Parts Inventory Adjustment	48,012.31
801	Contractual Services - Shop	37,749.25
805	Health Services	0.00
806	Laundry Services	9,952.29
807	Data Processing - Shop	0.00
810	Education Expense - Shop	56,811.89
850-859	Communications - Shop	0.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	1,435.29
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	249,057.71
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	326,784.04
931	Buildings Repairs and Maintenance	831,993.90
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	297,497.70
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	9,906.38
968	Depreciation - Shop Building	164,713.43
968	Depreciation - Storage Building	246,629.73
968	Depreciation - Shop Equipment	79,524.10
968	Depreciation - Stockroom Expense	0.00
707	Other:	49,763.29
	243. TOTAL	\$3,497,242.01

Year Ended - 2018

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

ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION
(for Compliance with Section 14(4) of Act 51)

Account Number	Account Name	Amount Recorded
703-708	Salaries and Wages	\$2,580,659.94
709-714	Administrative Leave	2,141,072.30
724	Fringe Benefits	2,070,306.79
727	Postage	30,541.39
728	Office Supplies	60,166.06
730	Dues and Subscriptions	44,133.41
801	Contractual Services	241,103.77
803	Legal Services	100,158.41
804	Auditing and Accounting Services	176,301.50
807	Data Processing	425,869.27
810	Education	0.00
850-853	Communications	0.00
861	Travel and Mileage	78,033.84
862	Freight	0.00
873	Public Relations	6,106.80
874	Advertising	37,085.36
875	Insurance - Building and Contents	105,256.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	19,628.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	36,567.00
882	Insurance - General Liability	199,816.70
920-923	Utilities	0.00
931	Building Repair/Maintenance	405,211.37
934	Office Equipment Repair/Maintenance	124,171.00
942	Building Rental	0.00
955-956	Miscellaneous	34,135.96
966-967	Overhead	0.00
968	Depreciation - Buildings	62,754.71
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	97,565.87
	Other:	268,056.74
	244. TOTAL	\$9,344,702.19
 Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(110,135.76)
629	Overhead - State Trunkline Maintenance	(1,911,553.27)
691	Purchase Discounts	0.00
	Other:	(53,050.62)
	Total Credits to Administrative Expense	\$(2,074,739.65)
	245. Net Administrative Expense	\$7,269,962.54

Year Ended - 2018

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

Forest Road Report

This information is required by Act 231, P.A. of 1987, as amended.

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
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246. Total

Year Ended - 2018

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

**CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary**

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
247. New Construction, New Location	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
248. Widening	15.64 mi.	13,881,924.37	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		<u>\$13,881,924.37</u>		<u>\$0.00</u>

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	8.67 mi.	x 17,621,178.74	0.26 mi.	\$49,650.34
252. Resurfacing	72.41 mi.	18,570,615.39	8.39 mi.	3,325,576.73
253. Gravel Surfacing	0.00 mi.	0.00	24.15 mi.	703,579.38
254. Paving Gravel Roads	3.88 mi.	2,803,548.95	1.85 mi.	256,114.57
SAFETY PROJECTS				
255. Intersection Improvements	7.00 ea.	2,491,594.35	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	13.00 ea.	1,999,495.12	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	10.00 ea.	5,623,811.23	3.60 ea.	246,673.98
260. Subtotals		<u>49,110,243.78</u>		<u>4,581,595.00</u>
BRIDGES				
261. Replacement	5.00 ea.	7,078,432.82	2.00 ea.	9,008.54
262. Recondition or Repair	7.00 ea.	364,566.35	3.00 ea.	262,305.52
263. Replace with Culvert	5.00 ea.	936,164.28	3.00 ea.	498,386.87
264. Bridge Subtotals		<u>8,379,163.45</u>		<u>769,700.93</u>
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$57,489,407.23</u>		<u>\$5,351,295.93</u>

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

Year Ended - 2018

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

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
ADDISON	49.50	6.46	132,759.82	23.40	2.77	86,111.41	5,948	101,829.76
BLOOMFIELD	223.18	223.18	1,004,533.15	54.47	54.47	803,269.11	41,070	703,118.40
BRANDON	59.85	32.07	211,269.09	26.24	14.67	241,723.07	13,733	235,108.96
COMMERCE	109.61	109.61	493,354.61	59.70	59.70	880,395.91	35,874	614,162.88
FARMINGTON	0.00	0.00	0.00	28.33	28.33	417,782.51	0	0.00
GROVELAND	43.64	11.86	129,939.88	31.55	11.66	215,588.68	5,476	93,749.12
HIGHLAND	73.78	69.09	322,272.29	33.27	31.16	464,145.86	19,202	328,738.24
HOLLY	45.84	15.09	141,996.84	24.80	10.98	192,243.13	5,276	90,325.12
INDEPENDENCE	146.72	140.38	647,123.45	30.80	30.58	451,445.94	34,681	593,738.72
LYON	83.20	83.20	374,483.19	36.05	36.05	531,629.34	14,545	249,010.40
MILFORD	54.95	54.95	247,329.95	20.67	20.67	304,820.49	9,561	163,684.32
NOVI	1.81	1.81	8,146.81	32.25	32.25	475,590.75	150	2,568.00
OAKLAND	91.44	91.44	411,571.45	34.38	34.38	507,001.88	16,779	287,256.48
ORION	123.71	123.71	556,818.71	40.53	40.53	597,695.89	32,421	555,047.52
OXFORD	84.22	66.39	341,773.86	20.01	13.19	209,476.01	17,090	292,580.80
PONTIAC AREA	1.78	1.78	8,011.78	10.32	10.32	152,189.04	0	0.00
ROCHESTER AREA	1.68	1.68	7,561.68	40.74	40.74	600,792.80	0	0.00
ROSE	58.01	3.09	146,210.37	24.45	3.31	95,193.73	6,250	107,000.00
ROYAL OAK	9.02	9.02	40,599.02	22.21	22.21	327,530.86	2,419	41,413.28
SOUTHFIELD	0.00	0.00	0.00	28.39	28.39	418,667.32	0	0.00
SPRINGFIELD	80.19	73.81	347,588.23	24.40	23.36	346,771.69	13,940	238,652.80
TROY	0.00	0.00	0.00	45.43	45.43	669,956.21	0	0.00
WATERFORD	218.32	218.32	982,658.35	63.39	63.39	934,812.32	71,707	1,227,623.84
WEST BLOOMFIELD	226.56	226.56	1,019,746.55	57.15	57.15	842,791.07	64,690	1,107,492.80
WHITE LAKE	116.88	116.88	526,076.87	30.27	30.27	446,391.70	30,019	513,925.28
266. Totals	1,903.89	1,680.38	\$8,101,825.95	843.20	745.96	\$11,214,016.72	440,831	\$7,547,026.72

Local Road Rate Per Mile	2409	Primary Road Rate Per Mile	2194
Local Urban Road Rate Per Mile	2092	Primary Urban Road Rate Per Mile	12553
Population Rate Per Capita	17.12		

Year Ended - 2018

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

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
ADDISON	0.00	22,549.20	22,549.20	6,778.97
BLOOMFIELD	0.00	1,420,579.46	1,420,579.46	1,401,259.33
BRANDON	0.00	99,307.23	99,307.23	23,163.60
COMMERCE	614,610.11	55,019.00	669,629.11	751.20
GROVELAND	482,521.03	3,677.53	486,198.56	62,445.54
HIGHLAND	0.00	457,872.56	457,872.56	39,922.95
HOLLY	0.00	60,390.65	60,390.65	25,000.00
INDEPENDENCE	223,485.92	66,845.19	290,331.11	76,847.20
LYON	254,509.97	1,244,617.79	1,499,127.76	104,450.03
MILFORD	602,270.03	51,207.20	653,477.23	53,314.50
NORTHVILLE				
NOVI	0.00	228.20	228.20	0.00
OAKLAND	77,790.35	784,097.09	861,887.44	14,275.73
ORION	11,748,922.85	905,989.12	12,654,911.97	1,495,047.17
OXFORD	0.00	36,606.00	36,606.00	0.00
ROSE	11,884.53	81,153.25	93,037.78	0.00
ROYAL OAK	0.00	13,545.46	13,545.46	13,335.00
SHELBY				
SPRINGFIELD	0.00	49,230.24	49,230.24	56,030.82
WATERFORD	0.00	84,893.24	84,893.24	20,333.40
WEST BLOOMFIELD	2,554,337.35	6,213,732.94	8,768,070.29	865,028.95
WHITE LAKE	7,533.04	189,512.88	197,045.92	122,142.72
267. Totals	\$16,577,865.18	\$11,841,054.23	\$28,418,919.41	\$4,380,127.11

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

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

Year Ended - 2018

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

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Bit Resurf & Minor Widening

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
52661	6,700,894.98	11/15/2017	Asphalt

Work Type: Bituminous overlays of 1.5 inches or less

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Preservation Overlays - 1	476,240.53	11/15/2017	Asphalt
Preservation Overlays - 2	476,240.53	11/15/2017	Asphalt
Preservation Overlays - 3	476,240.53	11/15/2017	Asphalt
Preservation Overlays - 4	476,240.53	11/15/2017	Asphalt
Preservation Overlays - 5	476,240.53	11/15/2017	Asphalt
Preservation Overlays - 6	476,240.53	11/15/2017	Asphalt
Preservation Overlays - 7	476,240.53	11/15/2017	Asphalt
Preservation Overlays - 8	476,240.53	11/15/2017	Asphalt
Preservation Overlays - 9	476,240.53	11/15/2017	Asphalt
Preservation Overlays - 10	476,240.53	11/15/2017	Asphalt
Preservation Overlays - 11	476,240.53	11/15/2017	Asphalt
Preservation Overlays - 12	476,240.53	11/15/2017	Asphalt
Preservation Overlays - 13	476,240.53	11/15/2017	Asphalt
Preservation Overlays - 14	476,240.53	11/15/2017	Asphalt
Preservation Overlays - 15	476,240.53	11/15/2017	Asphalt
Preservation Overlays - 16	476,240.53	11/15/2017	Asphalt
Preservation Overlays - 17	476,240.53	11/15/2017	Asphalt
Preservation Overlays - 18	476,240.52	11/15/2017	Asphalt
Preservation Overlays - 19	476,240.52	11/15/2017	Asphalt
Preservation Overlays - 20	476,240.52	11/15/2017	Asphalt
Preservation Overlays - 21	476,240.52	11/15/2017	Asphalt
Preservation Overlays - 22	476,240.52	11/15/2017	Asphalt
Preservation Overlays - 23	476,240.52	11/15/2017	Asphalt
Preservation Overlays - 24	476,240.52	11/15/2017	Asphalt
Preservation Overlay - 25	476,240.52	11/15/2017	Asphalt

Work Type: Concrete Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
52011	7,965,544.37	11/15/2017	Concrete
53461	2,670,396.21	11/15/2017	Concrete

Year Ended - 2018

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

53371	2,151,623.62	11/15/2017	Concrete
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Work Type: Culvert replacement

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
52623	722,204.30	11/15/2017	Asphalt
53523	797,878.32	11/15/2017	Asphalt

Work Type: Reconstruct and Add Lane(s) Over 0.5 Mile Long

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
53431	11,483,651.61	11/15/2017	Concrete

Work Type: Resurf, Mill & Pulver

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
53421-2	1,684,879.35	11/15/2017	Asphalt
53451	661,322.54	11/15/2017	Asphalt
53181	1,425,997.27	11/15/2017	Asphalt
53421-3	1,684,879.35	11/15/2017	Asphalt
53421-1	1,684,879.35	11/15/2017	Asphalt
53401-1	760,327.29	11/15/2017	Asphalt
53401-2	760,327.28	11/15/2017	Asphalt

**ROAD COMMISSION FOR OAKLAND COUNTY
RECONCILIATION OF REVENUE & EXPENDITURES
Act 51 Report September 30, 2018**

	TRIAL BALANCE ACCOUNT #	REVENUES	EXPENDITURES
<u>BALANCE PER TRIAL BALANCE</u>		193,695,898.28	187,043,689.43
RECLASSIFICATION OF REVENUE/ EXPENDITURE AMOUNTS		(2,492,805.00)	(645,017.02)
DELETION OF COSTS, OPERATING CREDITS:			
Equipment Credits	66900	(15,252,220.64)	(15,252,220.64)
Depreciation Credits	69001-4	(6,448,574.26)	(6,448,574.26)
SAD Contractor & Other Payments	67205	(196,808.38)	(196,808.38)
Proceeds-Long Term Debt	69802 & 69804	-	-
<u>BALANCE PER AUDIT REPORT</u>		169,305,490.00	164,501,069.13
RECLASSIFICATION OF REVENUE/ EXPENDITURE AMOUNTS		2,492,805.00	645,017.02
RECLASSIFICATION OF GAIN ON			
Equipment Retirements	68900		
Purchase Discounts	69100		
DELETION OF COSTS, OPERATING CREDITS:			
Handling Charges	64600	(110,135.76)	(110,135.76)
ITEMS REQUIRING NETTING OF REVENUE/ EXPENDITURE AMOUNTS:			
Spec Assessment-Contributions	67201/48601	-	-
Special Assessment-Expenses	67202/48603	(266,680.02)	(266,680.02)
Overhead-State Maintenance	62700/51501	(1,853,086.18)	(1,853,086.18)
Overhead-State Non-Maint	62800/51501	(58,467.09)	(58,467.09)
Maps and Plans	64400/51501	(2.66)	(2.66)
Proceeds-Long Term Debt	69802 & 69804	-	-
Rounding Adjustment		-	-
<u>BALANCE PER ACT 51 REPORT</u>		169,509,923.29	162,857,714.44