

ADARS COUNTY INSTRUCTIONS

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OVERVIEW

The County Annual Financial Report consists of 6 pages of financial statements and 15 supporting schedules. Line by line instructions are provided for each in this manual.

The information necessary to complete the County Annual Financial Report will come from the road agency's general ledger, the audited financial statements, and computations done on the Supporting Schedules.

The line by line instructions indicate what should be reported on each line. A short explanation and/or example of most line items is included. These instructions are not all-inclusive, and you may have items which do not fit a specific line instruction. In this case, use the Other lines and the Subledger to identify the entry.

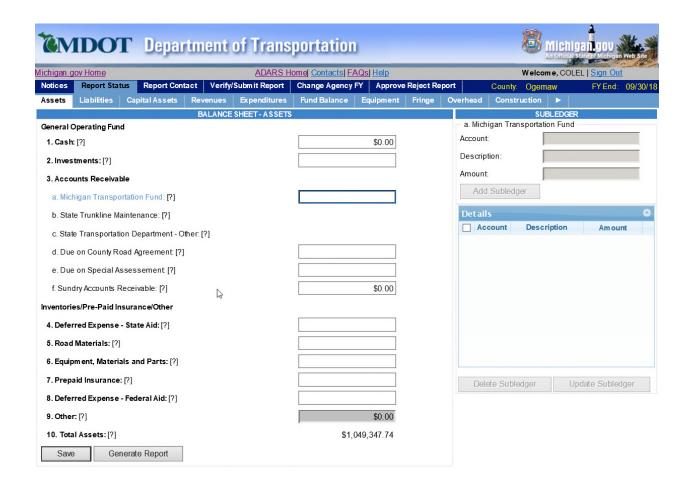
USING THIS MANUAL

The manual gives you help with the business rules that governs the data appropriate for each field.

For questions about how to register and use ADARS, please refer to the ADARS County User's Guide.

LINE BY LINE INSTRUCTIONS

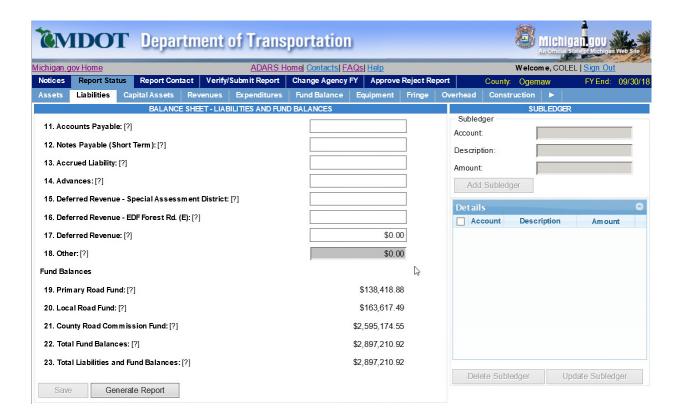
ASSETS



Field Name	Description
Cash	Enter the total amount of currency, checks, money orders and bank drafts on hand or on deposit with the county treasurer. Also, include any bond and note cash on deposit, cash on deposit for debt retirement, impressed cash and deposits for payroll.
Investments	Enter the amount deposited in savings accounts, certificates of deposit, securities and other investments.

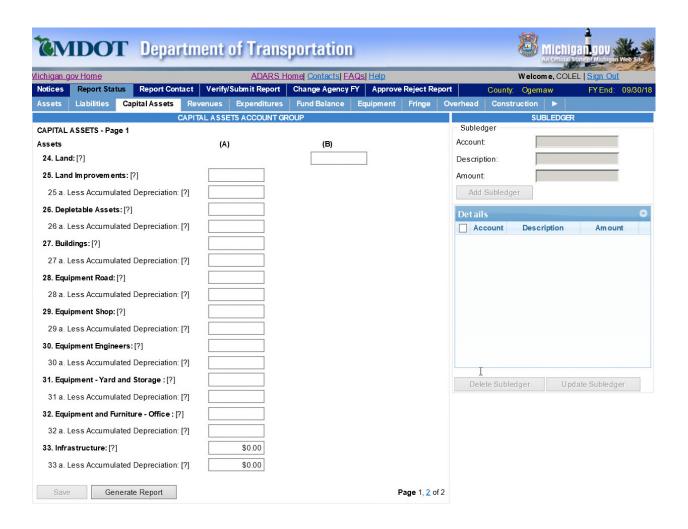
Other trunkline maintenance contract. Due on County Road Enter the amount due from townships on signed county road agreements. Due on Special Enter the amount due on levied special assessments Sundry Accounts Enter the amount due from other accounts, such as cities, counties, and other road agencies. Other Using the Subledger enter any other accounts receivable recorded. Deferred Expense - State Enter the balance of advances to the state for category A, C, and D projects funded by the Transportation Economic Development Fund. Road materials Enter the amount of road materials stockpiled in warehouses, pits or yards which are to be used for construction or maintenance on the county roads. Equipment, Materials and Enter the amount of equipment, materials and parts on hand which are used for the repair, maintenance and operation of equipment. Deferred Expense - Enter the balance of advances to the state for federal aid projects.	Field Name	Description
State Trunkline Maintenance Contract. State Transportation - Other Due on County Road Agreements Due on Special Assessments Sundry Accounts Receivable Other Using the Subledger enter any other accounts receivable recorded. Deferred Expense - State Aid Enter the amount of road materials stockpiled in warehouses, pits or yards which are to be used for construction or maintenance on the county roads. Enter the amount of equipment, materials and parts on hand which are used for the repair, maintenance and operation of equipment. Deferred Expense - Enter the balance of advances to the state for later on the county roads. Enter the amount of equipment, materials and parts on hand which are used for the repair, maintenance and operation of equipment. Enter the balance of advances to the state for federal aid projects.	Michigan Transportation	The two-month accrual of Michigan Transportation Funds (MTF) due at fiscal
Maintenance contract. State Transportation - Enter the amount due from the state for services and materials not part of the trunkline maintenance contract. Due on County Road Enter the amount due from townships on signed county road agreements. Due on Special Enter the amount due on levied special assessments Sundry Accounts Enter the amount due from other accounts, such as cities, counties, and other road agencies. Other Using the Subledger enter any other accounts receivable recorded. Deferred Expense - State Enter the balance of advances to the state for category A, C, and D projects funded by the Transportation Economic Development Fund. Road materials Enter the amount of road materials stockpiled in warehouses, pits or yards which are to be used for construction or maintenance on the county roads. Equipment, Materials and Enter the amount of equipment, materials and parts on hand which are used for the repair, maintenance and operation of equipment. Deferred Expense - Enter the balance of advances to the state for federal aid projects.	Fund	year-end is populated by ADARS.
State Transportation - Other Enter the amount due from the state for services and materials not part of the trunkline maintenance contract. Due on County Road Agreements Due on Special Assessments Enter the amount due on levied special assessments Sundry Accounts Receivable Cher Using the Subledger enter any other accounts receivable recorded. Deferred Expense - State Aid Enter the amount of road materials stockpiled in warehouses, pits or yards which are to be used for construction or maintenance on the county roads. Equipment, Materials and Enter the balance of advances to the state for federal aid projects. Enter the amount of equipment, materials and parts on hand which are used for the repair, maintenance and operation of equipment. Deferred Expense - Enter the balance of advances to the state for federal aid projects.	State Trunkline	Enter the amount due from the state for trunkline maintenance per the
Other trunkline maintenance contract. Due on County Road Enter the amount due from townships on signed county road agreements. Due on Special Enter the amount due on levied special assessments Sundry Accounts Enter the amount due from other accounts, such as cities, counties, and other road agencies. Other Using the Subledger enter any other accounts receivable recorded. Deferred Expense - State Enter the balance of advances to the state for category A, C, and D projects funded by the Transportation Economic Development Fund. Road materials Enter the amount of road materials stockpiled in warehouses, pits or yards which are to be used for construction or maintenance on the county roads. Equipment, Materials and Enter the amount of equipment, materials and parts on hand which are used for the repair, maintenance and operation of equipment. Deferred Expense - Enter the balance of advances to the state for federal aid projects.	Maintenance	contract.
Due on County Road Agreements Due on Special Assessments Enter the amount due on levied special assessments Sundry Accounts Receivable Other Using the Subledger enter any other accounts receivable recorded. Deferred Expense - State Aid Enter the balance of advances to the state for category A, C, and D projects funded by the Transportation Economic Development Fund. Road materials Enter the amount of road materials stockpiled in warehouses, pits or yards which are to be used for construction or maintenance on the county roads. Equipment, Materials and Enter the amount of equipment, materials and parts on hand which are used for the repair, maintenance and operation of equipment. Deferred Expense - Enter the balance of advances to the state for federal aid projects.	State Transportation -	Enter the amount due from the state for services and materials not part of the
Agreements Due on Special Enter the amount due on levied special assessments Sundry Accounts Enter the amount due from other accounts, such as cities, counties, and other road agencies. Other Using the Subledger enter any other accounts receivable recorded. Deferred Expense - State Enter the balance of advances to the state for category A, C, and D projects funded by the Transportation Economic Development Fund. Road materials Enter the amount of road materials stockpiled in warehouses, pits or yards which are to be used for construction or maintenance on the county roads. Equipment, Materials and Enter the amount of equipment, materials and parts on hand which are used for the repair, maintenance and operation of equipment. Deferred Expense - Enter the balance of advances to the state for federal aid projects.	Other	trunkline maintenance contract.
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Sundry Accounts Receivable Cother Using the Subledger enter any other accounts receivable recorded. Deferred Expense - State Aid Enter the amount of road materials stockpiled in warehouses, pits or yards which are to be used for construction or maintenance on the county roads. Equipment, Materials and Enter the amount of equipment, materials and parts on hand which are used for the repair, maintenance and operation of equipment. Deferred Expense - Enter the balance of advances to the state for category A, C, and D projects funded by the Transportation Economic Development Fund. Enter the amount of road materials stockpiled in warehouses, pits or yards which are to be used for construction or maintenance on the county roads. Equipment, Materials and Enter the amount of equipment, materials and parts on hand which are used for the repair, maintenance and operation of equipment. Deferred Expense - Enter the balance of advances to the state for federal aid projects.	Agreements	
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Other Using the Subledger enter any other accounts receivable recorded. Deferred Expense - State Aid Enter the balance of advances to the state for category A, C, and D projects funded by the Transportation Economic Development Fund. Enter the amount of road materials stockpiled in warehouses, pits or yards which are to be used for construction or maintenance on the county roads. Equipment, Materials and Enter the amount of equipment, materials and parts on hand which are used for the repair, maintenance and operation of equipment. Deferred Expense - Enter the balance of advances to the state for federal aid projects.	Sundry Accounts	Enter the amount due from other accounts, such as cities, counties, and other
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Aid funded by the Transportation Economic Development Fund. Road materials Enter the amount of road materials stockpiled in warehouses, pits or yards which are to be used for construction or maintenance on the county roads. Equipment, Materials and Enter the amount of equipment, materials and parts on hand which are used for the repair, maintenance and operation of equipment. Deferred Expense - Enter the balance of advances to the state for federal aid projects.	Other	Using the Subledger enter any other accounts receivable recorded.
Road materials Enter the amount of road materials stockpiled in warehouses, pits or yards which are to be used for construction or maintenance on the county roads. Equipment, Materials and Enter the amount of equipment, materials and parts on hand which are used for the repair, maintenance and operation of equipment. Deferred Expense - Enter the balance of advances to the state for federal aid projects.	Deferred Expense - State	Enter the balance of advances to the state for category A, C, and D projects
which are to be used for construction or maintenance on the county roads. Equipment, Materials and Enter the amount of equipment, materials and parts on hand which are used for the repair, maintenance and operation of equipment. Deferred Expense - Enter the balance of advances to the state for federal aid projects.	Aid	funded by the Transportation Economic Development Fund.
Equipment, Materials and Enter the amount of equipment, materials and parts on hand which are used for the repair, maintenance and operation of equipment. Deferred Expense - Enter the balance of advances to the state for federal aid projects.	Road materials	Enter the amount of road materials stockpiled in warehouses, pits or yards
Parts for the repair, maintenance and operation of equipment. Deferred Expense - Enter the balance of advances to the state for federal aid projects.		which are to be used for construction or maintenance on the county roads.
Deferred Expense - Enter the balance of advances to the state for federal aid projects.	Equipment, Materials and	Enter the amount of equipment, materials and parts on hand which are used
	Parts	for the repair, maintenance and operation of equipment.
	Deferred Expense -	Enter the balance of advances to the state for federal aid projects.
Federal Aid	Federal Aid	
Other Using the Subledger enter the amount of any other general fund assets.	Other	Using the Subledger enter the amount of any other general fund assets.
TOTAL ASSETS The total is a calculated field.	TOTAL ASSETS	The total is a calculated field.

LIABILITIES



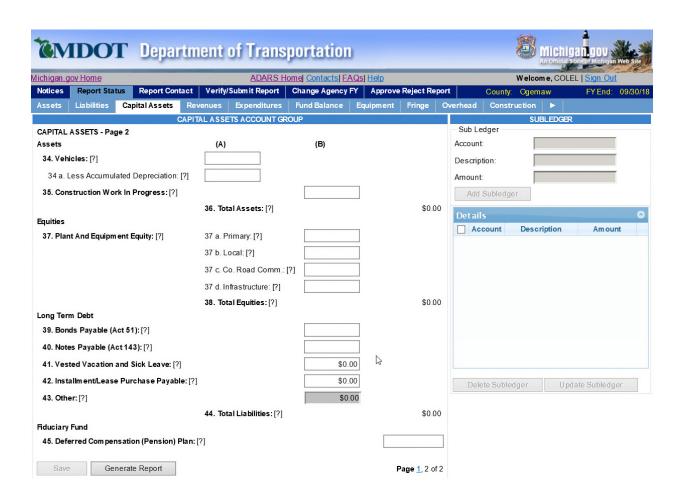
Field Name	Description
Accounts Payable	Enter the amount owed for goods and services received but not paid as of the end of the year.
Notes Payable - (Short Term)	Enter the amount due for the current year for notes payable.
Accrued Liability	Enter the amount due at the end of the year and not paid for wages and other expenditures.
Advances	Enter the amount received for specified projects for which work has not yet begun.
Deferred Revenue - Special Assessment District	Enter the amount received for assessments levied for a period of more than one year.
Deferred Revenue	Enter the amount of other deferred revenue.

Field Name	Description
Other	Use the Subledger to enter trunkline advances, performance deposits and other liabilities.
Primary Road Fund	This amount is populated from line 140 – Ending Fund Balance on the
Balance	Statement of Changes in Fund Balances, Primary Road Fund.
Local Road Fund Balance	This amount is populated from line 140 – Ending Fund Balance on the
	Statement of Changes in Fund Balances, Local Road Fund.
County Road Commission	This amount is populated from line 140 – Ending Fund Balance on the
	Statement of Changes in Fund Balances, County Road Commission Fund.
Total Fund Balances	This field is calculated.
Total Liabilities and Fund Balances	This field is calculated.



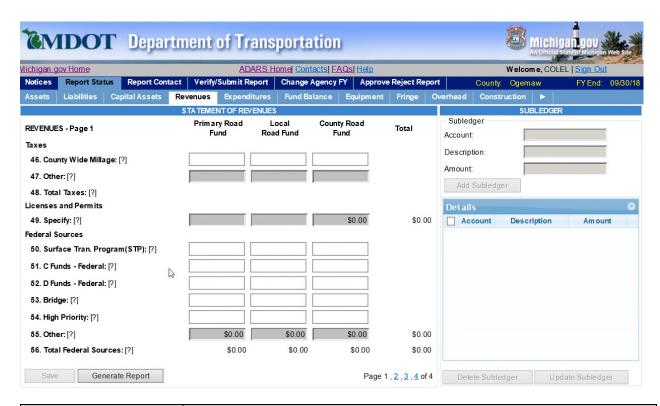
Field Name	Description
Land	Column B -Enter the value of land.
Land Improvements	Column A -Enter the value of land improvements.
Less: Accumulated	Column A - Enter the total amount of depreciation for land improvements.
Depreciation	Column B - Book Value is calculated.
Depletable Assets	Column A - Enter the total cost of gravel pits, stone quarries, brine wells, etc.
Less: Accumulated	Column A - Enter the total amount of depletion for gravel pits, stone quarries,
Depreciation	brine wells, etc. Column B - Book Value is calculated.
Buildings	Column A - Enter the total cost of buildings, building additions, and improvements.

Field Name	Description
Less: Accumulated	Column A - Enter the total amount of depreciation for buildings, building
Depreciation	additions, and improvements. Column B - Book Value is calculated.
Equipment - Road	Column A - Enter the total cost of equipment used in road work.
Less: Accumulated	Column A - Enter the total amount of depreciation for equipment used in road
Depreciation	work. Column B - Book Value is calculated.
Equipment - Shop	Column A - Enter the total cost of equipment and machinery used in the repair
	and maintenance shop
Less: Accumulated	Column A - Enter the total depreciation amount for equipment and machinery
Depreciation	used in the repair and maintenance shop. Column ${f B}$ - Book Value is calculated.
Equipment - Engineers	Column A - Enter the total cost of equipment used by the Engineering
	Department.
Less: Accumulated	Column A - Enter the total amount of depreciation for equipment used by the
Depreciation	engineering Department. Column B - Book Value is calculated.
Equipment – Yard and	Column A - Enter the total cost of gasoline pumps and meters, fuel storage
Storage	tanks, etc.
Less: Accumulated	Column A - Enter the total amount of depreciation for gasoline pumps and
Depreciation	meters, fuel storage tanks, etc. Column B - Book Value is calculated.
Equipment and Furniture -	Column A - Enter the total cost of office equipment and furniture.
Office	
Less: Accumulated	Column A - Enter the total amount of depreciation for office equipment and
Depreciation	furniture. Column B - Book Value is calculated.
Infrastructure	Column A – Enter the total cost of Bridges, Roads, and Traffic Signals
Less: Accumulated	Column A – Enter the total amounts of depreciation for Bridges, Roads and
Depreciation	Traffic Signals. Column B – Book Value is calculated.



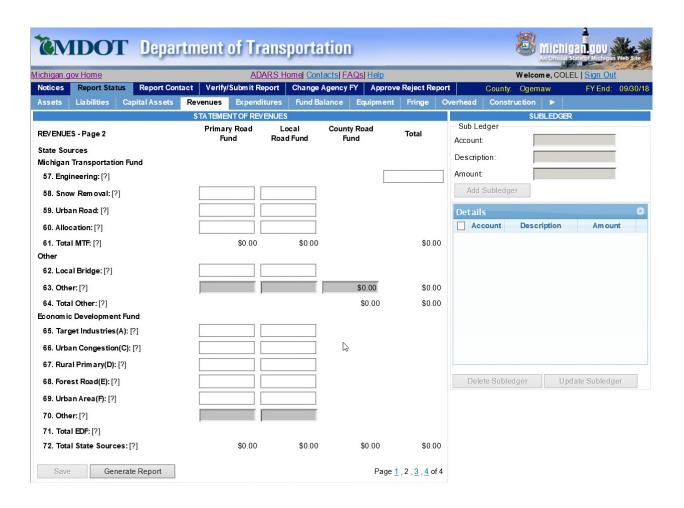
Field Name	Description
Vehicles	Column A - Enter the total cost of vehicles
Less: Accumulated Depreciation	Column A - Enter the total amount of depreciation for vehicles. Column B - Book Value is calculated.
Construction Work in Progress	Column B - Enter the total amount of construction work in progress.
Total Assets	The total of Column B is calculated.
Plant and Equip	ment Equity
Primary	(Investment in General Fixed Assets) Enter the total Primary Road Fund equity in fixed assets.
Local	(Investment in General Fixed Assets) Enter the total Local Road Fund equity in fixed assets

Field Name	Description
County Road Commission	(Investment in General Fixed Assets) Enter the total Local Road Fund equity in
	fixed assets
Infrastructure	This line should match line 33 – Infrastructure on Capital Assets – page 1, net
	of accumulated depreciation.
Total Equities	This is a calculated field.
Bonds Payable (Act 51)	Enter the amount required to retire the principal on long term bond debt.
Notes Payable (Act 143)	Enter the amount required to retire the principal on long term note debt.
Vested Vacation and Sick	Enter the amount to be provided for accumulated vacation and sick leave
Leave Payable	
Installment/Lease	Enter the amount to be provided for installment/lease purchase agreements.
Purchase Payable	
Other	Use the Subledger to enter the amount of other long term debt to be provided
	for, such as workers compensation and medical claims, etc.
Deferred Compensation	Enter the amount in the deferred compensation plan account.
(Pension) Plan	



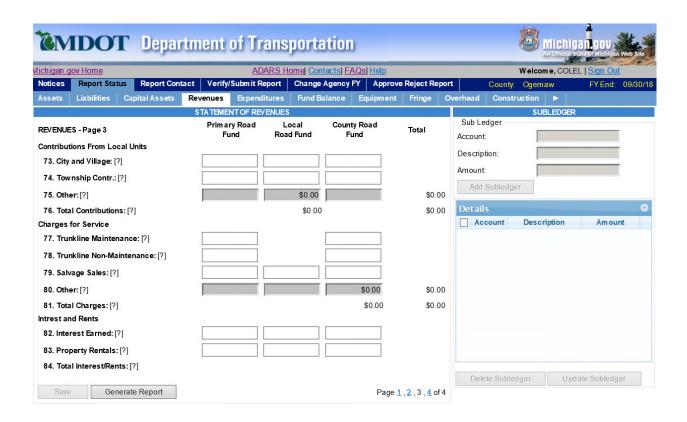
Field Name	Description
County Wide Millage	Enter the amount of revenue from property taxes, penalties and interest. The amounts credited to the Primary Road Fund, Local Road Fund, and County Road Commission Fund are to reflect the purpose for which the funds were intended.
Other	Use the Subledger to enter any other tax levies received.
Total Taxes	This is a calculated field.
Licenses and Permits Specify	Use the Subledger to enter amounts recorded for licenses and permits. Specify which licenses and permits are included.
Surface Transportation Programs (STP)	Enter the amounts paid by MDOT on behalf of the county for Federal Aid STP Projects for the Primary and Local Road Funds.
Category C - Federal - Urban Congestion)	Enter the amounts paid by MDOT on behalf of the county for Federal C Fund Projects for the Primary and Local Road Funds.
Category D - Federal - Rural Primary	Enter the amounts paid by MDOT on behalf of the county for Federal D Fund Projects for the Primary and Local Road Funds.
Congestion Mitigation and Air Quality	Enter the amounts paid by MDOT on behalf of the county for Federal Aid Rail/Highway Projects for the Primary and Local Road funds.

Field Name	Description
Bridge	Enter the amounts recorded and amounts paid by MDOT on behalf of the county for Federal Aid Bridge Projects for the Primary and Local Road Funds.
High Priority	Enter the amounts paid by MDOT on behalf of the county for Federal High Priority Projects for the Primary and Local Road Funds.
Other	Use the Subledger to enter the amounts paid by MDOT on behalf of the county for other Federal Aid projects. Distribute to the various funds as the funds were provided.
Total Federal Sources	This is a calculated field.



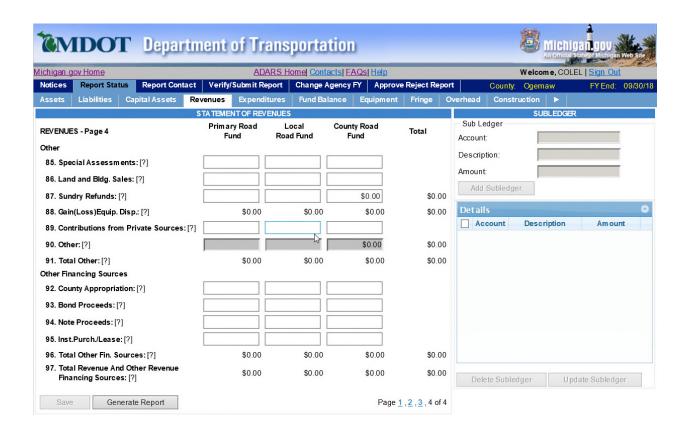
Field Name	Description
Michigan Transporta	tion Fund
Engineering	Enter the amount recorded for MTF engineering reimbursement. Prorate the amount received between the Primary Road Fund and the Local Road Fund based on the ratio between the Primary Road Fund and the Local Road Fund for MTF Allocation funds.
Snow Removal	Enter the amount recorded for MTF snow removal funds in the Primary Road Fund and the Local Road Fund. Breakdown is determined by each individual road agency.
Urban Road	Enter the amounts recorded for MTF urban road funds, including Local Road Program (LRP) funds, in the Primary Road Fund and the Local Road Fund.

Field Name	Description		
Allocation	Enter the amounts recorded for MTF countywide road funds, including LRP funds, in the Primary Road Fund and the Local Road Fund. Also include any Turn Back or Mileage Transfer Payments Received.		
Total MTF	This is a calculated field.		
Other			
Local Bridge	Enter the amounts paid by MDOT on behalf of the county for State Critical Bridge projects for the Primary Road Fund and the Local Road Fund.		
Other	Use the Subledger to enter the amount recorded for other sources of state revenue under the applicable fund.		
Total Other	This is a calculated field.		
Economic Development I	Economic Development Fund		
Target Industries (A)	Enter the amounts paid by MDOT on behalf of the county for the Primary Road Fund and the Local Road Fund Category A projects.		
Urban Congestion (C)	Enter the amounts paid by MDOT of behalf of the county for the Primary Road Fund and the Local Road Fund Category C projects.		
Rural Primary (D)	Enter the amounts paid by MDOT on behalf of the county for Primary Road Fund Category D projects.		
Forest Road (E)	Enter the amount recorded for the Primary Road Fund and Local Road Fund Category E revenue.		
Urban Area (F)	Enter the amounts paid by MDOT on behalf of the county for Primary Road Fund Category F projects.		
Other	Use the Subledger and enter any other EDF funds received.		
Total EDF	The total for each column is calculated.		
Total State Sources	The total for each column is calculated.		



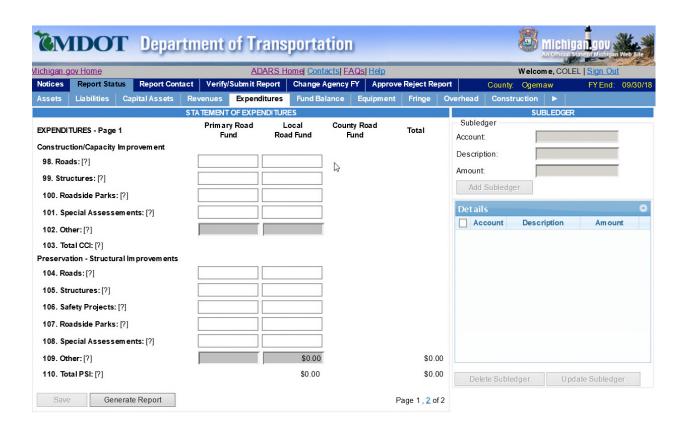
Field Name	Description
Cities and Villages	Enter the amount of contributions by cities and villages to the Primary Road
	Fund, Local Road Fund and County Road Commission Fund.
Township Contributions	Enter the amount of contributions by the townships to the Primary Road Fund,
	Local Road Fund, and County Road Commission Fund.
Other	Use the Subledger and enter the amount of other contributions distributed to
	the various funds (Primary, Local and County Road Commission) to reflect the
	purpose for which the funds were contributed.
Total Contributions	The total for each column is calculated.
Charges for Services	
Trunkline Maintenance	Enter the revenue recorded in either the Primary or the County Road
	Commission Fund. Where the fund is reported must be the same as where
	trunkline expense fund is recorded.
Trunkline Non-	Enter the revenue recorded in either the Primary or County Road Commission
Maintenance	Fund. Where the fund is reported must be the same as where the trunkline
	fund non-maintenance expense is recorded.

Field Name	Description
Salvage Sales	Enter under applicable fund.
Other	Use the Subledger to enter and identify under applicable fund.
Total Charges	The total for each column is calculated.
Interests and Rents	
Interest Earned	Distribute to the Primary, Local or County Road Commission Funds in the same ratio as the beginning fund balances, unless the revenue can be identified to a specific fund
Property Rentals	Enter the revenue from rental of property to the Primary, Local, or County Road Commission fund depending upon which fund owns the property.
Total Interests/ Rents	The total of each column is calculated.



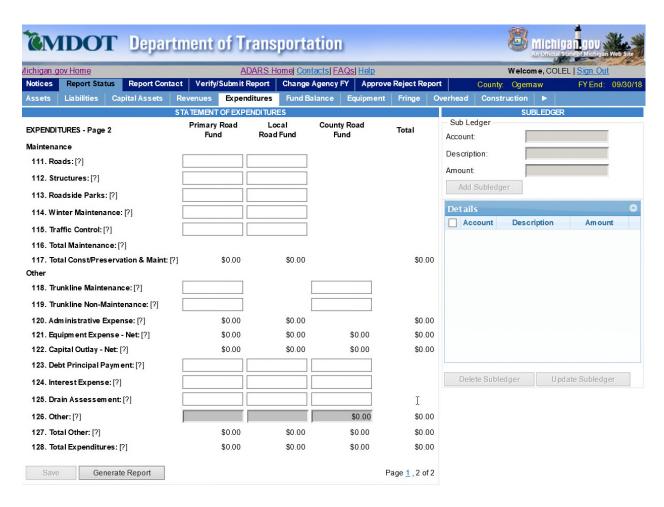
Field Name	Description
Other	
Special Assessments	Enter the amount distributed to the Primary Road Fund, Local Road Fund, and County Road Commission Fund.
Land and Building Sales	Enter to the appropriate funds based upon ownership.
Sundry Refunds	Enter the amount of sundry refunds/rebates to the Primary, Local, or County Road Commission Fund.
Gain (Loss) on Equipment Disposals	This amount is populated from line 231 on the Schedule of Capital Outlay - Gain or (Loss) on Disposal.
Other	Use the Subledger to enter other revenues such as Royalties, Timber Sales, Gas and Oil Leases, etc.
Total Other	The total for each column is calculated.
Other Financing Sources	
County Appropriation	Enter the amount appropriated by the County Board of Commissioners to the Primary Road Fund, Local Road Fund, and County Road Commission Fund.

Field Name	Description
Bond Proceeds	Enter the proceeds from Act 51, Bonds, and distribute it to the Primary and Local Road Funds based on where the proceeds will be expended. The distribution will determine which fund to record the principal and interest expense for repayment.
Note Proceeds	Enter the proceeds from Act 143, Notes, and distribute it to the Primary and Local Road Funds based on where the proceeds will be expended. The distribution will determine which fund to record the principal and interest expense for repayment.
Installment Purchase/Lease	Enter the proceeds from installment/lease purchases in the appropriate fund.
Total Other Financing Sources	The total for each column is calculated.
Total Revenue and Other Financing Sources	This is a calculated field.



Field Name	Description
CONSTRUCTION/CAPACITY	/ IMPROVEMENT
	Enter the amount recorded for road construction for the Primary Road Fund and the Local Road Fund. Include activities for non-motorized expenditures.
Structures	Enter the amount recorded for structure construction for the Primary Road Fund and the Local Road Fund.
	Enter the amount recorded for structure construction for the Primary Road Fund and the Local road Fund.
Special Assessments	Enter the amount recorded for construction covered by special assessments for the Primary Road Fund and the Local Road Fund.
Other	Use the Subledger and enter the amount recorded for other construction for the Primary Road Fund and the Local road Fund.
Total Construction/ Capacity Improvement	This is a calculated field.

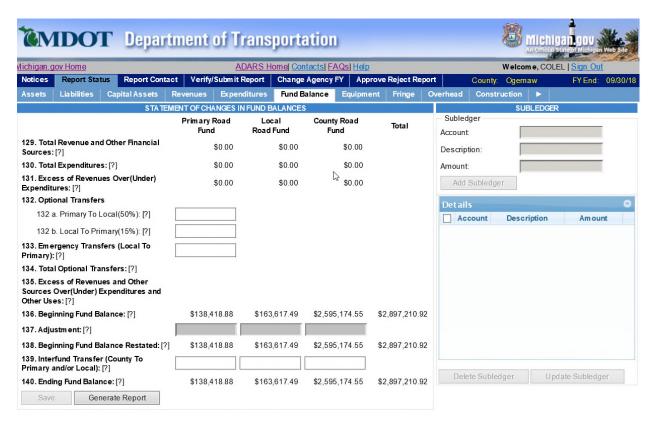
Field Name	Description
Preservation – Structura	al Improvements
Roads	Enter the amount recorded for preservation – structural improvements on roads for the Primary Road Fund and the Local Road Fund.
Structures	Enter the amount recorded for preservation – structural improvements on structures for the Primary Road Fund and the Local Road Fund.
Safety Projects	Enter the amount recorded for preservation – structural improvements safety projects for the Primary Road Fund and the Local Road Fund.
Roadside Parks	Enter the amount recorded for preservation – structural improvements on roadside parks for the Primary Road Fund and the Local road Fund.
Special Assessments	Enter the amount recorded for preservation – structural improvements on special assessments for the Primary Road Fund and the Local Road Fund.
Other	Use the Subledger and enter the amount recorded for other preservation – structural improvements for the Primary Road Fund and the Local road Fund.
Total PSI	This is a calculated field.



Field Name	Description
Maintenance	
Roads	Enter the amount recorded for routine and preventative maintenance for the Primary Road Fund and the Local Road Fund.
Structures	Enter the amount recorded for routine and preventative maintenance on structures for the Primary Road Fund and the Local Road Fund.
Roadside Parks	Enter the amount recorded for routine and preventative maintenance on roadside parks for the Primary Road Fund and the Local road Fund.
Winter Maintenance	Enter the amount recorded for winter routine and preventative maintenance for the Primary Road Fund and the Local Road Fund.
Traffic Control	Enter the amount recorded for routine traffic control and preventative maintenance for the Primary Road Fund and the Local road Fund.

Field Name	Description
Total Maintenance Expenditure	The total for each column is calculated.
Total Const/Preservation & Maint.	The total for each column is calculated.
Other	
Trunkline Maintenance	Enter the amount recorded in the Primary Road Fund or the County Road Commission Fund. The amount must be entered in the same fund as the trunkline maintenance revenues.
Trunkline Non- Maintenance	Enter the amount recorded in the Primary Road Fund or the County Road Commission Fund. The amount must be entered in the same fund as the trunkline non-maintenance revenues.
Administrative Expense	The total is populated from line 245 on the Schedule of Administrative Expense. The allocation between the Primary Road Fund and Local Road Fund is based on the ratio of Primary and Local construction and maintenance to the total on line 117.
Equipment Expense-Net	The Equipment Gain or (Loss) is spread to the Primary Road Fund, Local Road Fund, and County Road Commission Fund based on rentals charged to each fund. These figures are from line 162 on the Schedule of Equipment Expense.
Capital Outlay – Net	These figures are populated from line 228 on the Schedule of Capital Outlay.
Debt Principal Payment	The amounts distributed to the various funds must be the same as determined when the debt proceeds were received.
Interest Expense	Interest expense for debt payments are to be distributed to the same funds as the principal payments above. Other interest expense is entered to the various funds as incurred.
Drain Assessment	The separate reporting of this expenditure is required by Section 14a of Act 51. Enter the amount for the Primary Road Fund and the Local Road Fund. Expenditures are limited to 50 percent of the total assessment against the county, calculated in accordance with rules jointly promulgated by the state Departments of Transportation and Agriculture.
Other	Use the Subledger to enter any other expenditure for the Primary Road Fund, Local Road Fund, and County Road Commission Fund.
Total Other	The total for each column is calculated.
Total Expenditures	The total for each column is calculated.

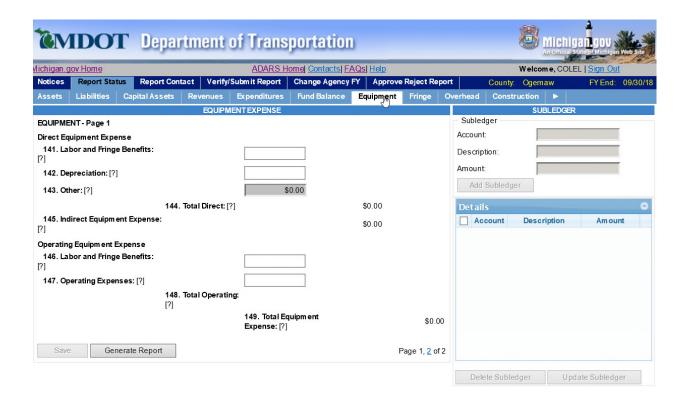
STATEMENT OF CHANGES IN FUND BALANCES



Field Name	Description
Total Revenues and Other Financing Sources	The total revenues are populated from line 97 on the Statement of Revenues.
Total Expenditures	The total expenditures are populated from line 128 on the Statement of Expenditures.
Excess of Revenue Over (Under) Expenditures	The total for each column is calculated by subtracting Total Expenditures from Total Revenues.
	Enter the amount transferred between the Primary Road Fund and the Local Road Fund. The amount transferred from the Primary Road Fund to the Local Road Fund cannot exceed 50 percent of total Primary Road Fund MTF revenue. The amount transferred from the Local Road Fund to the Primary Road Fund cannot exceed 15 percent of total Local Road Fund MTF revenue.
to Primary)	An additional 15 percent maximum transfer can be made from the Local Road Fund to the Primary Road Fund, in case of an emergency, or with the approval of the Department of Transportation.
Total Optional Transfers	This is a calculated field.

Field Name	Description
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	The total for each column is calculated.
Beginning Fund Balance	The amounts are populated from the prior years ending fund balance.
Adjustment	Use the Subledger to enter any adjustments to the beginning fund balance for each column.
	This line does not include prior years' audit adjustments for State Trunkline Maintenance Contracts. Those adjustments are recorded in the State Trunkline Maintenance Revenue line 77.
Beginning Fund Balance Restated	The total for each column is calculated.
Interfund Transfer (County to Primary and/or Local)	This adjustment is required only if the net change in fund balance for the year would result in an ending fund deficit in either the Primary Road Fund or the Local Road Fund. A transfer must be made from the County Road Commission Fund to the Primary or Local Road Fund(s) to eliminate the deficit(s).
Ending Fund Balance	The total of each column is calculated and used to populate line 19 through 22 on the Liabilities page.

EQUIPMENT - PAGE 1



Field Name	Description		
Direct Equipment Expense			
Labor and Fringe Benefits	Enter the total direct equipment expense for labor and fringe benefits.		
Depreciation	Enter the total direct equipment expense for depreciation.		
Other	Use the Subledger to enter other direct equipment expenses.		
Total Direct	This is a calculated field.		
Indirect Equipment	This is populated from line 243 on the Indirect Schedule.		
Expense			
Operating Equipment Expense			
Labor and Fringe Benefits	Enter the breakdown of total operating equipment expense.		
Operating Expenses	Enter expenses from your general ledger.		
Total Operating	This is a calculated field.		
Total Equipment Expense	This is a calculated field.		

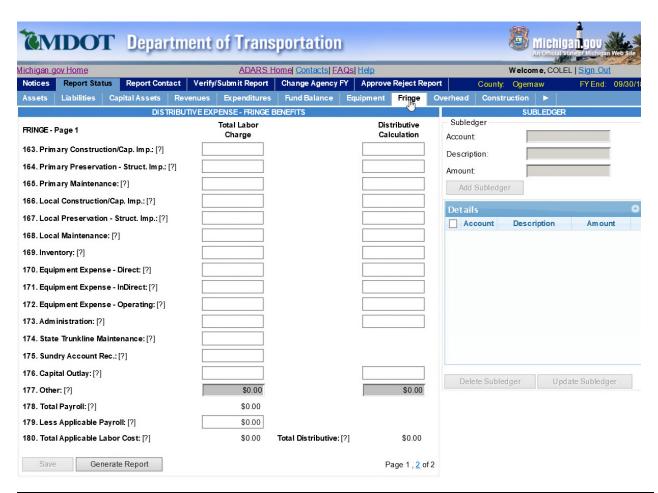
MDOT L	epartm	ent of T	ransp	ortation				8	Michiga An Official Stat	DOU e of Michigan Web Site
Michigan.gov Home		<u>A</u>	DARS Hom	nel Contacts F.	AQs Help			Welco	me, COLEL	Sign Out
Notices Report Status Re	port Contact	Verify/Submit	Report C	hange Agency	FY Appro	ve Reject Report	E	County: Ogen	iaw	FY End: 09/30/18
Assets Liabilities Capital	Assets Rev	venues Exper	ditures	Fund Balance	Equipmen	t Fringe O	verhead	Construction		
		EQUIPMENTEX	PENSE					1000	BLEDGER	
EQUIPMENT - Page 2							Sub Lec	_		
Equipment Rental Credits	_	Primary	Local	Co	unty	Total	Account:			
150. Construction/Capacity Imp	.: [?]						Descript	ion:		
151. Preservation-Structural Im	p.:[?]						Amount:			
152. Maintenance: [?]							Add 5	Subledger		
153. Inventory Operations: [?]							Details	5		0
154. MDOT: [?]							Acc	ount Desc	ription	Am ount
155. Other Reimbursable Charg	es:[?]									
156. All Other Charges: [?]										
157. Total Equipment Rental Cre	edits:[?]									
		(A)	(B)	(1	C)	(D)				
158. (Gain) or Loss on Usage Equipment: [?]						\$0.00				
	PRO	RATION OF EQUI (Net Equi	PMENTUSA ipment Exp		ss					
159. Equipment Rental Credits:	[?]	\$0.00		\$0.00	\$0.00	\$0.00				
		(A)	(B)	((C)	(D) 🖟				
160. Percent Of Total: [?]							Dele	te Subledger	Unda	te Subledger
161. Prorated Total Equipment Expense: [?]						\$0.00	Dele	ic Subicage!	Ориа	ic oubleager
162. Prorated Gain/Loss On Usa Equipment Expense): [?]	age (Net	\$0.00		\$0.00	\$0.00	\$0.00				
Save Generate Re	port					Page <u>1</u> , 2 of 2				

Field Name	Description
Equipment Rental Credits	
Construction/Capacity	
Improvement	
Preservation - Structural	
Improvement	
Maintenance	
Inventory Operations	
MDOT	
Other Reimbursable	
Charges	
All Other Charges	
Total Equipment Rental	This is a calculated field.
Credits	

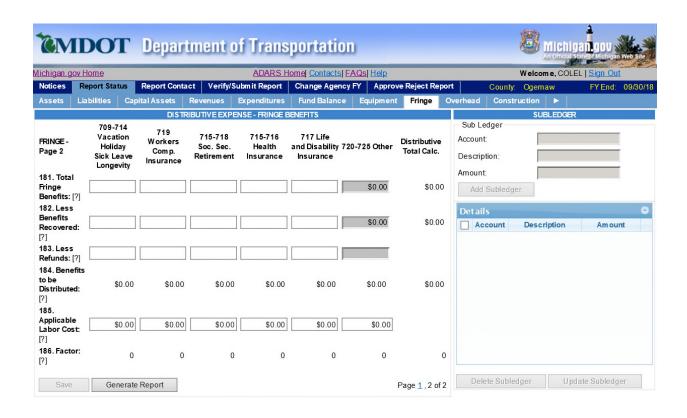
Field Name	Description
	This field is calculated by taking the difference between Total Equipment
Equipment	Expense and Total Equipment Rental Credits.
	These (A, B, C, D) are populated from Total Equipment Rental Credits on line 157.
Percent of Total	These (A, B, C, D) are calculated based on the ratio of each fund's Equipment
	Rental Credits to Total Equipment Rental Credits.
Prorated Total Equipment	This is calculated by multiplying the Percent of Total by Total Equipment
Expense	Expense.
Prorated Gain/Loss on	This is calculated for each fund (A, B, C, D) by multiplying the Percent of Total
Usage (Net Equipment	for each fund, by (Gain)/Loss on Usage (Net Equipment Expense).
Expense)	These amounts are used to populate line 121 - Equipment Expense-Net on
	the Expenditures – Page 2.

NOTE: The prorated amounts for columns A, B, C, and D on line 162 - Prorated Gain/Loss on Usage (Net Equipment Expense) must agree with the prorated amount for columns A, B, C, and D on line 159 – Equipment Rental Credits.

FRINGE - PAGE 1



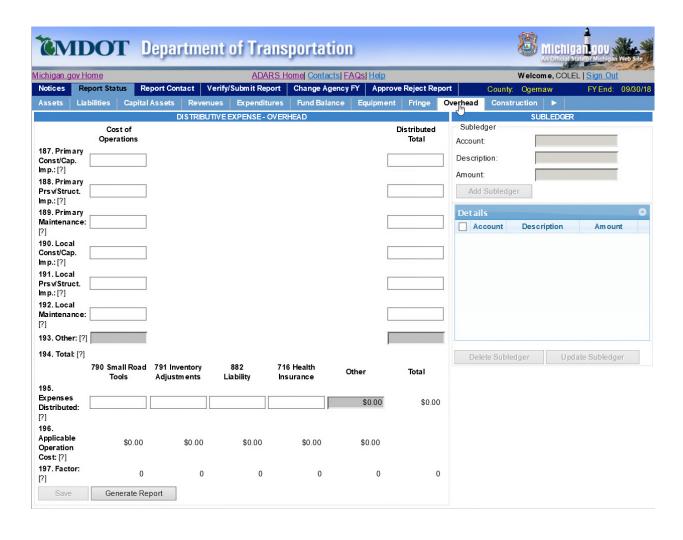
Field Name	Description
•	This is a calculated field. This amount should agree with the total payroll per the distribution report and payroll journals.



Field Name	Description
709-714 – Vacation, Sick Leave, Holiday, Longevity	The applicable labor cost would be total payroll less administrative payroll, state trunk line payroll, and sundry receivables payroll.
Line 181 – Total Fringe Benefits	Enter the gross expenditures recorded (not including benefits recovered or refunds received) in the various fringe benefit accounts. The total for the column is a calculated field.
Line 182 – Less: Benefits Recovered	Enter fringe benefits recovered (charged to various accounts receivable) during the year. The total for the column is a calculated field.
Line 183 – Less: Refunds	Enter any refunds received. These should be recorded as expenditure credits in the applicable fringe benefit account. The total for the column is calculated field.
Line 184 – Benefits to be Distributed	This amount is derived from line 181 less lines 182 and 183 and is populated on this line.
Line 185 – Applicable Labor Cost	This line should match line 180 – Total Applicable Labor Cost.
Line 186 – Factor	The factor is calculated by dividing line 184 by line 185.

Field Name	Description
709-714 – Vacation, Holiday, Sick Leave, Longevity	The factor is calculated by dividing line 184 by 185.
719 – Workers Comp. Insurance	The factor is calculated by dividing line 184 by line 185.
715-718 – Soc. Sec. Retirement	The factor is calculated by dividing line 184 by line 185.
715-716 – Health Insurance	The factor is calculated by dividing line 184 by line 185.
717 – Life and Disability Insurance	The factor is calculated by dividing line 184 by line 185.
720-725 – Other	The factor is calculated by dividing line 184 by line 185.
Distributive Total Calc.	The factor is calculated by adding the factors for columns - Vacation through Others (709-714 through 720-725).

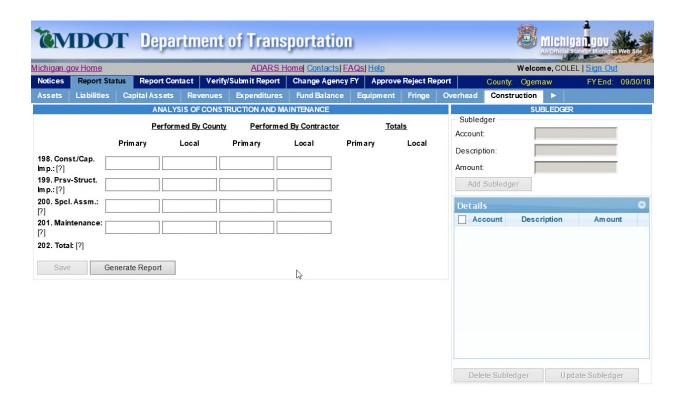
OVERHEAD



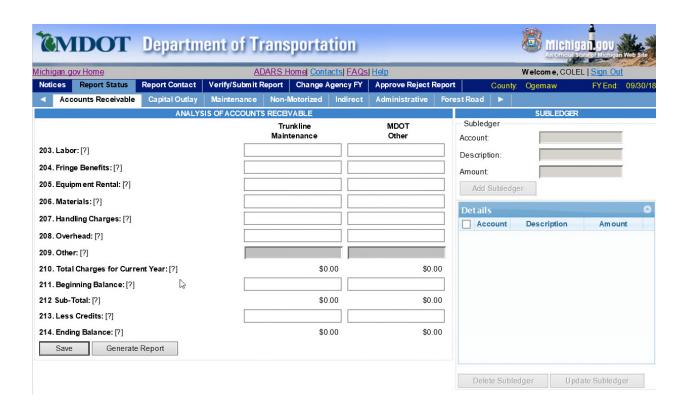
Field Name	Description
Cost of Operations – Enter	the total cost of operations recorded in each of the activities
Primary Construction/	
Cap. Imp.	
Primary Preservation –	
Struct. Imp.	
Primary Maintenance	
Local Construction/ Cap.	
Imp.	
Local Preservation –	
Struct. Imp.	

Field Name	Description
Local Maintenance	
Other	
Total	This field is calculated.
Line 195 - Expenses Distributed	Enter the costs recorded in each of the distributive expense accounts. The Total column is a calculated field.
Line 196 – Applicable Operation Cost	Enter the applicable operation cost.
Line 197 – Factor	The factor for 790-Small Road Tools through Other, is calculated by dividing line 195 by line 196. The factor for the Total column is calculated by adding the factors for Small Road Tools through Other.
Total	The Total for lines 195, 196 is a calculated field.

CONSTRUCTION

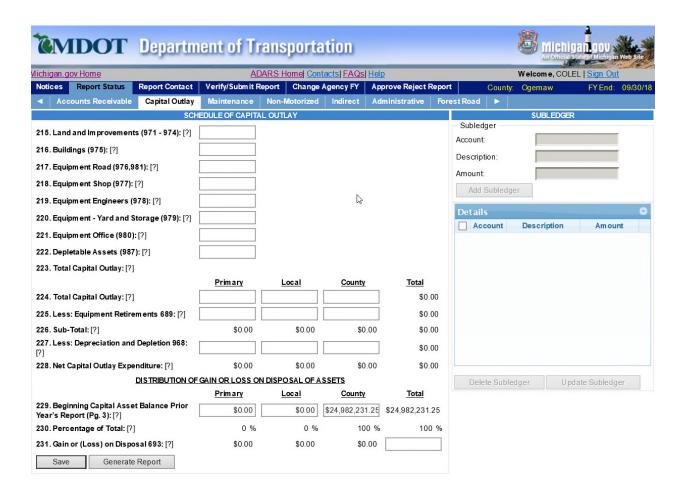


NOTE: The total for each column is calculated. The totals reported for each activity must agree with the expenditures reported on the State of Expenditures.



Field Name	Description
Labor	Enter the amounts recorded for the current year.
Fringe Benefits	Enter the amounts recorded for the current year
Equipment Rental	Enter the amounts recorded for the current year
Materials	Enter the amounts recorded for the current year
Handling Charges	Enter the amounts recorded for the current year
Overhead	Enter the amounts recorded for the current year
Other	Use the Subledger and enter the amounts recorded for the current year
Total Charges for the Current Year	This total is calculated for each column and should agree with amounts reported on line 118 and 119 the Statement of Expenditures – page 2.
Beginning Balance	Enter the beginning balance for each account.
Sub-Total	The total for each column is calculated by adding line 210 - Total Charges for the Current Year to line 211 - Beginning Balance.
Ending Balance	The total for each column is calculated by subtracting Credits from the Subtotal. The ending balance must agree with the receivables shown on lines 3b and 3c.

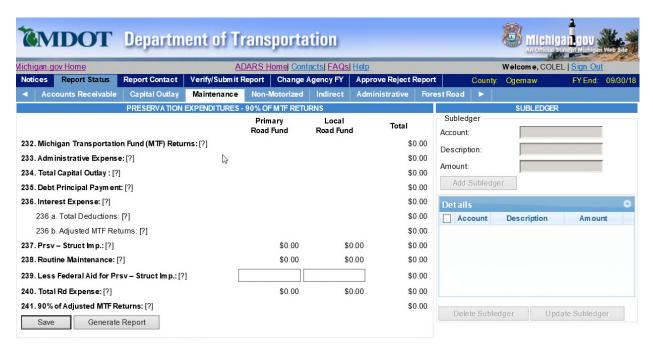
CAPITAL OUTLAY



Field Name	Description
Land and Improvements (971 – 974)	Enter the amounts expended for the current year.
Buildings (975)	Enter the amounts expended for the current year.
Equipment Road (976, 981)	Enter the amounts expended for the current year.
Equipment Shop (977)	Enter the amounts expended for the current year.
Equipment - Engineers (978)	Enter the amounts expended for the current year.
Equipment – Yard and Storage (979)	Enter the amounts expended for the current year.
Equipment Office (980)	Enter the amounts expended for the current year.
Depletable Assets (987)	Enter the amounts expended for the current year.

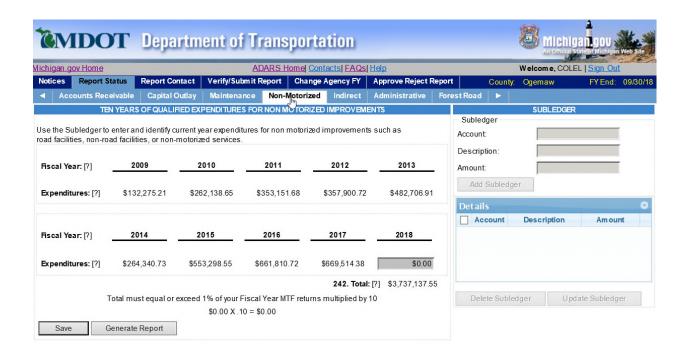
Field Name	Description
Total Capital Outlay	This is a calculated field.
Total Capital Outlay	Distribute Total Capital Outlay expenditures to the Primary, Local, and County Road Commission Funds based on the source of the funds expended to purchase the assets.
Less: Equipment Retirements	Enter the total amount of Equipment Retirements. The total is prorated to each fund based on the ratio of Beginning Capital Asset Balances for each fund to Total Beginning Capital Asset Balances
Subtotal	This is calculated for each column by subtracting line 225 - Equipment Retirements from line 224 – Total Capital Outlay.
Less: Depreciation & Depletion	Enter the total Depreciation & Depletion. The total is prorated to each fund based on the percentage of total ratios on line 230.
Net Capital Outlay Expenditures	This is calculated for each column by subtracting line 227 -Depreciation & Depletion from line 226 - Subtotal. These amounts populate line 122 - Capital Outlay - Net.
Beginning Capital Asset Balance Prior Year's Report (Pg. 3)	Enter the Beginning Capital Asset Balances in each fund: Primary, Local and County. Beginning Capital Asset Balances are equal to line 37 a, b, c - Plant and Equipment Equities reported on the previous year's report. <i>Do not</i> include Infrastructure in Beginning Balances.
Percentage of Total	This is calculated for each column based on the ratio of Beginning Capital Asset Balance for each fund to the Total Beginning Capital Asset Balance.
Gain or (Loss) on Disposal	 Enter the Total for Gain or (Loss) on Disposal of Equipment. A gain is entered as a positive amount. A loss is entered as a negative amount. Gain or (Loss) on Disposal is transferred to line 88 - Gain (Loss) on Equipment Disposals. The amount in each fund is calculated by multiplying the Total Gain or (Loss) on Disposal by the Percentage of Total.

MAINTENANCE



Field Name	Description
MTF Returns	MTF Returns is populated from line 61 – Total MTF on Revenues – page 2.
Administrative Expense	This is populated from line 120 – Administrative Expense on Expenditures – page 2.
Total Capital Outlay	This is populated from line 223 – Total on the Schedule of Capital Outlay.
Debt Principal Payment	This is populated from line 123 – Debt Principal Payment on Expenditures – page 2.
Interest Expense	This is populated from line 124 – Interest Expense on Expenditures – page 2.
Total Deductions	This is a calculated field.
Adjusted MTF Returns	This is calculated by subtracting Total Deductions from MTF Returns.
Prsv – Struct Imp	Preservation – Structural Improvement. This is populated from line 110 on Expenditures – page 1.
Routine Maintenance	This is populated from line 116 on Expenditures – page 2.
Less Federal Aid for Prsv – Struct Imp	Enter Federal Aid received for Preservation – Structural Improvement as a negative number.
Total Rd Expense	This is a calculated field.
90% of Adjusted MTF Returns	This is a calculated field. Line 240 - Total Rd Expense must be >= line 241 – 90% of Adjusted MTF Returns.

NON-MOTORIZED

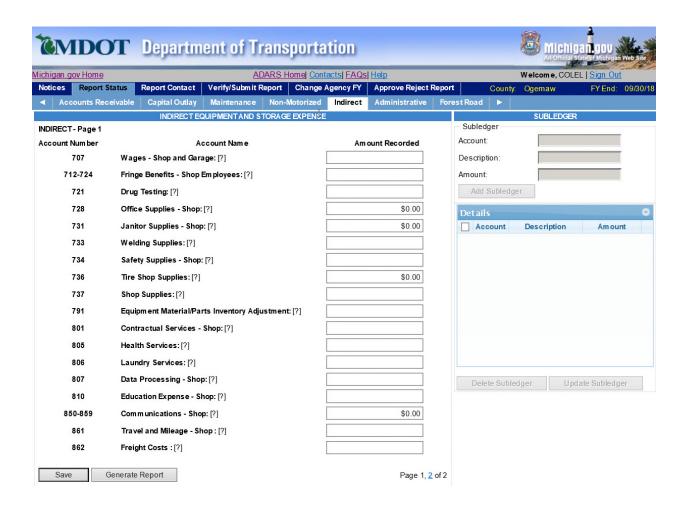


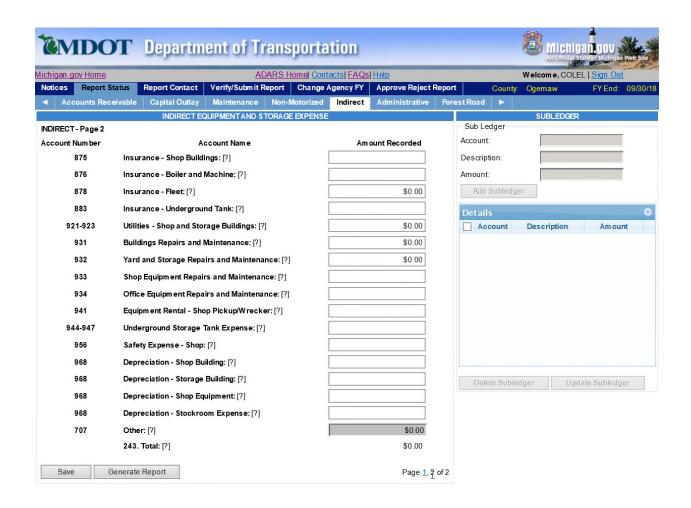
Field Name	Description
Fiscal Year Expenditures	The amounts for prior years are populated from the annual report for that
	year.
Total	This is a calculated field

NOTE: Line 242 must be greater than the amount calculated below the line.

MTF Returns are populated from line 61 – Revenues – page 2. The total shown in the calculation is the amount required for compliance.

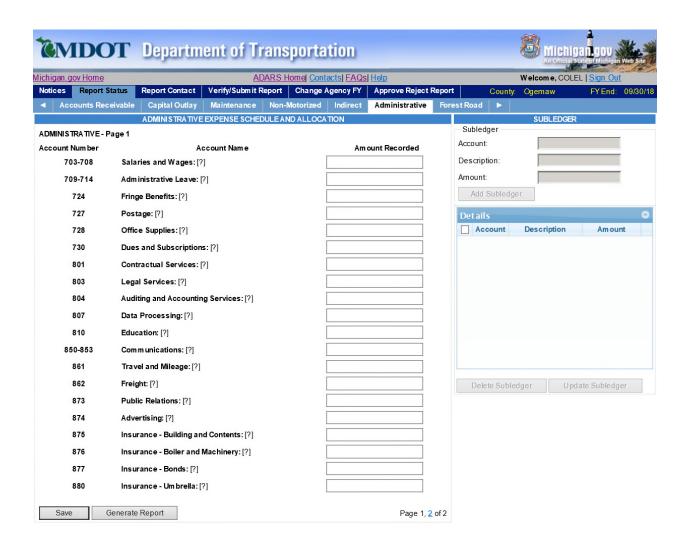
INDIRECT - PAGE 1

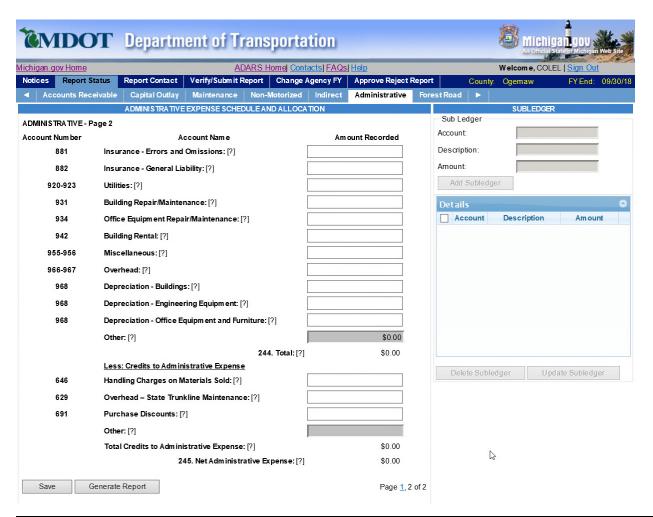




Field Name	Description
Amount Recorded	Report your expenditures in the categories listed if possible. If no suitable category is listed, use the Subledger and report them as Other.
Total	This field is calculated. The total populates line 145 – Indirect Equipment Expense on Equipment Expense Schedule – page 1.

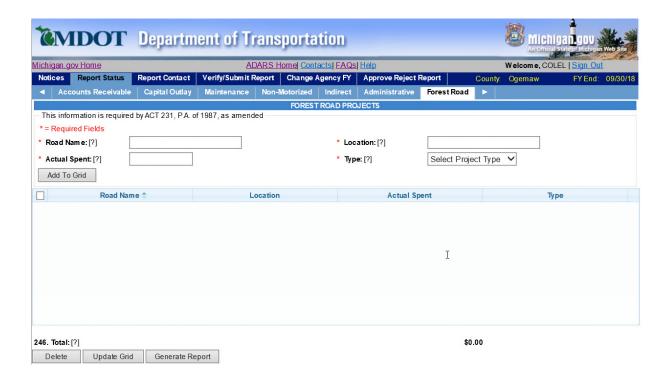
ADMINISTRATIVE - PAGE 1





Field Name	Description
Amount Recorded	Report your expenditures in the categories listed if possible. If no suitable category is listed, use the Subledger report them as Other.
Total	This field is calculated.
Net Administrative Expense	This is a calculated field.

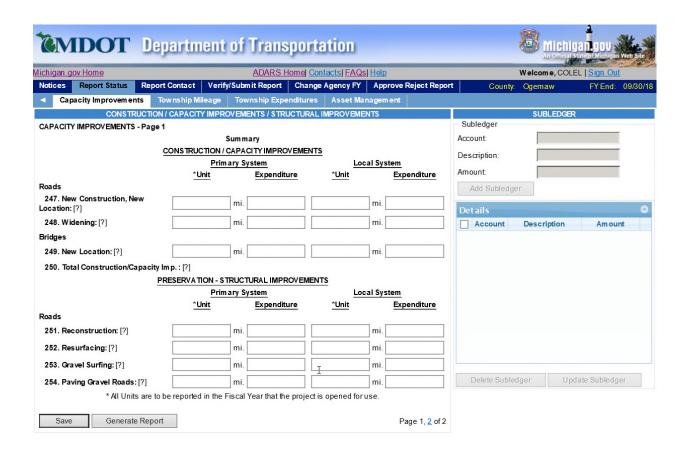
FOREST ROAD



Field Name	Description
Road Name	Enter the road name for the project
Location	Enter the geographical location (i.e., township, section).
Amount Spent	Enter the amount spent on the project during the fiscal year being reported.
Туре	Choose one of the types from the drop-down list. Types are: Reconstruction; Resurfacing; Gravel Surfacing; Paving Gravel Roads; Culvert Replacement; Bridge Replacement; Bridge Recondition; Matching Funds and Zero Dollars Spent.

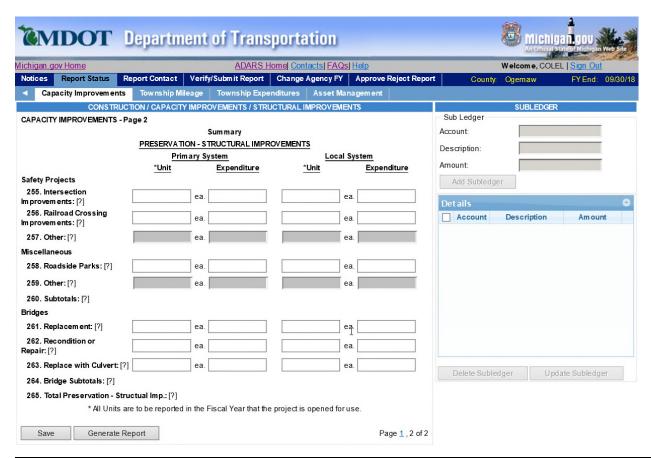
NOTE: For reporting purposes, please provide specific road name and location information. Entries such as "various", "primary/local roads", "chip seal roads", or other general terms are not adequate for purposes of reporting this information to the State Legislature.

CAPACITY IMPROVEMENTS - PAGE 1



Field Name	Description
CONSTRUCTION/CAPACIT	TY IMPROVEMENTS – Primary System
Roads	
New Construction, New Location	All costs expended for the relocation of an existing road or for a newly constructed road.
Widening	All costs expended for the widening of the existing road.
Bridges	
New Location	Construction of a bridge where one never existed.
Total Construction/	This is a calculated field. The total must agree with line 103 – Total CCI on
Capacity Imp.	Expenditures – Page 1.
PRESRVATION – STRUCTU	JRAL IMPROVEMENTS – Primary System
Roads	
Reconstruction	Any construction where the road is totally reconstructed by re-ditching, new subgrade, subbase, and surface at the same location.

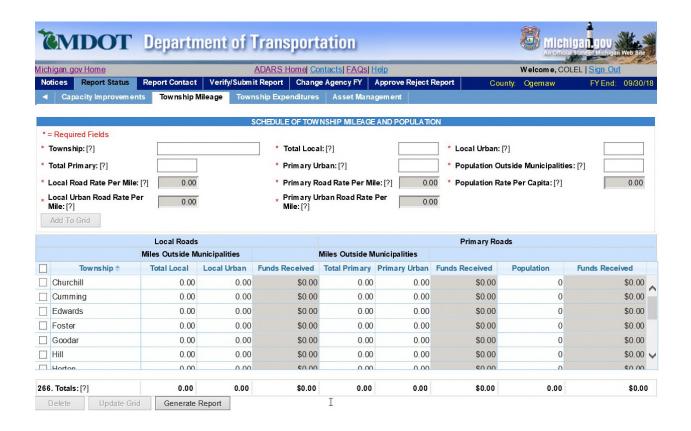
Field Name	Description
Resurfacing	Resurfacing pavements with minor base repair, minor widening, and resurfacing the existing width. This would include any double or triple sealcoating
Gravel Surfacing	Placing 3 inches or more of new aggregate on an existing stone or aggregate surface.
Paving Gravel Roads	All costs expended to place a hard surface on an existing gravel road.



Field Name	Description
PRESRVATION – STRUC	CTURAL IMPROVEMENTS – Primary System
Safety Projects	
Intersection Improvements	The addition of turning lanes, signalization, increasing radii, changing an angled intersection to a perpendicular intersection, change grade for better vision, etc.
Railroad Crossing Improvement	All work connected with improving a railroad crossing, including approach work.
Other	
Miscellaneous	
Roadside Parks	
Other	
Subtotals	Subtotals for Preservation/ Structural Improvements are calculated.

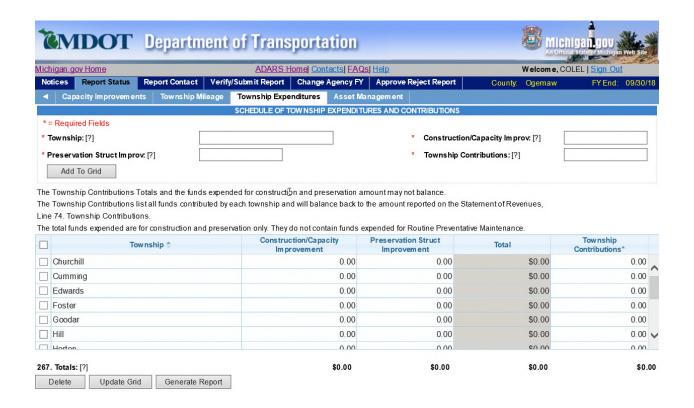
Field Name	Description
Bridges	
Replacement	Removing the old bridge and constructing a new bridge at the same location.
Recondition or Repair	All types of major repairs including the replacement of the deck.
Replace with Culvert	Removal of the old structures and replacing it with a culvert or a series of culverts.
Bridge Subtotals	This is a calculated field.
Total Preservation – Structural Improvement	This must agree with line 110 – PSI on Expenditures – page 1.

TOWNSHIP MILEAGE



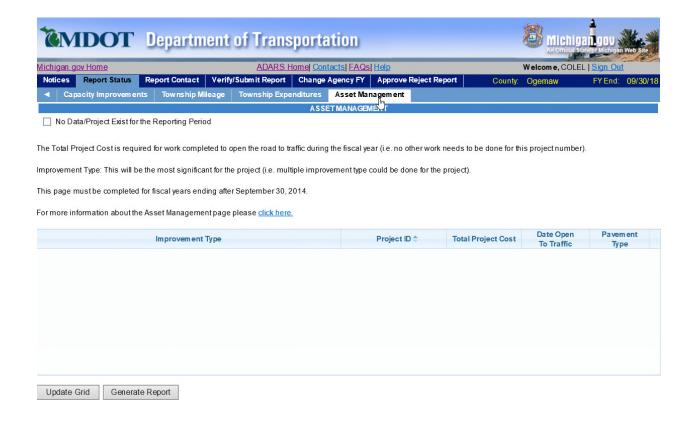
Field Name	Description
Township	For each township, report the number of miles of Local and Primary Roads and population for each of these factors under the formula described in Sections 12(4) and 12(7) (a) and (b) of Act 51.
Local Roads – Miles Outside Municipalities	Funds Received for Primary roads includes only those funds received for the mileage factors in the Act 51 formula, including urban mileage for those counties having urban areas. The Funds received column is calculated by combining the results of: Multiplying the Total Primary miles by the Primary Road rate per mile and Multiplying Primary Urban Miles by the Primary Urban Road rate per mile.
Primary Roads – Miles Outside Municipalities	This column is calculated by multiplying the Population Outside Municipalities (township population) by the Population rate per capita.
Totals	The totals for each column are calculated.

TOWNSHIP EXPENDITURES



Field Name	Description
Township	For each township, enter the costs for construction/capacity improvement;
	preservation struct. Improvement and township contributions.
Totals	These are calculated fields.
	Construction/Capacity Improvements total should agree with line 103 – Total
	Construction/Cap. Imp. Total Column on Expenditures – page 1.
	Preservation Struct Improvement total should agree with line 110 – Total
	Preservation – Struct. Imp. Total Column on Expenditures – page 1.
	Township Contributions total should agree with line 74 – Township Contr.
	Total Column on Revenues – page 3.

ASSET MANAGEMENT



NOTE: Only projects open to traffic during the fiscal year being reported are loaded from the TAMC Investment Reporting Tool (IRT) into ADARS. Once the projects are loaded enter the total project cost, including all funding sources