



# ADARS COUNTY INSTRUCTIONS

REVISED NOVEMBER 2018

# CONTENTS

Overview .....	4
Using This Manual.....	4
<b>LINE BY LINE INSTRUCTIONS</b> .....	<b>5</b>
Assets .....	6
LIABILITIES.....	8
CAPITAL ASSETS – PAGE 1.....	10
CAPITAL ASSETS – PAGE 2.....	12
REVENUES – PAGE 1.....	14
REVENUES – PAGE 2.....	16
REVENUES – PAGE 3.....	18
REVENUES – PAGE 4.....	20
EXPENDITURES – PAGE 1 .....	22
EXPENDITURES – PAGE 2 .....	24
STATEMENT OF CHANGES IN FUND BALANCES.....	26
EQUIPMENT – PAGE 1.....	28
EQUIPMENT – PAGE 2.....	29
FRINGE – PAGE 1.....	31
FRINGE – PAGE 2.....	32
OVERHEAD .....	34
CONSTRUCTION .....	36
ACCOUNTS RECEIVABLE.....	37
CAPITAL OUTLAY .....	38
MAINTENANCE.....	40
NON-MOTORIZED .....	41
INDIRECT – PAGE 1.....	42
INDIRECT – PAGE 2.....	43
ADMINISTRATIVE – PAGE 1.....	44
ADMINISTRATIVE - PAGE 2.....	45
FOREST ROAD.....	46
CAPACITY IMPROVEMENTS – PAGE 1.....	47
CAPACITY IMPROVEMENT – PAGE 2.....	49
TOWNSHIP MILEAGE.....	51

TOWNSHIP EXPENDITURES ..... 52  
ASSET MANAGEMENT..... 53

## 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

**MDOT Department of Transportation**

Michigan.gov Home | ADARS Home | Contacts | FAQs | Help | Welcome, COLEL | Sign Out

County: Ogemaw | FY End: 09/30/18

**BALANCE SHEET - ASSETS**

**General Operating Fund**

1. Cash: [?] \$0.00

2. Investments: [?]

3. Accounts Receivable

    a. Michigan Transportation Fund: [?]

    b. State Trunkline Maintenance: [?]

    c. State Transportation Department - Other: [?]

    d. Due on County Road Agreement: [?]

    e. Due on Special Assesment: [?]

    f. Sundry Accounts Receivable: [?] \$0.00

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

4. Deferred Expense - State Aid: [?]

5. Road Materials: [?]

6. Equipment, Materials and Parts: [?]

7. Prepaid Insurance: [?]

8. Deferred Expense - Federal Aid: [?]

9. Other: [?] \$0.00

10. Total Assets: [?] \$1,049,347.74

Save | Generate Report

**SUBLEDGER**

a. Michigan Transportation Fund

Account: [?]

Description: [?]

Amount: [?]

Add Subledger

**Details**

<input type="checkbox"/>	Account	Description	Amount

Delete Subledger | Update Subledger

Field Name	Description
<b>Cash</b>	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.
<b>Investments</b>	Enter the amount deposited in savings accounts, certificates of deposit, securities and other investments.

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

# LIABILITIES

**MDOT Department of Transportation** Michigan.gov An Official State of Michigan Web Site

Michigan.gov Home ADARS Home | Contacts | FAQs | Help Welcome, COLEL | Sign Out

Notices Report Status Report Contact Verify/Submit Report Change Agency FY Approve/Reject Report County: Ogemaw FY End: 09/30/18

Assets Liabilities Capital Assets Revenues Expenditures Fund Balance Equipment Fringe Overhead Construction

**BALANCE SHEET - LIABILITIES AND FUND BALANCES**

11. Accounts Payable: [?]	<input type="text"/>	
12. Notes Payable (Short Term): [?]	<input type="text"/>	
13. Accrued Liability: [?]	<input type="text"/>	
14. Advances: [?]	<input type="text"/>	
15. Deferred Revenue - Special Assessment District: [?]	<input type="text"/>	
16. Deferred Revenue - EDF Forest Rd. (E): [?]	<input type="text"/>	
17. Deferred Revenue: [?]	<input type="text"/>	\$0.00
18. Other: [?]	<input type="text"/>	\$0.00
<b>Fund Balances</b>		
19. Primary Road Fund: [?]		\$138,418.88
20. Local Road Fund: [?]		\$163,617.49
21. County Road Commission Fund: [?]		\$2,595,174.55
22. Total Fund Balances: [?]		\$2,897,210.92
23. Total Liabilities and Fund Balances: [?]		\$2,897,210.92

Subledger

Subledger Account:

Description:

Amount:

Add Subledger

**Details**

<input type="checkbox"/>	Account	Description	Amount

Delete Subledger Update Subledger

Save Generate Report

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



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

CAPITAL ASSETS – PAGE 1

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

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

CAPITAL ASSETS – PAGE 2

**CAPITAL ASSETS ACCOUNT GROUP**

**Assets**

34. Vehicles: [?] (A) [ ] (B)

34 a. Less Accumulated Depreciation: [?] [ ]

35. Construction Work In Progress: [?] [ ]

36. Total Assets: [?] \$0.00

**Equities**

37. Plant And Equipment Equity: [?]

37 a. Primary: [?]

37 b. Local: [?]

37 c. Co. Road Comm.: [?]

37 d. Infrastructure: [?]

38. Total Equities: [?] \$0.00

**Long Term Debt**

39. Bonds Payable (Act 51): [?]

40. Notes Payable (Act 143): [?]

41. Vested Vacation and Sick Leave: [?] \$0.00

42. Installment/Lease Purchase Payable: [?] \$0.00

43. Other: [?] \$0.00

44. Total Liabilities: [?] \$0.00

**Fiduciary Fund**

45. Deferred Compensation (Pension) Plan: [?]

Buttons: Save, Generate Report

Page 1, 2 of 2

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

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

REVENUES – PAGE 1

**MDOT Department of Transportation** Michigan.gov An Official State of Michigan Web Site

Michigan.gov Home ADARS Home | Contacts | FAQs | Help Welcome, COLEL | Sign Out

Notices Report Status Report Contact Verify/Submit Report Change Agency FY Approve/Reject Report County: Ogemaw FY End: 09/30/18

Assets Liabilities Capital Assets **Revenues** Expenditures Fund Balance Equipment Fringe Overhead Construction

**STATEMENT OF REVENUES**

REVENUES - Page 1	Primary Road Fund	Local Road Fund	County Road Fund	Total
<b>Taxes</b>				
46. County Wide Millage: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>	
47. Other: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>	
48. Total Taxes: [?]				
<b>Licenses and Permits</b>				
49. Specify: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0.00
<b>Federal Sources</b>				
50. Surface Tran. Program(STP): [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>	
51. C Funds - Federal: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>	
52. D Funds - Federal: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>	
53. Bridge: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>	
54. High Priority: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>	
55. Other: [?]	\$0.00	\$0.00	\$0.00	\$0.00
56. Total Federal Sources: [?]	\$0.00	\$0.00	\$0.00	\$0.00

Subledger Account:  Description:  Amount:  Add Subledger

**Details**

Account	Description	Amount

Save Generate Report Page 1, 2, 3, 4 of 4 Delete Subledger Update Subledger

Field Name	Description
<b>County Wide Millage</b>	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.
<b>Other</b>	Use the Subledger to enter any other tax levies received.
<b>Total Taxes</b>	This is a calculated field.
<b>Licenses and Permits Specify</b>	Use the Subledger to enter amounts recorded for licenses and permits. Specify which licenses and permits are included.
<b>Surface Transportation Programs (STP)</b>	Enter the amounts paid by MDOT on behalf of the county for Federal Aid STP Projects for the Primary and Local Road Funds.
<b>Category C - Federal - Urban Congestion)</b>	Enter the amounts paid by MDOT on behalf of the county for Federal C Fund Projects for the Primary and Local Road Funds.
<b>Category D - Federal - Rural Primary</b>	Enter the amounts paid by MDOT on behalf of the county for Federal D Fund Projects for the Primary and Local Road Funds.
<b>Congestion Mitigation and Air Quality</b>	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
<b>Bridge</b>	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.
<b>High Priority</b>	Enter the amounts paid by MDOT on behalf of the county for Federal High Priority Projects for the Primary and Local Road Funds.
<b>Other</b>	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.
<b>Total Federal Sources</b>	This is a calculated field.

STATEMENT OF REVENUES				
REVENUES - Page 2	Primary Road Fund	Local Road Fund	County Road Fund	Total
<b>State Sources</b>				
<b>Michigan Transportation Fund</b>				
57. Engineering: [?]				
58. Snow Removal: [?]				
59. Urban Road: [?]				
60. Allocation: [?]				
61. Total MTF: [?]	\$0.00	\$0.00		\$0.00
<b>Other</b>				
62. Local Bridge: [?]				
63. Other: [?]			\$0.00	\$0.00
64. Total Other: [?]			\$0.00	\$0.00
<b>Economic Development Fund</b>				
65. Target Industries(A): [?]				
66. Urban Congestion(C): [?]				
67. Rural Primary(D): [?]				
68. Forest Road(E): [?]				
69. Urban Area(F): [?]				
70. Other: [?]				
71. Total EDF: [?]				
72. Total State Sources: [?]	\$0.00	\$0.00	\$0.00	\$0.00

Field Name	Description
<b>Michigan Transportation Fund</b>	
<b>Engineering</b>	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.
<b>Snow Removal</b>	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.
<b>Urban Road</b>	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.



<b>Field Name</b>	<b>Description</b>
<b>Allocation</b>	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.
<b>Total MTF</b>	This is a calculated field.
<b>Other</b>	
<b>Local Bridge</b>	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.
<b>Other</b>	Use the Subledger to enter the amount recorded for other sources of state revenue under the applicable fund.
<b>Total Other</b>	This is a calculated field.
<b>Economic Development Fund</b>	
<b>Target Industries (A)</b>	Enter the amounts paid by MDOT on behalf of the county for the Primary Road Fund and the Local Road Fund Category A projects.
<b>Urban Congestion (C)</b>	Enter the amounts paid by MDOT of behalf of the county for the Primary Road Fund and the Local Road Fund Category C projects.
<b>Rural Primary (D)</b>	Enter the amounts paid by MDOT on behalf of the county for Primary Road Fund Category D projects.
<b>Forest Road (E)</b>	Enter the amount recorded for the Primary Road Fund and Local Road Fund Category E revenue.
<b>Urban Area (F)</b>	Enter the amounts paid by MDOT on behalf of the county for Primary Road Fund Category F projects.
<b>Other</b>	Use the Subledger and enter any other EDF funds received.
<b>Total EDF</b>	The total for each column is calculated.
<b>Total State Sources</b>	The total for each column is calculated.

Field Name	Description
<b>Cities and Villages</b>	Enter the amount of contributions by cities and villages to the Primary Road Fund, Local Road Fund and County Road Commission Fund.
<b>Township Contributions</b>	Enter the amount of contributions by the townships to the Primary Road Fund, Local Road Fund, and County Road Commission Fund.
<b>Other</b>	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.
<b>Total Contributions</b>	The total for each column is calculated.
<b>Charges for Services</b>	
<b>Trunkline Maintenance</b>	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.
<b>Trunkline Non-Maintenance</b>	Enter the revenue recorded in either the Primary or County Road Commission Fund. Where the fund is reported must be the same as where the trunkline fund non-maintenance expense is recorded.

<b>Field Name</b>	<b>Description</b>
<b>Salvage Sales</b>	Enter under applicable fund.
<b>Other</b>	Use the Subledger to enter and identify under applicable fund.
<b>Total Charges</b>	The total for each column is calculated.
<b>Interests and Rents</b>	
<b>Interest Earned</b>	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
<b>Property Rentals</b>	Enter the revenue from rental of property to the Primary, Local, or County Road Commission fund depending upon which fund owns the property.
<b>Total Interests/ Rents</b>	The total of each column is calculated.

**STATEMENT OF REVENUES**

REVENUES - Page 4	Primary Road Fund	Local Road Fund	County Road Fund	Total
<b>Other</b>				
85. Special Assessments: [?]				
86. Land and Bldg. Sales: [?]				
87. Sundry Refunds: [?]			\$0.00	\$0.00
88. Gain(Loss)Equip. Disp.: [?]	\$0.00	\$0.00	\$0.00	\$0.00
89. Contributions from Private Sources: [?]				
90. Other: [?]			\$0.00	\$0.00
91. Total Other: [?]	\$0.00	\$0.00	\$0.00	\$0.00
<b>Other Financing Sources</b>				
92. County Appropriation: [?]				
93. Bond Proceeds: [?]				
94. Note Proceeds: [?]				
95. Inst.Purch./Lease: [?]				
96. Total Other Fin. Sources: [?]	\$0.00	\$0.00	\$0.00	\$0.00
97. Total Revenue And Other Revenue Financing Sources: [?]	\$0.00	\$0.00	\$0.00	\$0.00

**SUBLEDGER**

Sub Ledger  
 Account:   
 Description:   
 Amount:

**Details**

<input type="checkbox"/>	Account	Description	Amount
<input type="checkbox"/>			

Page 1, 2, 3, 4 of 4

Field Name	Description
<b>Other</b>	
<b>Special Assessments</b>	Enter the amount distributed to the Primary Road Fund, Local Road Fund, and County Road Commission Fund.
<b>Land and Building Sales</b>	Enter to the appropriate funds based upon ownership.
<b>Sundry Refunds</b>	Enter the amount of sundry refunds/rebates to the Primary, Local, or County Road Commission Fund.
<b>Gain (Loss) on Equipment Disposals</b>	This amount is populated from line 231 on the Schedule of Capital Outlay - Gain or (Loss) on Disposal.
<b>Other</b>	Use the Subledger to enter other revenues such as Royalties, Timber Sales, Gas and Oil Leases, etc.
<b>Total Other</b>	The total for each column is calculated.
<b>Other Financing Sources</b>	
<b>County Appropriation</b>	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
<b>Bond Proceeds</b>	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.
<b>Note Proceeds</b>	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.
<b>Installment Purchase/Lease</b>	Enter the proceeds from installment/lease purchases in the appropriate fund.
<b>Total Other Financing Sources</b>	The total for each column is calculated.
<b>Total Revenue and Other Financing Sources</b>	This is a calculated field.

EXPENDITURES – PAGE 1

STATEMENT OF EXPENDITURES				SUBLEDGER	
EXPENDITURES - Page 1	Primary Road Fund	Local Road Fund	County Road Fund	Total	
<b>Construction/Capacity Improvement</b>					
98. Roads: [?]	<input type="text"/>	<input type="text"/>			
99. Structures: [?]	<input type="text"/>	<input type="text"/>			
100. Roadside Parks: [?]	<input type="text"/>	<input type="text"/>			
101. Special Assessments: [?]	<input type="text"/>	<input type="text"/>			
102. Other: [?]	<input type="text"/>	<input type="text"/>			
103. Total CCI: [?]					
<b>Preservation - Structural Improvements</b>					
104. Roads: [?]	<input type="text"/>	<input type="text"/>			
105. Structures: [?]	<input type="text"/>	<input type="text"/>			
106. Safety Projects: [?]	<input type="text"/>	<input type="text"/>			
107. Roadside Parks: [?]	<input type="text"/>	<input type="text"/>			
108. Special Assessments: [?]	<input type="text"/>	<input type="text"/>			
109. Other: [?]	<input type="text"/>	<input type="text" value="\$0.00"/>		\$0.00	
110. Total PSI: [?]		\$0.00		\$0.00	

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

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

EXPENDITURES – PAGE 2

STATEMENT OF EXPENDITURES				
EXPENDITURES - Page 2	Primary Road Fund	Local Road Fund	County Road Fund	Total
<b>Maintenance</b>				
111. Roads: [?]	<input type="text"/>	<input type="text"/>		
112. Structures: [?]	<input type="text"/>	<input type="text"/>		
113. Roadside Parks: [?]	<input type="text"/>	<input type="text"/>		
114. Winter Maintenance: [?]	<input type="text"/>	<input type="text"/>		
115. Traffic Control: [?]	<input type="text"/>	<input type="text"/>		
116. Total Maintenance: [?]				
117. Total Const/Preservation & Maint: [?]	\$0.00	\$0.00		\$0.00
<b>Other</b>				
118. Trunkline Maintenance: [?]	<input type="text"/>		<input type="text"/>	
119. Trunkline Non-Maintenance: [?]	<input type="text"/>		<input type="text"/>	
120. Administrative Expense: [?]	\$0.00	\$0.00		\$0.00
121. Equipment Expense - Net: [?]	\$0.00	\$0.00	\$0.00	\$0.00
122. Capital Outlay - Net: [?]	\$0.00	\$0.00	\$0.00	\$0.00
123. Debt Principal Payment: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>	
124. Interest Expense: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>	
125. Drain Assessment: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>	
126. Other: [?]	<input type="text"/>	<input type="text"/>	\$0.00	\$0.00
127. Total Other: [?]	\$0.00	\$0.00	\$0.00	\$0.00
128. Total Expenditures: [?]	\$0.00	\$0.00	\$0.00	\$0.00

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



<b>Field Name</b>	<b>Description</b>
<b>Total Maintenance Expenditure</b>	The total for each column is calculated.
<b>Total Const/Preservation &amp; Maint.</b>	The total for each column is calculated.
<b>Other</b>	
<b>Trunkline Maintenance</b>	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.
<b>Trunkline Non-Maintenance</b>	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.
<b>Administrative Expense</b>	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.
<b>Equipment Expense-Net</b>	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.
<b>Capital Outlay – Net</b>	These figures are populated from line 228 on the Schedule of Capital Outlay.
<b>Debt Principal Payment</b>	The amounts distributed to the various funds must be the same as determined when the debt proceeds were received.
<b>Interest Expense</b>	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.
<b>Drain Assessment</b>	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.
<b>Other</b>	Use the Subledger to enter any other expenditure for the Primary Road Fund, Local Road Fund, and County Road Commission Fund.
<b>Total Other</b>	The total for each column is calculated.
<b>Total Expenditures</b>	The total for each column is calculated.

# STATEMENT OF CHANGES IN FUND BALANCES

**MDOT Department of Transportation** | Michigan.gov | An Official State of Michigan Web Site

Michigan.gov Home | ADARS Home | Contacts | FAQs | Help | Welcome, COLEL | Sign Out

County: Ogemaw | FY End: 09/30/18

STATEMENT OF CHANGES IN FUND BALANCES				
	Primary Road Fund	Local Road Fund	County Road Fund	Total
129. Total Revenue and Other Financial Sources: [?]	\$0.00	\$0.00	\$0.00	
130. Total Expenditures: [?]	\$0.00	\$0.00	\$0.00	
131. Excess of Revenues Over(Under) Expenditures: [?]	\$0.00	\$0.00	\$0.00	
132. Optional Transfers				
132 a. Primary To Local(50%): [?]	<input type="text"/>			
132 b. Local To Primary(15%): [?]		<input type="text"/>		
133. Emergency Transfers (Local To Primary): [?]	<input type="text"/>			
134. Total Optional Transfers: [?]				
135. Excess of Revenues and Other Sources Over(Under) Expenditures and Other Uses: [?]				
136. Beginning Fund Balance: [?]	\$138,418.88	\$163,617.49	\$2,595,174.55	\$2,897,210.92
137. Adjustment: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>	
138. Beginning Fund Balance Restated: [?]	\$138,418.88	\$163,617.49	\$2,595,174.55	\$2,897,210.92
139. Interfund Transfer (County To Primary and/or Local): [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>	
140. Ending Fund Balance: [?]	\$138,418.88	\$163,617.49	\$2,595,174.55	\$2,897,210.92

Buttons: Save, Generate Report

**SUBLEDGER**

Subledger Account:

Description:

Amount:

Add Subledger

**Details**

Account	Description	Amount

Delete Subledger | Update Subledger

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.
Optional Transfer	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.
Emergency Transfer (Local 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.

<b>Field Name</b>	<b>Description</b>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	The total for each column is calculated.
<b>Beginning Fund Balance</b>	The amounts are populated from the prior years ending fund balance.
<b>Adjustment</b>	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.
<b>Beginning Fund Balance Restated</b>	The total for each column is calculated.
<b>Interfund Transfer (County to Primary and/or Local)</b>	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).
<b>Ending Fund Balance</b>	The total of each column is calculated and used to populate line 19 through 22 on the Liabilities page.

EQUIPMENT – PAGE 1

**EQUIPMENT - Page 1**

**Direct Equipment Expense**

141. Labor and Fringe Benefits: [?]

142. Depreciation: [?]

143. Other: [?] \$0.00

144. Total Direct: [?] \$0.00

145. Indirect Equipment Expense: [?] \$0.00

**Operating Equipment Expense**

146. Labor and Fringe Benefits: [?]

147. Operating Expenses: [?]

148. Total Operating: [?]

149. Total Equipment Expense: [?] \$0.00

Buttons: Save, Generate Report

Page 1, 2 of 2

**SUBLEDGER**

Subledger

Account: [ ]

Description: [ ]

Amount: [ ]

Add Subledger

**Details**

Account	Description	Amount

Delete Subledger Update Subledger

Field Name	Description
<b>Direct Equipment Expense</b>	
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 Expense	This is populated from line 243 on the Indirect Schedule.
<b>Operating Equipment Expense</b>	
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.

EQUIPMENT – PAGE 2

Department of Transportation

An Official State of Michigan Web Site

Michigan.gov Home
ADARS Home | Contacts | FAQs | Help
Welcome, COLEL | Sign Out

Notices
Report Status
Report Contact
Verify/Submit Report
Change Agency FY
Approve/Reject Report
County: Ogemaw
FY End: 09/30/18

Assets
Liabilities
Capital Assets
Revenues
Expenditures
Fund Balance
Equipment
Fringe
Overhead
Construction

EQUIPMENT EXPENSE

EQUIPMENT - Page 2

	Primary	Local	County	Total
Equipment Rental Credits				
150. Construction/Capacity Imp.: [?]	<input type="text"/>	<input type="text"/>		
151. Preservation-Structural Imp.: [?]	<input type="text"/>	<input type="text"/>		
152. Maintenance: [?]	<input type="text"/>	<input type="text"/>		
153. Inventory Operations: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>	
154. MDOT: [?]	<input type="text"/>		<input type="text"/>	
155. Other Reimbursable Charges: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>	
156. All Other Charges: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>	
157. Total Equipment Rental Credits: [?]				
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage Equipment: [?]				\$0.00
PRORATION OF EQUIPMENT USAGE GAIN OR LOSS (Net Equipment Expense)				
159. Equipment Rental Credits: [?]	\$0.00	\$0.00	\$0.00	\$0.00
	(A)	(B)	(C)	(D)
160. Percent Of Total: [?]				
161. Prorated Total Equipment Expense: [?]				\$0.00
162. Prorated Gain/Loss On Usage (Net Equipment Expense): [?]	\$0.00	\$0.00	\$0.00	\$0.00

SUBLEDGER

Sub Ledger

Account:

Description:

Amount:

Details

<input type="checkbox"/> Account	Description	Amount

Page 1, 2 of 2

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

Field Name	Description
(Gain) or Loss on Usage of Equipment	This field is calculated by taking the difference between Total Equipment Expense and Total Equipment Rental Credits.
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 Expense	This is calculated by multiplying the Percent of Total by Total Equipment Expense.
Prorated Gain/Loss on Usage (Net Equipment Expense)	This is calculated for each fund (A, B, C, D) by multiplying the Percent of Total for each fund, by (Gain)/Loss on Usage (Net Equipment 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.**

**MDOT Department of Transportation**

Michigan.gov Home | ADARS Home | Contacts | FAQs | Help | Welcome, COLEL | Sign Out

County: Ogemaw | FY End: 09/30/1

**Assets | Liabilities | Capital Assets | Revenues | Expenditures | Fund Balance | Equipment | Fringe | Overhead | Construction**

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

FRINGE - Page 1	Total Labor Charge	Distributive Calculation
163. Primary Construction/Cap. Imp.: [?]	<input type="text"/>	<input type="text"/>
164. Primary Preservation - Struct. Imp.: [?]	<input type="text"/>	<input type="text"/>
165. Primary Maintenance: [?]	<input type="text"/>	<input type="text"/>
166. Local Construction/Cap. Imp.: [?]	<input type="text"/>	<input type="text"/>
167. Local Preservation - Struct. Imp.: [?]	<input type="text"/>	<input type="text"/>
168. Local Maintenance: [?]	<input type="text"/>	<input type="text"/>
169. Inventory: [?]	<input type="text"/>	<input type="text"/>
170. Equipment Expense - Direct: [?]	<input type="text"/>	<input type="text"/>
171. Equipment Expense - InDirect: [?]	<input type="text"/>	<input type="text"/>
172. Equipment Expense - Operating: [?]	<input type="text"/>	<input type="text"/>
173. Administration: [?]	<input type="text"/>	<input type="text"/>
174. State Trunkline Maintenance: [?]	<input type="text"/>	<input type="text"/>
175. Sundry Account Rec.: [?]	<input type="text"/>	<input type="text"/>
176. Capital Outlay: [?]	<input type="text"/>	<input type="text"/>
177. Other: [?]	\$0.00	\$0.00
178. Total Payroll: [?]	\$0.00	
179. Less Applicable Payroll: [?]	\$0.00	
180. Total Applicable Labor Cost: [?]	\$0.00	Total Distributive: [?] \$0.00

Subledger

Account:

Description:

Amount:

Add Subledger

Details

Account	Description	Amount

Delete Subledger | Update Subledger

Save | Generate Report | Page 1, 2 of 2

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

Field Name	Description
<b>709-714 – Vacation, Sick Leave, Holiday, Longevity</b>	The applicable labor cost would be total payroll less administrative payroll, state trunk line payroll, and sundry receivables payroll.
<b>Line 181 – Total Fringe Benefits</b>	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.
<b>Line 182 – Less: Benefits Recovered</b>	Enter fringe benefits recovered (charged to various accounts receivable) during the year. The total for the column is a calculated field.
<b>Line 183 – Less: Refunds</b>	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.
<b>Line 184 – Benefits to be Distributed</b>	This amount is derived from line 181 less lines 182 and 183 and is populated on this line.
<b>Line 185 – Applicable Labor Cost</b>	This line should match line 180 – Total Applicable Labor Cost.
<b>Line 186 – Factor</b>	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

**MDOT Department of Transportation** Michigan.gov An Official State of Michigan Web Site

Michigan.gov Home | ADARS Home | Contacts | FAQs | Help | Welcome, COLEL | Sign Out

Notices | Report Status | Report Contact | Verify/Submit Report | Change Agency FY | Approve/Reject Report | County: Ogemaw | FY End: 09/30/18

Assets | Liabilities | Capital Assets | Revenues | Expenditures | Fund Balance | Equipment | Fringe | **Overhead** | Construction

**DISTRIBUTIVE EXPENSE - OVERHEAD**

Cost of Operations	Distributed Total
187. Primary Const/Cap. Imp.: [?]	[ ]
188. Primary Prsv/Struct. Imp.: [?]	[ ]
189. Primary Maintenance: [?]	[ ]
190. Local Const/Cap. Imp.: [?]	[ ]
191. Local Prsv/Struct. Imp.: [?]	[ ]
192. Local Maintenance: [?]	[ ]
193. Other: [?]	[ ]
194. Total: [?]	[ ]

	790 Small Road Tools	791 Inventory Adjustments	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed: [?]	[ ]	[ ]	[ ]	[ ]	\$0.00	\$0.00
196. Applicable Operation Cost: [?]	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
197. Factor: [?]	0	0	0	0	0	0

Buttons: Save, Generate Report

**SUBLEDGER**

Subledger Account: [ ] Description: [ ] Amount: [ ]

Add Subledger

Details

Account	Description	Amount

Delete Subledger | Update Subledger

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

<b>Field Name</b>	<b>Description</b>
<b>Local Maintenance</b>	
<b>Other</b>	
<b>Total</b>	<b>This field is calculated.</b>
<b>Line 195 - Expenses Distributed</b>	<b>Enter the costs recorded in each of the distributive expense accounts. The Total column is a calculated field.</b>
<b>Line 196 – Applicable Operation Cost</b>	<b>Enter the applicable operation cost.</b>
<b>Line 197 – Factor</b>	<b>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.</b>
<b>Total</b>	<b>The Total for lines 195, 196 is a calculated field.</b>

# CONSTRUCTION

**MDOT Department of Transportation**

Michigan.gov Home | ADARS Home | Contacts | FAQs | Help | Welcome, COLEL | Sign Out

County: Ogemaw | FY End: 09/30/18

**ANALYSIS OF CONSTRUCTION AND MAINTENANCE**

	Performed By County		Performed By Contractor		Totals	
	Primary	Local	Primary	Local	Primary	Local
198. Const./Cap. Imp.: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
199. Prsv-Struct. Imp.: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
200. Spcl. Assm.: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
201. Maintenance: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
202. Total: [?]						

Buttons: Save, Generate Report

**SUBLEDGER**

Subledger Account:   
 Description:   
 Amount:   
 Add Subledger

**Details**

<input type="checkbox"/>	Account	Description	Amount



Buttons: Delete Subledger, Update Subledger

**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.**

# ACCOUNTS RECEIVABLE

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

Michigan.gov Home
ADARS Home | Contacts | FAQs | Help
Welcome, COLEL | Sign Out

Notices
Report Status
Report Contact
Verify/Submit Report
Change Agency FY
Approve/Reject Report
County: Ogemaw
FY End: 09/30/18

Accounts Receivable
**Capital Outlay**
Maintenance
Non-Motorized
Indirect
Administrative
Forest Road

**SCHEDULE OF CAPITAL OUTLAY**

215. Land and Improvements (971 - 974): [?]	<input type="text"/>			
216. Buildings (975): [?]	<input type="text"/>			
217. Equipment Road (976,981): [?]	<input type="text"/>			
218. Equipment Shop (977): [?]	<input type="text"/>			
219. Equipment Engineers (978): [?]	<input type="text"/>			
220. Equipment - Yard and Storage (979): [?]	<input type="text"/>			
221. Equipment Office (980): [?]	<input type="text"/>			
222. Depletable Assets (987): [?]	<input type="text"/>			
223. Total Capital Outlay: [?]				
	<b>Primary</b>	<b>Local</b>	<b>County</b>	<b>Total</b>
224. Total Capital Outlay: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0.00
225. Less: Equipment Retirements 689: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0.00
226. Sub-Total: [?]	\$0.00	\$0.00	\$0.00	\$0.00
227. Less: Depreciation and Depletion 968: [?]	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0.00
228. Net Capital Outlay Expenditure: [?]	\$0.00	\$0.00	\$0.00	\$0.00

**DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS**

	<b>Primary</b>	<b>Local</b>	<b>County</b>	<b>Total</b>
229. Beginning Capital Asset Balance Prior Year's Report (Pg. 3): [?]	\$0.00	\$0.00	\$24,982,231.25	\$24,982,231.25
230. Percentage of Total: [?]	0 %	0 %	100 %	100 %
231. Gain or (Loss) on Disposal 693: [?]	\$0.00	\$0.00	\$0.00	<input type="text"/>

**SUBLEDGER**

Subledger

Account:

Description:

Amount:

**Details**

<input type="checkbox"/> Account	Description	Amount

Field Name	Description
<b>Land and Improvements (971 – 974)</b>	Enter the amounts expended for the current year.
<b>Buildings (975)</b>	Enter the amounts expended for the current year.
<b>Equipment Road (976, 981)</b>	Enter the amounts expended for the current year.
<b>Equipment Shop (977)</b>	Enter the amounts expended for the current year.
<b>Equipment - Engineers (978)</b>	Enter the amounts expended for the current year.
<b>Equipment – Yard and Storage (979)</b>	Enter the amounts expended for the current year.
<b>Equipment Office (980)</b>	Enter the amounts expended for the current year.
<b>Depletable Assets (987)</b>	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	<p>Enter the Total for Gain or (Loss) on Disposal of Equipment.</p> <ul style="list-style-type: none"> <li>• A gain is entered as a positive amount.</li> <li>• A loss is entered as a negative amount. Gain or (Loss) on Disposal is transferred to line 88 - Gain (Loss) on Equipment Disposals.</li> </ul> <p>The amount in each fund is calculated by multiplying the Total Gain or (Loss) on Disposal by the Percentage of Total.</p>

# MAINTENANCE

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



# NON-MOTORIZED

MDOT Department of Transportation

Michigan.gov Home | ADARS Home | Contacts | FAQs | Help | Welcome, COLEL | Sign Out

County: Ogemaw | FY End: 09/30/18

Accounts Receivable | Capital Outlay | Maintenance | **Non-Motorized** | Indirect | Administrative | Forest Road

**TEN YEARS OF QUALIFIED EXPENDITURES FOR NON MOTORIZED IMPROVEMENTS**

Use the Subledger to enter and identify current year expenditures for non motorized improvements such as road facilities, non-road facilities, or non-motorized services.

Fiscal Year: [?]	2009	2010	2011	2012	2013
Expenditures: [?]	\$132,275.21	\$262,138.65	\$353,151.68	\$357,900.72	\$482,706.91

Fiscal Year: [?]	2014	2015	2016	2017	2018
Expenditures: [?]	\$264,340.73	\$553,298.55	\$661,810.72	\$669,514.38	\$0.00

**242. Total: [?]** \$3,737,137.55

Total must equal or exceed 1% of your Fiscal Year MTF returns multiplied by 10  
 $\$0.00 \times .10 = \$0.00$

Save | Generate Report

**SUBLEDGER**

Subledger

Account:

Description:

Amount:

Add Subledger

**Details**



<input type="checkbox"/>	Account	Description	Amount

Delete Subledger | Update Subledger

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.

Michigan.gov Home
ADARS Home | Contacts | FAQs | Help
Welcome, COLEL | Sign Out

Notices | Report Status | Report Contact | Verify/Submit Report | Change Agency FY | Approve/Reject Report | County: Ogemaw | FY End: 09/30/18

Accounts Receivable | Capital Outlay | Maintenance | Non-Motorized | Indirect | Administrative | Forest Road

INDIRECT EQUIPMENT AND STORAGE EXPENSE

**INDIRECT - Page 1**

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage: [?]	
712-724	Fringe Benefits - Shop Employees: [?]	
721	Drug Testing: [?]	
728	Office Supplies - Shop: [?]	\$0.00
731	Janitor Supplies - Shop: [?]	\$0.00
733	Welding Supplies: [?]	
734	Safety Supplies - Shop: [?]	
736	Tire Shop Supplies: [?]	\$0.00
737	Shop Supplies: [?]	
791	Equipment Material/Parts Inventory Adjustment: [?]	
801	Contractual Services - Shop: [?]	
805	Health Services: [?]	
806	Laundry Services: [?]	
807	Data Processing - Shop: [?]	
810	Education Expense - Shop: [?]	
850-859	Communications - Shop: [?]	\$0.00
861	Travel and Mileage - Shop: [?]	
862	Freight Costs : [?]	

Save
Generate Report

SUBLEDGER

Subledger

Account:

Description:

Amount:

**Details**

<input type="checkbox"/>	Account	Description	Amount

INDIRECT – PAGE 2

**INDIRECT - Page 2**

Account Number	Account Name	Amount Recorded
875	Insurance - Shop Buildings: [?]	<input type="text"/>
876	Insurance - Boiler and Machine: [?]	<input type="text"/>
878	Insurance - Fleet: [?]	\$0.00
883	Insurance - Underground Tank: [?]	<input type="text"/>
921-923	Utilities - Shop and Storage Buildings: [?]	\$0.00
931	Buildings Repairs and Maintenance: [?]	\$0.00
932	Yard and Storage Repairs and Maintenance: [?]	\$0.00
933	Shop Equipment Repairs and Maintenance: [?]	<input type="text"/>
934	Office Equipment Repairs and Maintenance: [?]	<input type="text"/>
941	Equipment Rental - Shop Pickup/Wrecker: [?]	<input type="text"/>
944-947	Underground Storage Tank Expense: [?]	<input type="text"/>
956	Safety Expense - Shop: [?]	<input type="text"/>
968	Depreciation - Shop Building: [?]	<input type="text"/>
968	Depreciation - Storage Building: [?]	<input type="text"/>
968	Depreciation - Shop Equipment: [?]	<input type="text"/>
968	Depreciation - Stockroom Expense: [?]	<input type="text"/>
707	Other: [?]	\$0.00
<b>243. Total: [?]</b>		\$0.00

Sub Ledger

Account:

Description:

Amount:

Add Subledger

**Details**

<input type="checkbox"/>	Account	Description	Amount
<input type="checkbox"/>			

Delete Subledger    Update Subledger

Save    Generate Report    Page 1 of 2

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

## Department of Transportation

An Official State of Michigan Web Site

[Michigan.gov Home](#)
[ADARS Home](#) | [Contacts](#) | [FAQs](#) | [Help](#)
Welcome, COLEL | [Sign Out](#)

Notices
Report Status
Report Contact
Verify/Submit Report
Change Agency FY
Approve/Reject Report
County: Ogemaw
FY End: 09/30/18

Accounts Receivable
Capital Outlay
Maintenance
Non-Motorized
Indirect
Administrative
Forest Road

ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION
SUBLEDGER

ADMINISTRATIVE - Page 1

Account Number	Account Name	Amount Recorded
703-708	Salaries and Wages: [?]	<input type="text"/>
709-714	Administrative Leave: [?]	<input type="text"/>
724	Fringe Benefits: [?]	<input type="text"/>
727	Postage: [?]	<input type="text"/>
728	Office Supplies: [?]	<input type="text"/>
730	Dues and Subscriptions: [?]	<input type="text"/>
801	Contractual Services: [?]	<input type="text"/>
803	Legal Services: [?]	<input type="text"/>
804	Auditing and Accounting Services: [?]	<input type="text"/>
807	Data Processing: [?]	<input type="text"/>
810	Education: [?]	<input type="text"/>
850-853	Communications: [?]	<input type="text"/>
861	Travel and Mileage: [?]	<input type="text"/>
862	Freight: [?]	<input type="text"/>
873	Public Relations: [?]	<input type="text"/>
874	Advertising: [?]	<input type="text"/>
875	Insurance - Building and Contents: [?]	<input type="text"/>
876	Insurance - Boiler and Machinery: [?]	<input type="text"/>
877	Insurance - Bonds: [?]	<input type="text"/>
880	Insurance - Umbrella: [?]	<input type="text"/>

Subledger

Account:

Description:

Amount:

Details

<input type="checkbox"/>	Account	Description	Amount

Page 1, 2 of 2

ADMINISTRATIVE - PAGE 2

**ADMINISTRATIVE - Page 2**

Account Number	Account Name	Amount Recorded
881	Insurance - Errors and Omissions: [?]	<input type="text"/>
882	Insurance - General Liability: [?]	<input type="text"/>
920-923	Utilities: [?]	<input type="text"/>
931	Building Repair/Maintenance: [?]	<input type="text"/>
934	Office Equipment Repair/Maintenance: [?]	<input type="text"/>
942	Building Rental: [?]	<input type="text"/>
955-956	Miscellaneous: [?]	<input type="text"/>
966-967	Overhead: [?]	<input type="text"/>
968	Depreciation - Buildings: [?]	<input type="text"/>
968	Depreciation - Engineering Equipment: [?]	<input type="text"/>
968	Depreciation - Office Equipment and Furniture: [?]	<input type="text"/>
	Other: [?]	<input type="text"/>
	<b>244. Total: [?]</b>	<b>\$0.00</b>
	<b>Less: Credits to Administrative Expense</b>	
646	Handling Charges on Materials Sold: [?]	<input type="text"/>
629	Overhead - State Trunkline Maintenance: [?]	<input type="text"/>
691	Purchase Discounts: [?]	<input type="text"/>
	Other: [?]	<input type="text"/>
	<b>Total Credits to Administrative Expense: [?]</b>	<b>\$0.00</b>
	<b>245. Net Administrative Expense: [?]</b>	<b>\$0.00</b>

Sub Ledger

Account:

Description:

Amount:

Add Subledger

Details

<input type="checkbox"/>	Account	Description	Amount

Delete Subledger    Update Subledger

Save    Generate Report    Page 1, 2 of 2

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

MDOT Department of Transportation

Michigan.gov An Official State of Michigan Web Site

Michigan.gov Home | ADARS Home | Contacts | FAQs | Help

Welcome, COLEL | Sign Out

Notices | Report Status | Report Contact | Verify/Submit Report | Change Agency FY | Approve/Reject Report

County: Ogemaw | FY End: 09/30/18

Accounts Receivable | Capital Outlay | Maintenance | Non-Motorized | Indirect | Administrative | **Forest Road**

**FOREST ROAD PROJECTS**

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

\* = Required Fields

\* Road Name: [?]  \* Location: [?]

\* Actual Spent: [?]  \* Type: [?]

<input type="checkbox"/>	Road Name	Location	Actual Spent	Type
I				

246. Total: [?] \$0.00

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.
Type	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
<b>CONSTRUCTION/CAPACITY IMPROVEMENTS – Primary System</b>	
<b>Roads</b>	
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.
<b>Bridges</b>	
New Location	Construction of a bridge where one never existed.
Total Construction/ Capacity Imp.	This is a calculated field. The total must agree with line 103 – Total CCI on Expenditures – Page 1.
<b>PRESRVATION – STRUCTURAL IMPROVEMENTS – Primary System</b>	
<b>Roads</b>	
Reconstruction	Any construction where the road is totally reconstructed by re-ditching, new subgrade, subbase, and surface at the same location.

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



CAPACITY IMPROVEMENT – PAGE 2

**MDOT Department of Transportation**

Michigan.gov Home | ADARS Home | Contacts | FAQs | Help | Welcome, COLEL | Sign Out

County: Ogemaw | FY End: 09/30/18

Navigation: Capacity Improvements | Township Mileage | Township Expenditures | Asset Management

**CAPACITY IMPROVEMENTS - Page 2**

**Summary**  
**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditure	*Unit	Expenditure
<b>Safety Projects</b>				
255. Intersection Improvements: [?]	<input type="text"/>	ea. <input type="text"/>	<input type="text"/>	ea. <input type="text"/>
256. Railroad Crossing Improvements: [?]	<input type="text"/>	ea. <input type="text"/>	<input type="text"/>	ea. <input type="text"/>
257. Other: [?]	<input type="text"/>	ea. <input type="text"/>	<input type="text"/>	ea. <input type="text"/>
<b>Miscellaneous</b>				
258. Roadside Parks: [?]	<input type="text"/>	ea. <input type="text"/>	<input type="text"/>	ea. <input type="text"/>
259. Other: [?]	<input type="text"/>	ea. <input type="text"/>	<input type="text"/>	ea. <input type="text"/>
260. Subtotals: [?]				
<b>Bridges</b>				
261. Replacement: [?]	<input type="text"/>	ea. <input type="text"/>	<input type="text"/>	ea. <input type="text"/>
262. Recondition or Repair: [?]	<input type="text"/>	ea. <input type="text"/>	<input type="text"/>	ea. <input type="text"/>
263. Replace with Culvert: [?]	<input type="text"/>	ea. <input type="text"/>	<input type="text"/>	ea. <input type="text"/>
264. Bridge Subtotals: [?]				
265. Total Preservation - Structural Imp.: [?]				

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

Buttons: Save | Generate Report | Page 1, 2 of 2

**SUBLEDGER**

Sub Ledger  
 Account:   
 Description:   
 Amount:   
 Add Subledger

**Details**



Account	Description	Amount

Buttons: Delete Subledger | Update Subledger

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

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

# TOWNSHIP MILEAGE

Michigan.gov Home
ADARS Home | Contacts | FAQs | Help
Welcome, COLEL | Sign Out

Notices
Report Status
Report Contact
Verify/Submit Report
Change Agency FY
Approve/Reject Report
County: Ogemaw
FY End: 09/30/18

Capacity Improvements
Township Mileage
Township Expenditures
Asset Management

**SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION**

**\* = Required Fields**

* Township: [?]	<input type="text"/>	* Total Local: [?]	<input type="text"/>	* Local Urban: [?]	<input type="text"/>
* Total Primary: [?]	<input type="text"/>	* Primary Urban: [?]	<input type="text"/>	* Population Outside Municipalities: [?]	<input type="text"/>
* Local Road Rate Per Mile: [?]	<input type="text" value="0.00"/>	* Primary Road Rate Per Mile: [?]	<input type="text" value="0.00"/>	* Population Rate Per Capita: [?]	<input type="text" value="0.00"/>
* Local Urban Road Rate Per Mile: [?]	<input type="text" value="0.00"/>	* Primary Urban Road Rate Per Mile: [?]	<input type="text" value="0.00"/>		

	Local Roads			Miles Outside Municipalities			Primary Roads		
	Township	Total Local	Local Urban	Funds Received	Total Primary	Primary Urban	Funds Received	Population	Funds Received
<input type="checkbox"/> Churchill	0.00	0.00	\$0.00	0.00	0.00	0.00	\$0.00	0	\$0.00
<input type="checkbox"/> Cumming	0.00	0.00	\$0.00	0.00	0.00	0.00	\$0.00	0	\$0.00
<input type="checkbox"/> Edwards	0.00	0.00	\$0.00	0.00	0.00	0.00	\$0.00	0	\$0.00
<input type="checkbox"/> Foster	0.00	0.00	\$0.00	0.00	0.00	0.00	\$0.00	0	\$0.00
<input type="checkbox"/> Goodar	0.00	0.00	\$0.00	0.00	0.00	0.00	\$0.00	0	\$0.00
<input type="checkbox"/> Hill	0.00	0.00	\$0.00	0.00	0.00	0.00	\$0.00	0	\$0.00
<input type="checkbox"/> Horton	0.00	0.00	\$0.00	0.00	0.00	0.00	\$0.00	0	\$0.00
266. Totals: [?]	0.00	0.00	\$0.00	0.00	0.00	0.00	\$0.00	0.00	\$0.00

Field Name	Description
<b>Township</b>	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.
<b>Local Roads – Miles Outside Municipalities</b>	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.
<b>Primary Roads – Miles Outside Municipalities</b>	This column is calculated by multiplying the Population Outside Municipalities (township population) by the Population rate per capita.
<b>Totals</b>	The totals for each column are calculated.

# TOWNSHIP EXPENDITURES

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.

<input type="checkbox"/>	Township	Construction/Capacity Improvement	Preservation Struct Improvement	Total	Township Contributions*
<input type="checkbox"/>	Churchill	0.00	0.00	\$0.00	0.00
<input type="checkbox"/>	Cumming	0.00	0.00	\$0.00	0.00
<input type="checkbox"/>	Edwards	0.00	0.00	\$0.00	0.00
<input type="checkbox"/>	Foster	0.00	0.00	\$0.00	0.00
<input type="checkbox"/>	Goodar	0.00	0.00	\$0.00	0.00
<input type="checkbox"/>	Hill	0.00	0.00	\$0.00	0.00
<input type="checkbox"/>	Horton	0.00	0.00	\$0.00	0.00
<b>267. Totals: [?]</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Buttons: Delete, Update Grid, Generate Report

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

# ASSET MANAGEMENT

No Data/Project Exist for the Reporting Period

The Total Project Cost is required for work completed to open the road to traffic during the fiscal year (i.e. no other work needs to be done for this project number).

Improvement Type: This will be the most significant for the project (i.e. multiple improvement type could be done for the project).

This page must be completed for fiscal years ending after September 30, 2014.

For more information about the Asset Management page please [click here](#).

Improvement Type	Project ID	Total Project Cost	Date Open To Traffic	Pavement Type

**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**