

MASON COUNTY ROAD COMMISSION
GENERAL OPERATING FUND
STATEMENT OF EXPENDITURES-AMENDED
For year ending December 31, 2018

EXPENDITURES	2017 Amended Budget	2018 Adopted Budget	Adjustment	2018 Amended Budget
<u>PRIMARY ROAD FUNDS</u>				
Heavy Maint. Expenditures:				
General Maintenance	1,300,000	3,724,956	(2,283,938)	1,441,018
Local Bridge Design	137,287	199,000		
Structure Maintenance	1,388,019	1,578,500		2,311,678
Routine Maint. Expenditures:				
General Maintenance	1,649,528	1,400,000	107,343	1,507,343
TOTAL PRIMARY (NET)	4,474,834	6,902,456	(2,176,594)	5,260,040
<u>LOCAL ROAD FUNDS</u>				
Heavy Maint. Expenditures:				
Township Projects - HMA	1,463,000	1,400,000	(906,092)	493,908
General Maintenance				
Local Bridge Design				
Structure Maintenance			0	0
Routine Maint. Expenditures:				
Township Projects - Chipseal, brine				1,048,400
General Maintenance	1,524,896	1,100,000	392,817	1,492,817
TOTAL LOCAL (NET)	2,987,896	2,500,000	(513,274)	3,035,125
STATE TRUNKLINE MAINTENANCE	546,113	600,000	139,987	739,987
STATE TRUNKLINE NON-MAINTENANCE	116,310		99,463	99,463
TOTAL TRUNKLINE (NET)	662,423	600,000	239,450	839,450
<u>EQUIPMENT EXPENSE</u>				
Direct (A510 - equipment repairs)			1,226,091	1,226,091
Indirect (A511 - shop expense)			510,104	510,104
Operating (A512 - fuels, oils, parts)			342,132	342,132
TOTAL EQUIPMENT EXPENSE	0	0	2,078,327	2,078,327
Less:				
Equipment Rental		50,000	(1,592,452)	(1,542,452)
TOTAL EQUIPMENT (NET)	0	50,000	485,875	535,875
<u>ADMINISTRATION EXPENSE</u>				
	262,000	250,000	157,510	407,510
Less:				
Handling Charges			0	0
Overhead on State Maint.			(88,951)	(88,951)
Overhead on State Non-Maint.			0	0
Other Overhead			(4,146)	(4,146)
TOTAL ADMINISTRATIVE (NET)	262,000	250,000	64,412	314,412
<u>CAPITAL OUTLAY</u>				
Depreciation	(675,852)	(675,852)	25,226	(650,626)
Road Equipment	834,230	741,600	(230,401)	511,199
Land			0	0
Buildings			0	0
Yard and Storage			0	0
Engineers Equipment			56,019	56,019
Shop Equipment			0	0
Office Equipment			0	0
TOTAL CAPITAL OUTLAY (NET)	158,378	65,748	(149,155)	(83,407)
<u>DEBT SERVICE</u>				
Debt Principle Payment	318,744	355,632	(8,183)	347,449
Interest on Loan	42,179	42,000	9,890	51,890
Employee Benefit Fund (OPEB)		0	0	0
Equipment Fund	240,000	240,000	0	240,000
Building Fund		0	0	0
TOTAL DEBT SERVICE (NET)	600,923	637,632	1,707	639,339
TOTAL EXPENDITURES	9,146,454	11,005,836	(465,003)	10,540,833
CHANGE IN FUND BALANCE	(399,494)	(1,371,674)		1,456,770
FUND BALANCE ENDING	2,351,491	1,379,311		4,973,416
TOTAL BUDGET	11,497,945	12,385,147		15,514,249

MASON COUNTY ROAD COMMISSION
GENERAL OPERATING FUND
STATEMENT OF REVENUES-ADOPTED
For year ending December 31, 2018

REVENUES	2017 Amended Budget	2018 Adopted Budget	Adjustment	Amended Budget (Year End)
License & Permits	18,900	12,000	8,399	20,399
FEDERAL SOURCES:				
Federal STP Funds	1,896,952	2,726,864	(1,418,664)	1,308,200
Set Aside Fed STP	45,000	0		
Federal Safety Grant		0	0	0
Federal Forestry Grants (USFS)		0	0	0
TOTAL FEDERAL FUNDING	1,960,852	2,738,864	(1,410,265)	1,328,599
STATE SOURCES				
Engineer	10,000	10,000	0	10,000
Snow Removal	125,918	110,000	54,256	164,256
(MTF) Allocation	4,380,000	4,685,000	607,638	5,292,638
Other State Contributions	0	0	1,407,121	1,407,121
Local Bridge Funds	0	0	1,010,000	1,010,000
Rural Funds - D	404,837	378,000	(77,000)	301,000
Forest Road - E	48,298	48,298	(1)	48,297
TOTAL STATE FUNDING	4,969,053	5,231,298	3,002,014	8,233,312
CONTRIBUTIONS FROM OTHERS				
Township Contributions	1,200,000	900,000	78,429	978,429
Other Contributions	53,742	100,000	(71,720)	28,280
TOTAL LOCAL FUNDING	1,253,742	1,000,000	6,709	1,006,709
CHARGES FOR SERVICES				
State Trunk. Maint	546,113	650,000	167,790	817,790
State Trunkline Non-Maintenance	0		0	0
Salvage Sales	3,732	2,000	2,469	4,469
TOTAL CHARGES FOR SERVICES	549,845	652,000	170,259	822,259
INTEREST & RENTS				
Interest Earned	3,468	2,000	33,611	35,611
OTHER				
Gain On Sale of Property			0	0
Gain On Disposal of Equipment	10,000	10,000	305,858	315,858
TOTAL	13,468	12,000	339,469	351,469
OTHER FINANCING SOURCES:				
Installment Purchase Proceeds	0	0	0	0
Lease Purchase Proceeds	0	0	255,256	255,256
TOTAL REVENUES	8,746,960	9,634,162	2,363,442	11,997,604
FUND BALANCE BEGINNING	2,750,985	2,750,985		* 3,516,646
TOTAL	11,497,945	12,385,147		15,514,249

* Fund Balance Restated