

MASON COUNTY ROAD COMMISSION  
GENERAL OPERATING FUND  
STATEMENT OF REVENUES-ADOPTED  
For year ending December 31, 2019

REVENUES	2018 Amended Budget 12/31/2018	2019 Adopted Budget 1/1/2019	2019 Amended Budget 12/31/2019	Adjustment
License & Permits	20,399	12,000	25,075	13,075
<b>FEDERAL SOURCES:</b>				
Federal STP Funds	1,308,200	47,000	0	(47,000)
Federal Bridge Funds		887,600	887,600	
Federal Safety Grant	0	0	0	0
Federal Forestry Grants (USFS)	0	0	0	0
<b>TOTAL FEDERAL FUNDING</b>	<b>1,328,599</b>	<b>946,600</b>	<b>912,675</b>	<b>(33,925)</b>
<b>STATE SOURCES</b>				
Engineer	10,000	10,000	10,000	0
Snow Removal	164,256	164,255	181,175	16,920
(MTF) Allocation	5,292,638	5,625,918	5,774,463	148,545
Other State Contributions	1,407,121	0	0	0
Local Bridge Funds	1,010,000	166,400	166,400	0
Rural Funds - D	301,000	0	0	0
Forest Road - E	48,297	48,298	48,298	0
<b>TOTAL STATE FUNDING</b>	<b>8,233,312</b>	<b>6,014,871</b>	<b>6,180,336</b>	<b>165,465</b>
<b>CONTRIBUTIONS FROM OTHERS</b>				
Township Contributions	978,429	609,335	1210304	600,969
Other Contributions	28,280	28,000	26,900	(1,100)
<b>TOTAL LOCAL FUNDING</b>	<b>1,006,709</b>	<b>637,335</b>	<b>1,237,204</b>	<b>599,869</b>
<b>CHARGES FOR SERVICES</b>				
State Trunk. Maint	817,790	736,500	716,657	(19,843)
State Trunkline Non-Maintenance	0		661,804	661,804
Salvage Sales	4,469	2,000	6,022	4,022
<b>TOTAL CHARGES FOR SERVICES</b>	<b>822,259</b>	<b>738,500</b>	<b>1,384,483</b>	<b>645,983</b>
<b>INTEREST &amp; RENTS</b>				
Interest Earned	35,611	28,000	76,511	48,511
<b>OTHER</b>				
Gain On Sale of Property	0		18,200	18,200
Gain On Disposal of Equipment	315,858	255,256	272,669	17,413
<b>TOTAL</b>	<b>351,469</b>	<b>283,256</b>	<b>367,380</b>	<b>84,124</b>
<b>OTHER FINANCING SOURCES:</b>				
Installment Purchase Proceeds	0	0	0	0
Lease Purchase Proceeds	255,256	317,000	262,640	(54,360)
<b>TOTAL REVENUES</b>	<b>11,997,604</b>	<b>8,937,562</b>	<b>10,344,718</b>	<b>1,407,156</b>
<b>FUND BALANCE BEGINNING</b>	<b>3,516,646</b>	<b>4,935,135</b>	<b>4,935,135</b>	
<b>TOTAL</b>	<b>15,514,250</b>	<b>13,872,697</b>	<b>15,279,853</b>	

\* Fund Balance Restated

MASON COUNTY ROAD COMMISSION  
GENERAL OPERATING FUND  
STATEMENT OF EXPENDITURES-AMENDED  
For year ending December 31, 2019

EXPENDITURES	2018 Amended Budget 12/31/2018	2019 Adopted Budget 1/1/2019	2019 Amended Budget 12/31/2019	Adjustment
<b>PRIMARY ROAD FUNDS</b>				
Heavy Maint. Expenditures:				
General Maintenance	1,441,018	1,200,000	1,435,279	235,279
Structure Maintenance	2,311,678	1,180,500	1,314,402	133,902
Routine Maint. Expenditures:				
General Maintenance	1,507,343	1,570,000	1,314,577	(255,423)
<b>TOTAL PRIMARY (NET)</b>	<b>5,260,040</b>	<b>3,950,500</b>	<b>4,064,258</b>	<b>113,758</b>
<b>LOCAL ROAD FUNDS</b>				
Heavy Maint. Expenditures:				
General Maintenance				
Structure Maintenance				
Township Cost Share Projects <i>(HMA Paving &amp; Structures)</i>	493,908	263,312	1,416,696	1,153,384
Routine Maint. Expenditures:				
General Maintenance	1,048,400	1,550,000	1,670,060	120,060
Township Cost Share Projects <i>(Brine)</i>	1,492,817	525,000	356,452	(168,548)
<b>TOTAL LOCAL (NET)</b>	<b>3,035,125</b>	<b>2,338,312</b>	<b>3,443,209</b>	<b>1,104,897</b>
STATE TRUNKLINE MAINTENANCE	739,987	736,500	710,862	(25,638)
STATE TRUNKLINE NON-MAINTENANCE	99,463		661,804	661,804
<b>TOTAL TRUNKLINE (NET)</b>	<b>839,450</b>	<b>736,500</b>	<b>1,372,666</b>	<b>636,166</b>
<b>EQUIPMENT EXPENSE</b>				
Direct (A510 - equipment repairs)	1,226,091	1,157,000	1,384,197	227,197
Indirect (A511 - shop expense)	510,104	555,000	632,743	77,743
Operating (A512 - fuels, oils, parts)	342,132	350,000	328,448	(21,552)
<b>TOTAL EQUIPMENT EXPENSE</b>	<b>2,078,327</b>	<b>2,062,000</b>	<b>2,345,388</b>	<b>283,388</b>
Less:				
Equipment Rental	(1,542,452)	(1,500,000)	(1,588,264)	(88,264)
<b>TOTAL EQUIPMENT (NET)</b>	<b>535,875</b>	<b>562,000</b>	<b>757,124</b>	<b>195,124</b>
<b>ADMINISTRATION EXPENSE</b>				
	407,510	425,000	507,032	82,032
Less:				
Handling Charges	0		0	0
Overhead on State Maint.	(88,951)	(62,000)	(62,000)	0
Overhead on State Non-Maint.	0		0	0
Other Overhead	(4,146)	(4,000)	(4,487)	(487)
<b>TOTAL ADMINISTRATIVE (NET)</b>	<b>314,412</b>	<b>359,000</b>	<b>440,545</b>	<b>81,545</b>
<b>CAPITOL OUTLAY</b>				
Depreciation	(650,626)	(578,500)	(672,705)	(94,205)
Road Equipment	511,199	753,000	757,901	4,901
Land	0	0	248,272	248,272
Buildings	0	0	0	0
Yard and Storage	0	150,000	0	(150,000)
Engineers Equipment	56,019	0	20,562	20,562
Shop Equipment	0	0	10,028	10,028
Office Equipment	0	22,500	59,281	36,781
<b>TOTAL CAPITAL OUTLAY (NET)</b>	<b>(83,407)</b>	<b>347,000</b>	<b>423,337</b>	<b>76,337</b>
<b>DEBT SERVICE</b>				
Debt Principle Payment	347,449	347,450	347,450	0
Interest on Loan	51,890	56,800	56,800	0
Equipment Fund	240,000	240,000	0	(240,000)
<b>TOTAL DEBT SERVICE (NET)</b>	<b>639,339</b>	<b>644,250</b>	<b>404,250</b>	<b>(240,000)</b>
<b>TOTAL EXPENDITURES</b>	<b>10,540,834</b>	<b>8,937,562</b>	<b>10,905,389</b>	<b>1,967,827</b>
CHANGE IN FUND BALANCE	1,456,770	0	(560,671)	
<b>FUND BALANCE ENDING</b>	<b>4,973,416</b>	<b>4,935,135</b>	<b>4,374,464</b>	
<b>TOTAL BUDGET</b>	<b>16,971,019</b>	<b>13,872,697</b>	<b>14,719,181</b>	