

2019
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Mason County
Michigan
Year Ended 2019

The financial report accurately reflects the Revenues and Expenditures of all road work and funds by systems, and conforms with the requirements of Act 51, Public Acts of 1951, as amended

ATTEST

Chief Financial Officer

Chairman

Date

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

BALANCE SHEET**Assets****General Operating Fund**

1. Cash	\$2,729,717.63
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	993,227.91
b. State Trunkline Maintenance	85,663.29
c. State Transportation Department - Other	24,359.88
d. Due on County Road Agreement	65,896.40
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	49,478.75

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	330,965.60
6. Equipment Materials and Parts	216,072.40
7. Prepaid Insurance	92,000.31
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS**\$4,587,382.17**

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$123,683.09
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	50,590.39
14. Advances	367,046.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	0.00

Fund Balances

19. Primary Road Fund	1,512,468.38
20. Local Road Fund	1,013,664.17
21. County Road Commission Fund	1,519,930.14
22. Total Fund Balances	4,046,062.69

23. TOTAL LIABILITIES AND FUND BALANCES**\$4,587,382.17**

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$350,616.17
25. Land Improvements	\$5,467.33	
25 a.Less: Accumulated Depreciation	0.00	5,467.33
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	1,318,123.18	
27 a.Less: Accumulated Depreciation	(1,090,904.07)	227,219.11
28. Equipment - Road	7,323,591.00	
28 a.Less: Accumulated Depreciation	(5,731,488.00)	1,592,103.00
29. Equipment - Shop	68,594.05	
29 a.Less: Accumulated Depreciation	(58,566.55)	10,027.50
30. Equipment - Engineers	110,475.53	
30 a.Less: Accumulated Depreciation	(54,111.19)	56,364.34
31. Equipment - Yard and Storage	144,988.66	
31 a.Less: Accumulated Depreciation	(144,988.66)	0.00
32. Equipment and Furniture - Office	105,585.58	
32 a.Less: Accumulated Depreciation	(43,887.02)	61,698.56
33. Infrastructure	60,902,136.70	
33 a.Less: Accumulated Depreciation	(17,900,622.88)	43,001,513.82
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$45,305,009.83
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	2,303,496.01
	37 d.Infrastructure	43,001,513.82
	38. Total Equities	\$45,305,009.83
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		136,068.00
42. Installment/Lease Purchase Payable		1,227,025.00
43. Other		(136,574.00)
	44. Total Liabilities	\$1,226,519.00
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
46. County Wide Millage	\$0.00	\$0.00	\$0.00	\$0.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	0.00	0.00
Licenses and Permits				
49. Specify	0.00	0.00	27,960.00	27,960.00
Federal Sources				
50. Surface Tran. Program (STP)	0.00	0.00	0.00	0.00
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	887,600.00	0.00	0.00	887,600.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	0.00	0.00	0.00
56. Total Federal Sources	887,600.00	0.00	0.00	887,600.00
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,075.21	3,924.79		10,000.00
58. Snow Removal	110,067.63	71,107.37		181,175.00
59. Urban Road	200,902.05	68,726.50		269,628.55
60. Allocation	3,619,539.84	2,338,343.64		5,957,883.48
61. Total MTF	3,936,584.73	2,482,102.30		6,418,687.03
Other				
62. Local Bridge	166,400.00	0.00		166,400.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	166,400.00	0.00	0.00	166,400.00
Economic Development Fund				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	0.00	0.00		0.00
68. Forest Road (E)	48,296.75	0.00		48,296.75
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	48,296.75	0.00		48,296.75
72. Total State Sources	\$4,151,281.48	\$2,482,102.30	\$0.00	\$6,633,383.78

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	1,214,991.72	0.00	1,214,991.72
75. Other	0.00	0.00	13,483.72	13,483.72
76. Total Contributions	0.00	1,214,991.72	13,483.72	1,228,475.44
Charges for Service				
77. Trunkline Maintenance	0.00		763,298.13	763,298.13
78. Trunkline Non-maintenance	0.00		638,247.53	638,247.53
79. Salvage Sales	0.00	0.00	6,022.46	6,022.46
80. Other	0.00	0.00	269.04	269.04
81. Total Charges	0.00	0.00	1,407,837.16	1,407,837.16
Interest and Rents				
82. Interest Earned	32,531.67	12,644.90	27,563.09	72,739.66
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	32,531.67	12,644.90	27,563.09	72,739.66
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	18,200.00	18,200.00
87. Sundry Refunds	0.00	0.00	2,117.25	2,117.25
88. Gain (Loss) Equip. Disp.	0.00	0.00	272,669.00	272,669.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	0.00	0.00
91. Total Other	0.00	0.00	292,986.25	292,986.25
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	262,640.00	262,640.00
96. Total Other Fin. Sources	0.00	0.00	262,640.00	262,640.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$5,071,413.15	\$3,709,738.92	\$2,032,470.22	\$10,813,622.29

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	1,579,637.88	1,322,697.44		2,902,335.32
105. Structures	1,553,432.39	0.00		1,553,432.39
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	3,133,070.27	1,322,697.44		4,455,767.71
Maintenance				
111. Roads	1,147,526.82	1,985,584.36		3,133,111.18
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	221,355.66	409,851.15		631,206.81
115. Traffic Control	65,886.25	55,090.19		120,976.44
116. Total Maintenance	1,434,768.73	2,450,525.70		3,885,294.43
117. Total Construction, Preservation And Maintenance	4,567,839.00	3,773,223.14		8,341,062.14
Other				
118. Trunkline Maintenance	0.00		758,579.54	758,579.54
119. Trunkline Non-maintenance	0.00		638,313.72	638,313.72
120. Administrative Expense	215,748.76	178,217.36		393,966.12
121. Equipment - Net	224,494.09	418,862.40		818,313.91
122. Capital Outlay - Net	0.00	0.00	174,957.42	446,436.87
123. Debt Principal Payment	0.00	0.00	349,827.95	349,827.95
124. Interest Expense	0.00	0.00	50,049.41	50,049.41
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	440,242.85	597,079.76	2,418,164.91	3,455,487.52
128. Total Expenditures	\$5,008,081.85	\$4,370,302.90	\$2,418,164.91	\$11,796,549.66

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	\$5,071,413.15	\$3,709,738.92	\$2,032,470.22	\$10,813,622.29
130. Total Expenditures	5,008,081.85	4,370,302.90	2,418,164.91	11,796,549.66
131. Excess of Revenues Over (Under) Expenditures	63,331.30	(660,563.98)	(385,694.69)	(982,927.37)
132. Optional Transfers				
132 a. Primary to Local (50%)	(800,000.00)	800,000.00		0.00
132 b. Local to Primary (15%)	0.00	0.00		0.00
133. Emergency Transfers (Local to Primary)	0.00	0.00		0.00
134. Total Optional Transfers	(800,000.00)	800,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(736,668.70)	139,436.02	(385,694.69)	(982,927.37)
136. Beginning Fund	2,249,137.08	874,228.15	1,905,624.83	5,028,990.06
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	2,249,137.08	874,228.15	1,905,624.83	5,028,990.06
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,512,468.38	\$1,013,664.17	\$1,519,930.14	\$4,046,062.69

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$262,629.66	
142. Depreciation	<u>664,684.67</u>	
143. Other	<u>519,262.01</u>	
144. Total Direct		<u>1,446,576.34</u>

145. Indirect Equipment Expense		<u>665,942.28</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>338,112.94</u>	
148. Total Operating		<u>\$338,112.94</u>

149. TOTAL EQUIPMENT EXPENSE \$2,450,631.56

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	52,720.63	145,114.27		197,834.90
152. Maintenance	395,085.10	690,404.33		1,085,489.43
153. Inventory Operations	0.00	0.00	52,540.60	52,540.60
154. MDOT	0.00		229,644.20	229,644.20
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	66,808.52	66,808.52
157. Total Equipment Rental Credits	<u>447,805.73</u>	<u>835,518.60</u>	<u>348,993.32</u>	<u>1,632,317.65</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>818,313.91</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$447,805.73</u>	<u>\$835,518.60</u>	<u>\$348,993.32</u>	<u>\$1,632,317.65</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	27.43 %	51.19 %	21.38 %	100.00 %
161. Prorated Total Equipment Expense	<u>672,299.82</u>	<u>1,254,381.00</u>	<u>523,950.74</u>	<u>2,450,631.56</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>224,494.09</u>	<u>418,862.40</u>	<u>174,957.42</u>	<u>818,313.91</u>

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	25,016.63	24,055.91
165. Primary Maintenance	303,443.17	291,789.97
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	64,371.98	61,899.89
168. Local Maintenance	455,422.21	437,932.53
169. Inventory	16,611.68	15,973.74
170. Equipment Expense - Direct	133,947.69	128,803.67
171. Equipment Expense - Indirect	170,484.44	163,937.29
172. Equipment Expense - Operating	0.00	0.00
173. Administration	207,676.77	162,976.99
174. State Trunkline Maintenance	180,607.33	
175. Sundry Account Rec.	305.50	
176. Capital Outlay	21,446.94	20,623.31
177. Other	203,327.96	195,519.51
178. Total Payroll	\$1,782,662.30	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$1,782,662.30	Total Distributive \$1,503,512.81

	709-714 Vacation Holiday Sick Leave Longevity	719 Workers Comp. Insurance	715 - 718 Soc. Sec. Retirement	716 Health Insurance	717 Life and Disability Insurance	720 - 725 Other	Distributive Total Calc.
181. Total Fringe Benefits	\$270,627.88	\$45,711.33	\$750,163.38	\$576,406.53	\$6,305.00	\$1,334.63	\$1,650,548.75
182. Less: Benefits Recovered	(24,108.36)	(4,072.11)	(66,826.86)	(51,348.06)	(561.67)	(118.89)	(147,035.95)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	246,519.52	41,639.22	683,336.52	525,058.47	5,743.33	1,215.74	1,503,512.80
185. Applicable Labor Cost	1,394,072.70	1,601,749.47	1,601,749.47	1,601,749.47	1,601,749.47	1,601,749.47	
186. Factor	0.176834	0.025996	0.426619	0.327803	0.003586	0.000759	0.961597

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	2,877,300.68	255,769.59
189. Primary Maintenance	1,317,640.74	117,127.99
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,214,718.44	107,979.00
192. Local Maintenance	2,250,475.94	200,049.76
193. Other	0.00	0.00
194. TOTAL	\$7,660,135.80	\$680,926.34

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	16,919.81	164,471.92	(26,115.65)	21,589.70	504,060.55	\$680,926.33
196. Applicable Operation Cost	7,660,135.80	7,660,135.80	7,660,135.80	7,660,135.80	7,660,135.80	
197. Factor	0.002209	0.021471	(0.003409)	0.002818	0.065803	\$0.088892

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	662,324.99	602,244.97	2,470,745.28	720,452.47	3,133,070.27	1,322,697.44
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,434,768.73	2,450,525.70	0.00	0.00	1,434,768.73	2,450,525.70
202. Total	<u>\$2,097,093.72</u>	<u>\$3,052,770.67</u>	<u>\$2,470,745.28</u>	<u>\$720,452.47</u>	<u>\$4,567,839.00</u>	<u>\$3,773,223.14</u>

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$180,607.33	\$0.00
204. Fringe Benefits	147,035.95	0.00
205. Equipment Rental	229,644.20	0.00
206. Materials	128,144.57	638,313.72
207. Handling Charges	0.00	0.00
208. Overhead	73,147.49	50,006.15
209. Other	0.00	0.00
210. Total Charges for Current Year	\$758,579.54	\$688,319.87
211. Beginning Balance	72,919.40	0.00
212. Sub-Total	831,498.94	688,319.87
213. Less Credits	(745,835.65)	(663,959.99)
214. Ending Balance	\$85,663.29	\$24,359.88

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$245,708.50
216. Buildings (975)	2,563.75
217. Equipment Road (976, 981)	804,202.35
218. Equipment Shop (977)	10,027.50
219. Equipment Engineers (978)	20,561.80
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	60,153.71
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	\$1,143,217.61

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	1,143,217.61	1,143,217.61
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	1,143,217.61	1,143,217.61
227. Less: Depreciation and Depletion 968	0.00	0.00	(696,780.74)	(696,780.74)
228. Net Capital Outlay Expenditure	\$0.00	\$0.00	\$446,436.87	\$446,436.87

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	Primary	Local	County	Total
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 3)	0.00	0.00	2,011,807.17	2,011,807.17
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	0.00	272,669.00	272,669.00

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

PRESERVATION EXPENDITURES - 90% OF MTF RETURNS

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

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$6,418,687.03</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>393,966.12</u>
234. Total Capital Outlay (from Page 13)			<u>1,143,217.61</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>349,827.95</u>
236. Interest Expense (from Page 6 Expenditures)			<u>50,049.41</u>
236 a. Total Deductions			<u>1,937,061.09</u>
236 b. Adjusted MTF Returns			<u>4,481,625.94</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$3,133,070.27</u>	<u>\$1,322,697.44</u>	<u>4,455,767.71</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,434,768.73</u>	<u>2,450,525.70</u>	<u>3,885,294.43</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(887,600.00)</u>	<u>0.00</u>	<u>(887,600.00)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>3,680,239.00</u>	<u>3,773,223.14</u>	<u>7,453,462.14</u>
241. 90% of Adjusted MTF Returns			<u>4,033,463.35</u>

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

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

Fiscal Year	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Expenditures (\$)	<u>17,112.80</u>	<u>15,300.00</u>	<u>437,659.44</u>	<u>30,120.53</u>	<u>28,516.50</u>
Fiscal Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Expenditures (\$)	<u>11,470.69</u>	<u>38,017.96</u>	<u>51,678.00</u>	<u>295,638.36</u>	<u>380,630.91</u>
242. TOTAL					<u>\$1,306,145.19</u>

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

$$\underline{6,418,687.03} \times .10 = \underline{641,868.70}$$

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$170,484.44
712-724	Fringe Benefits - Shop Employees	163,937.29
721	Drug Testing	3,246.70
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	6,618.10
733	Welding Supplies	6,902.74
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	78,914.64
791	Equipment Material/Parts Inventory Adjustment	95.55
801	Contractual Services - Shop	4,088.03
805	Health Services	0.00
806	Laundry Services	7,059.15
807	Data Processing - Shop	0.00
810	Education Expense - Shop	205.00
850-859	Communications - Shop	6,502.48
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	7,278.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	35,008.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	37,011.36
931	Buildings Repairs and Maintenance	34,339.64
932	Yard and Storage Repairs and Maintenance	36,367.97
933	Shop Equipment Repairs and Maintenance	48,718.11
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	3,943.12
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	723.27
968	Depreciation - Shop Building	0.00
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	14,638.92
968	Depreciation - Stockroom Expense	0.00
707	Other:	(140.23)
	243. TOTAL	\$665,942.28

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION

(for Compliance with Section 14(4) of Act 51)

Account Number	Account Name	Amount Recorded
703-708	Salaries and Wages	\$207,676.77
709-714	Administrative Leave	0.00
724	Fringe Benefits	162,976.99
727	Postage	2,003.15
728	Office Supplies	21,878.09
730	Dues and Subscriptions	11,790.65
801	Contractual Services	1,300.00
803	Legal Services	19,863.54
804	Auditing and Accounting Services	10,820.00
807	Data Processing	23,529.98
810	Education	3,444.67
850-853	Communications	4,142.44
861	Travel and Mileage	8,594.66
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	3,534.14
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	1,055.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	15,728.75
882	Insurance - General Liability	0.00
920-923	Utilities	1,355.94
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	3,712.33
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	6,821.88
	Other:	11,825.24
	244. TOTAL	\$522,054.22
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(123,153.64)
691	Purchase Discounts	0.00
	Other:	(4,934.46)
	Total Credits to Administrative Expense	\$(128,088.10)
	245. Net Administrative Expense	\$393,966.12

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

Forest Road Report

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

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
ANTHONY RD	SUMMIT TWP	48,296.75	Reconstruction
	246. Total	<u>\$48,296.75</u>	

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

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

CONSTRUCTION / CAPACITY IMPROVEMENTS

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

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.00 mi.	x \$753,490.13	0.00 mi.	\$0.00
252. Resurfacing	0.00 mi.	768,870.71	0.00 mi.	880,724.26
253. Gravel Surfacing	0.00 mi.	57,277.04	0.00 mi.	441,973.18
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	0.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	0.00	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	0.00 ea.	0.00
260. Subtotals		1,579,637.88		1,322,697.44
BRIDGES				
261. Replacement	0.00 ea.	1,407,325.79	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	15,418.63	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	130,687.97	0.00 ea.	0.00
264. Bridge Subtotals		1,553,432.39		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$3,133,070.27		\$1,322,697.44

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

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Amber	37.74	4.21	112,177.32	12.09	3.25	75,705.37	2,535	48,824.10
Branch	76.68	0.00	207,802.80	8.56	0.00	21,126.08	1,328	25,577.28
Custer	54.73	0.00	148,318.30	11.08	0.00	27,345.44	1,254	24,152.04
Eden	39.97	0.00	108,318.70	20.22	0.00	49,902.96	582	11,209.32
Free Soil	63.71	0.00	172,654.10	17.84	0.00	44,029.12	822	15,831.72
Grant	58.81	0.00	159,375.10	17.43	0.00	43,017.24	909	17,507.34
Hamlin	46.47	10.70	151,100.10	14.14	3.87	89,514.83	3,408	65,638.08
Logan	51.34	0.00	139,131.40	14.99	0.00	36,995.32	312	6,009.12
Meade	79.57	0.00	215,634.70	17.30	0.00	42,696.40	181	3,486.06
Pere Marquette	27.16	13.10	104,414.80	16.15	7.74	149,092.82	2,366	45,569.16
Riverton	52.46	0.00	142,166.60	21.21	0.00	52,346.28	1,153	22,206.78
Sheridan	69.40	0.00	188,074.00	17.20	0.00	42,449.60	1,072	20,646.72
Sherman	49.88	0.00	135,174.80	20.14	0.00	49,705.52	1,186	22,842.36
Summit	22.16	0.00	60,053.60	15.09	0.00	37,242.12	924	17,796.24
Victory	63.03	0.00	170,811.30	15.58	0.00	38,451.44	1,383	26,636.58
266. Totals	793.11	28.01	\$2,215,207.62	239.02	14.86	\$799,620.54	19,415	\$373,932.90

Local Road Rate Per Mile	2710	Primary Road Rate Per Mile	2468
Local Urban Road Rate Per Mile	2352	Primary Urban Road Rate Per Mile	14113
Population Rate Per Capita	19.26		

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
AMBER	0.00	157,532.82	157,532.82	118,318.49
BRANCH	0.00	75,742.17	75,742.17	65,863.43
CUSTER	0.00	277,226.77	277,226.77	51,776.36
EDEN	0.00	181,421.50	181,421.50	29,044.05
FREESOIL	0.00	69,930.84	69,930.84	41,026.14
GRANT	0.00	317,238.59	317,238.59	6,930.00
HAMLIN	0.00	91,631.01	91,631.01	74,715.95
LOGAN	0.00	1,323,255.43	1,323,255.43	18,722.60
MEADE	0.00	0.00	0.00	2,947.50
PERE MARQUETTE	0.00	370,421.39	370,421.39	294,275.09
RIVERTON	0.00	177,279.67	177,279.67	144,405.23
SHERIDAN	0.00	173,655.93	173,655.93	171,014.56
SHERMAN	0.00	300,597.95	300,597.95	70,754.05
SUMMIT	0.00	778,920.75	778,920.75	40,948.72
VICTORY	0.00	85,705.39	85,705.39	84,249.55
267. Totals	\$0.00	\$4,380,560.21	\$4,380,560.21	\$1,214,991.72

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

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

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Aggregate surface applied to a prepared subsurface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
TOWNLIN RD 132	56,164.87	12/31/2019	Gravel
THIRD AVE 012 - 2019	11,670.89	12/31/2019	Gravel
RIGGLE RD	17,301.99	12/31/2019	Gravel
RIGGLE RD 024 - 2019	16,460.49	12/31/2019	Gravel
SCHWASS RD 027 - 2019	40,221.45	12/31/2019	Gravel
EDEN LAKE RD 031 - 2019	36,234.44	12/31/2019	Gravel
JOHNSON RD 065 - 2019	13,880.88	12/31/2019	Gravel
JOHNSON RD 067 - 2019	18,526.26	12/31/2019	Gravel
RATH RD 092 - 2019	36,736.79	12/31/2019	Gravel
LARCH, DENNIS, MAG-A-MAE	19,149.87	12/31/2019	Gravel
ALLIENE RD 097 - 2019	11,073.43	12/31/2019	Gravel
RATH RD 099 - 2019	24,670.93	12/31/2019	Gravel
PETERSON RD 101 - 2019	39,105.27	12/31/2019	Gravel
N VICTORY CORNERS RD 103 - 2019	39,171.58	12/31/2019	Gravel
TOWNLIN RD 141 - 2019	52,729.80	12/31/2019	Gravel
TREML RD 141 - 2018	15,657.50	12/31/2019	Gravel

Work Type: Bit Resurf & Minor Widening

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
LAKESHORE DR 015 - 2019	16,098.57	12/31/2019	Asphalt

Work Type: Complete removal and replacement of surface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
LAKESHORE DR 056-18 - 2019	84,708.31	12/31/2019	Asphalt

Work Type: Hot Mixed Asphalt Resurfacing (One Course)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
CUSTER RD 031 - 2019	145,187.06	12/31/2019	Asphalt
REEK RD 112 - 2019	72,176.88	12/31/2019	Asphalt
TOWNLIN RD 135 - 2019	29,967.36	12/31/2019	Asphalt

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
HOGENSON/BRADSHAW 021 - 2019	50,796.28	12/31/2019	Asphalt
KINNEY RD 028-18 - 2019	11,472.92	12/31/2019	Asphalt
CONRAD RD 051 - 2019	70,483.17	12/31/2019	Asphalt
ORCHARD RD 053 - 2019	19,260.50	12/31/2019	Asphalt
PALMER BLVD/SNEAD 054 - 2019	42,137.06	12/31/2019	Asphalt
RUSSELL ST 055 - 2019	16,126.06	12/31/2019	Asphalt
GARY ST 056 - 2019	15,721.64	12/31/2019	Asphalt
ELLIS 057 - 2019	15,540.54	12/31/2019	Asphalt
LENDALE/ELI/LUNETTE 058 - 2019	39,388.26	12/31/2019	Asphalt
JOHNSON RD 064 - 2019	66,214.71	12/31/2019	Asphalt
CONRAD RD 071 - 2019	24,144.17	12/31/2019	Asphalt
CONRAD RD 072 - 2019	13,786.52	12/31/2019	Asphalt
DUNBAR RD 083 - 2019	41,676.39	12/31/2019	Asphalt
COMANCHE PASS 084	19,756.28	12/31/2019	Asphalt
DARR RD 111 - 2019	27,883.35	12/31/2019	Asphalt
FOUNTAIN RD 113 - 2019	39,499.96	12/31/2019	Asphalt
FOUNTAIN RD 121 - 2019	76,395.73	12/31/2019	Asphalt
LARSON 122 - 2019	84,581.23	12/31/2019	Asphalt
LARSON RD 124 - 2019	12,678.96	12/31/2019	Asphalt

Work Type: Intermittent paving the most distressed sections

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
CHAUVEZ RD 021 - 2019	14,656.81	12/31/2019	Asphalt
HAWLEY RD 022 - 2019	26,369.73	12/31/2019	Asphalt
LAKESHORE DR 051 - 2019	14,884.25	12/31/2019	Asphalt
RASMUSSEN RD 052 - 2019	10,257.46	12/31/2019	Asphalt
CUSTER RD 071 - 2019	69,259.94	12/31/2019	Asphalt
SUGARGROVE RD 102 - 2019	138,718.12	12/31/2019	Asphalt
CONRAD RD 066 - 2019	51,410.97	12/31/2019	Asphalt
WILSON RD 074 - 2019	3,904.65	12/31/2019	Asphalt
CAMPBELL RD 082 - 2019	14,309.50	12/31/2019	Asphalt

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
ANTHONY RD RECONSTRUCT 2019	740,982.31	12/31/2019	Asphalt

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

Work Type: Resurfacing

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
OLMSTEAD DR 014 - 2019	10,168.98	12/31/2019	Asphalt

Work Type: Single Course Chip Seal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
QUARTERLINE 133 - 2019	215,699.69	12/31/2019	Asphalt
KINNEY RD 052 - 2019	41,914.13	12/31/2019	Asphalt

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040.0	SUNDRY A/R	49,478.75
078-04	due from state gen fund	0.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	DUE TO STATE OF MICHIGAN	0.00
339	PA 84 DEFERRED INFLOW	0.00

Line: 43 Other - B

Account	Description	Amount (\$)
264	OPEB	(136,574.00)

Line: 49 Specify - County

Account	Description	Amount (\$)
450	PERMITS	27,960.00

Line: 63 OTH-Other - County

Account	Description	Amount (\$)
560-2	PA 252 MDOT	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
539	STATE GRANTS	0.00

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
539	STATE GRANTS	0.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
583-06	MISC CONTRIBUTIONS	13,483.72

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
583-07	FED AID SOLD TO OAKLAND CTY	0.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
671-000	OTHER	269.04

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	OTHER COSTS	519,262.01

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
0	OTHER	66,808.52

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
514	DISTRIBUTIVE OTHER	195,519.51

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
514	DISTRIBUTIVE OTHER	203,327.96

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
513	OTHER	1,334.63

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
513	OTHER	(118.89)

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
514	OTHER	504,060.55

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
0328-020	ADDT'L STATE TRUNKLINE MAINT	0.00

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
040	Vouchers	0.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
131	ANTHONY RD RECONSTRUCT - PAVED SHOULDERS	161,399.17
131	CUSTER RD HMA OVERLAY - PAVED SHOULDERS	12,298.35
131	HAWLEY RD BRIDGE - PAVED SHOULDERS	206,933.39

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

Line: 243 707 Other

Account	Description	Amount (\$)
511-707	ADMIN VEHICLE	(140.23)

Line: 244 244 Other

Account	Description	Amount (\$)
515-999	ADMINISTRATIVE VEHICLE	11,825.24

Line: 245 245 Other

Account	Description	Amount (\$)
630	OTHER OVERHEAD	(4,934.46)

Line: 259 Other Primary System *Unit

Account	Description	Amount (\$)
a458	Grading	0.00

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
A458	Engineering	0.00