

2019
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Missaukee 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	\$247,767.17
2. Investments	513,068.31
3. Accounts Receivable :	
a. Michigan Transportation Fund	774,830.80
b. State Trunkline Maintenance	63,985.63
c. State Transportation Department - Other	329.09
d. Due on County Road Agreement	40,811.26
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	326.72

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	113,957.25
5. Road Materials	83,809.17
6. Equipment Materials and Parts	93,140.54
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS**\$1,932,025.94**

Year Ended - 2019

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$62,699.26
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	25,403.41
14. Advances	160,821.00
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	170,399.19
20. Local Road Fund	144,559.23
21. County Road Commission Fund	1,368,143.85
22. Total Fund Balances	1,683,102.27

23. TOTAL LIABILITIES AND FUND BALANCES**\$1,932,025.94**

Year Ended - 2019

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$450.00
25. Land Improvements	\$102,358.00	
25 a.Less: Accumulated Depreciation	(87,853.00)	14,505.00
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	1,457,950.00	
27 a.Less: Accumulated Depreciation	(827,337.00)	630,613.00
28. Equipment - Road	5,917,816.00	
28 a.Less: Accumulated Depreciation	(4,949,331.00)	968,485.00
29. Equipment - Shop	45,057.00	
29 a.Less: Accumulated Depreciation	(35,848.00)	9,209.00
30. Equipment - Engineers	0.00	
30 a.Less: Accumulated Depreciation	0.00	0.00
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	21,706.00	
32 a.Less: Accumulated Depreciation	(16,422.00)	5,284.00
33. Infrastructure	43,039,191.00	
33 a.Less: Accumulated Depreciation	(20,749,464.00)	22,289,727.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		135,382.00
	36. Total Assets	\$24,053,655.00
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	1,763,928.00
	37 d.Infrastructure	22,289,727.00
	38. Total Equities	\$24,053,655.00
<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		141,185.00
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$141,185.00
<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	32,645.00	32,645.00
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	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	482,538.87	0.00	0.00	482,538.87
56. Total Federal Sources	482,538.87	0.00	0.00	482,538.87
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,901.16	4,098.84		10,000.00
58. Snow Removal	37,335.89	25,945.28		63,281.17
59. Urban Road	0.00	0.00		0.00
60. Allocation	2,841,654.27	1,973,762.69		4,815,416.96
61. Total MTF	2,884,891.32	2,003,806.81		4,888,698.13
Other				
62. Local Bridge	0.00	159.14		159.14
63. Other	0.00	0.00	0.00	0.00
64. Total Other	0.00	159.14	0.00	159.14
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)	66,701.73	0.00		66,701.73
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	66,701.73	0.00		66,701.73
72. Total State Sources	\$2,951,593.05	\$2,003,965.95	\$0.00	\$4,955,559.00

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)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	389,452.64	0.00	389,452.64
75. Other	0.00	0.00	37,072.30	37,072.30
76. Total Contributions	0.00	389,452.64	37,072.30	426,524.94
Charges for Service				
77. Trunkline Maintenance	454,266.47		0.00	454,266.47
78. Trunkline Non-maintenance	141,868.34		0.00	141,868.34
79. Salvage Sales	0.00	0.00	3,241.50	3,241.50
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	596,134.81	0.00	3,241.50	599,376.31
Interest and Rents				
82. Interest Earned	2,616.66	1,551.16	6,625.32	10,793.14
83. Property Rentals	0.00	0.00	141.36	141.36
84. Total Interest/Rents	2,616.66	1,551.16	6,766.68	10,934.50
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	125,883.66	125,883.66
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	852.00	852.00
89. Contributions from Private Sources	0.00	0.00	10,000.00	10,000.00
90. Other	0.00	0.00	41,927.10	41,927.10
91. Total Other	0.00	0.00	178,662.76	178,662.76
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	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$4,032,883.39	\$2,394,969.75	\$258,388.24	\$6,686,241.38

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	1,279,949.46	449,190.55		1,729,140.01
105. Structures	221.72	0.00		221.72
106. Safety Projects	560,500.67	0.00		560,500.67
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.	1,840,671.85	449,190.55		2,289,862.40
Maintenance				
111. Roads	1,119,097.70	1,505,735.35		2,624,833.05
112. Structures	13,874.20	4,670.76		18,544.96
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	530,757.46	432,250.47		963,007.93
115. Traffic Control	14,201.44	14,967.41		29,168.85
116. Total Maintenance	1,677,930.80	1,957,623.99		3,635,554.79
117. Total Construction, Preservation And Maintenance	3,518,602.65	2,406,814.54		5,925,417.19
Other				
118. Trunkline Maintenance	477,053.47		0.00	477,053.47
119. Trunkline Non-maintenance	141,868.34		0.00	141,868.34
120. Administrative Expense	200,536.47	137,172.09		337,708.56
121. Equipment - Net	(22,047.08)	(24,722.39)	(1,393.33)	(48,162.80)
122. Capital Outlay - Net	0.00	0.00	37,298.80	37,298.80
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	0.00	0.00	0.00	0.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	2,669.46	2,669.46
127. Total Other	797,411.20	112,449.70	38,574.93	948,435.83
128. Total Expenditures	\$4,316,013.85	\$2,519,264.24	\$38,574.93	\$6,873,853.02

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	\$4,032,883.39	\$2,394,969.75	\$258,388.24	\$6,686,241.38
130. Total Expenditures	4,316,013.85	2,519,264.24	38,574.93	6,873,853.02
131. Excess of Revenues Over (Under) Expenditures	(283,130.46)	(124,294.49)	219,813.31	(187,611.64)
132. Optional Transfers				
132 a. Primary to Local (50%)	0.00	0.00		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	0.00	0.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(283,130.46)	(124,294.49)	219,813.31	(187,611.64)
136. Beginning Fund	453,529.65	268,853.72	1,148,330.54	1,870,713.91
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	453,529.65	268,853.72	1,148,330.54	1,870,713.91
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$170,399.19	\$144,559.23	\$1,368,143.85	\$1,683,102.27

Year Ended - 2019

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$171,789.45	
142. Depreciation	<u>426,520.70</u>	
143. Other	<u>598,255.63</u>	
144. Total Direct		<u>1,196,565.78</u>

145. Indirect Equipment Expense		<u>284,616.50</u>
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Operating Equipment Expense

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

149. TOTAL EQUIPMENT EXPENSE \$1,481,182.28**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	61,732.60	72,072.56		133,805.16
152. Maintenance	432,587.80	712,953.87		1,145,541.67
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	205,754.91		0.00	205,754.91
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	44,243.34	44,243.34
157. Total Equipment Rental Credits	<u>700,075.31</u>	<u>785,026.43</u>	<u>44,243.34</u>	<u>1,529,345.08</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(48,162.80)</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$700,075.31</u>	<u>\$785,026.43</u>	<u>\$44,243.34</u>	<u>\$1,529,345.08</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	45.78 %	51.33 %	2.89 %	100.00 %
161. Prorated Total Equipment Expense	<u>678,028.23</u>	<u>760,304.04</u>	<u>42,850.01</u>	<u>1,481,182.28</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(22,047.08)</u>	<u>(24,722.39)</u>	<u>(1,393.33)</u>	<u>(48,162.80)</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.	23,847.64	23,342.49
165. Primary Maintenance	172,368.55	168,717.38
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	28,223.44	27,625.60
168. Local Maintenance	270,220.32	264,496.42
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	86,814.19	84,975.26
171. Equipment Expense - Indirect	41,307.36	40,432.37
172. Equipment Expense - Operating	0.00	0.00
173. Administration	167,731.50	164,178.55
174. State Trunkline Maintenance	121,084.87	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	3,251.55	3,182.67
177. Other	118.64	116.13
178. Total Payroll	\$914,968.06	
179. Less Applicable Payroll	(121,084.87)	
180. Total Applicable Labor Cost	\$793,883.19	Total Distributive \$777,066.87

	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	\$122,053.18	\$25,097.00	\$190,267.88	\$528,704.62	\$16,301.66	\$0.00	\$882,424.3
182. Less: Benefits Recovered	(18,110.95)	(3,181.80)	(25,644.01)	(56,471.60)	(1,949.11)	0.00	(105,357.4
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.0
184. Benefits to be Distributed	103,942.23	21,915.20	164,623.87	472,233.02	14,352.55	0.00	777,066.8
185. Applicable Labor Cost	793,883.19	793,883.19	793,883.19	793,883.19	793,883.19	0.00	
186. Factor	0.130929	0.027605	0.207365	0.594839	0.018079	0.000000	0.97881

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.	23,847.64	3,447.04
189. Primary Maintenance	172,368.55	24,914.90
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	28,223.44	4,079.54
192. Local Maintenance	270,220.32	39,058.83
193. Other	0.00	0.00
194. TOTAL	\$494,659.95	\$71,500.31

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	0.00	2,904.67	4,741.62	0.00	63,854.02	\$71,500.31
196. Applicable Operation Cost	494,659.95	494,659.95	494,659.95	494,659.95	494,659.95	
197. Factor	0.000000	0.005872	0.009586	0.000000	0.129087	\$0.144545

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.	193,910.72	181,466.44	1,646,761.13	267,724.11	1,840,671.85	449,190.55
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,578,192.69	1,509,277.85	99,738.11	448,346.14	1,677,930.80	1,957,623.99
202. Total	<u>\$1,772,103.41</u>	<u>\$1,690,744.29</u>	<u>\$1,746,499.24</u>	<u>\$716,070.25</u>	<u>\$3,518,602.65</u>	<u>\$2,406,814.54</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	\$115,164.19	\$5,920.68
204. Fringe Benefits	100,201.14	5,156.32
205. Equipment Rental	190,467.69	15,287.22
206. Materials	17,252.36	104,390.01
207. Handling Charges	0.00	0.00
208. Overhead	53,968.09	11,114.11
209. Other	0.00	0.00
210. Total Charges for Current Year	\$477,053.47	\$141,868.34
211. Beginning Balance	45,708.18	317.38
212. Sub-Total	522,761.65	142,185.72
213. Less Credits	(458,776.02)	(141,856.63)
214. Ending Balance	\$63,985.63	\$329.09

Year Ended - 2019

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	21,738.38
217. Equipment Road (976, 981)	432,518.75
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	46,135.03
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$500,392.16</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	500,392.16	500,392.16
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	500,392.16	500,392.16
227. Less: Depreciation and Depletion 968	0.00	0.00	(463,093.36)	(463,093.36)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$37,298.80</u>	<u>\$37,298.80</u>

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 3)	0.00	0.00	1,728,837.00	1,728,837.00
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>0.00</u>	<u>0.00</u>	<u>852.00</u>	<u>852.00</u>

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>\$4,888,698.13</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>337,708.56</u>
234. Total Capital Outlay (from Page 13)			<u>500,392.16</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>0.00</u>
236 a. Total Deductions			<u>838,100.72</u>
236 b. Adjusted MTF Returns			<u>4,050,597.41</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$1,840,671.85</u>	<u>\$449,190.55</u>	<u>2,289,862.40</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,677,930.80</u>	<u>1,957,623.99</u>	<u>3,635,554.79</u>
239. Less Federal Aid for Preser - Struct Imp	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>3,518,602.65</u>	<u>2,406,814.54</u>	<u>5,925,417.19</u>
241. 90% of Adjusted MTF Returns			<u>3,645,537.67</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>0.00</u>	<u>0.00</u>	<u>45,936.00</u>	<u>0.00</u>	<u>816,270.00</u>
Fiscal Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Expenditures (\$)	<u>0.00</u>	<u>368,839.00</u>	<u>401,719.57</u>	<u>303,063.00</u>	<u>509,516.90</u>
242. TOTAL					<u>\$2,445,344.47</u>

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

$$\underline{4,888,698.13} \times .10 = \underline{488,869.81}$$

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	\$35,165.25
712-724	Fringe Benefits - Shop Employees	40,432.37
721	Drug Testing	914.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	4,025.62
733	Welding Supplies	2,779.81
734	Safety Supplies - Shop	7,701.83
736	Tire Shop Supplies	542.95
737	Shop Supplies	4,788.54
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	9,904.39
807	Data Processing - Shop	0.00
810	Education Expense - Shop	3,683.98
850-859	Communications - Shop	3,354.69
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	1,677.65
875	Insurance - Shop Buildings	26,970.50
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	8,607.25
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	26,023.99
931	Buildings Repairs and Maintenance	18,358.20
932	Yard and Storage Repairs and Maintenance	4,478.60
933	Shop Equipment Repairs and Maintenance	29,525.28
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	175.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	21,155.34
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	1,957.44
968	Depreciation - Stockroom Expense	0.00
707	Other:	32,393.82
	243. TOTAL	\$284,616.50

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	\$163,016.46
709-714	Administrative Leave	0.00
724	Fringe Benefits	164,178.55
727	Postage	885.02
728	Office Supplies	5,796.38
730	Dues and Subscriptions	10,726.24
801	Contractual Services	0.00
803	Legal Services	1,900.00
804	Auditing and Accounting Services	14,005.00
807	Data Processing	0.00
810	Education	2,942.03
850-853	Communications	1,544.14
861	Travel and Mileage	2,738.92
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	296.61
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	125.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	11,792.00
882	Insurance - General Liability	0.00
920-923	Utilities	4,468.31
931	Building Repair/Maintenance	204.59
934	Office Equipment Repair/Maintenance	13,139.45
942	Building Rental	0.00
955-956	Miscellaneous	583.75
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	4,044.92
	Other:	403.39
	244. TOTAL	\$402,790.76
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(65,082.20)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(65,082.20)
	245. Net Administrative Expense	\$337,708.56

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>
PROSPER	CLAM UNION TOWNSHIP	565,286.22	Reconstruction
246. Total		<u>\$565,286.22</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	2.41 mi.	x \$570,636.22	0.00 mi.	\$0.00
252. Resurfacing	26.87 mi.	709,313.24	15.86 mi.	289,138.65
253. Gravel Surfacing	0.00 mi.	0.00	2.24 mi.	160,051.90
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	2.55 ea.	560,500.67	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		1,840,450.13		449,190.55
BRIDGES				
261. Replacement	0.00 ea.	221.72	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		221.72		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$1,840,671.85		\$449,190.55

*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 (\$)
AETNA	42.44	0.00	115,012.40	13.48	0.00	33,268.64	511	9,841.86
BLOOMFIELD	38.51	0.00	104,362.10	18.14	0.00	44,769.52	450	8,667.00
BUTTERFIELD	26.80	0.00	72,628.00	16.79	0.00	41,437.72	528	10,169.28
CALDWELL	41.25	0.00	111,787.50	7.16	0.00	17,670.88	1,283	24,710.58
CLAM UNION	49.03	0.00	132,871.30	21.45	0.00	52,938.60	990	19,067.40
ENTERPRISE	22.03	0.00	59,701.30	11.40	0.00	28,135.20	155	2,985.30
FOREST	35.88	0.00	97,234.80	10.05	0.00	24,803.40	1,019	19,625.94
HOLLAND	41.13	0.00	111,462.30	13.32	0.00	32,873.76	207	3,986.82
LAKE	42.60	0.00	115,446.00	18.17	0.00	44,843.56	2,326	44,798.76
NORWICH	81.40	0.00	220,594.00	27.00	0.00	66,636.00	593	11,421.18
PIONEER	45.21	0.00	122,519.10	12.33	0.00	30,430.44	456	8,782.56
REEDER	41.67	0.00	112,925.70	13.05	0.00	32,207.40	901	17,353.26
RICHLAND	50.79	0.00	137,640.90	14.12	0.00	34,848.16	1,434	27,618.84
RIVERSIDE	45.78	0.00	124,063.80	15.14	0.00	37,365.52	1,012	19,491.12
WEST BRANCH	29.10	0.00	78,861.00	10.86	0.00	26,802.48	545	10,496.70
266. Totals	633.62	0.00	\$1,717,110.20	222.46	0.00	\$549,031.28	12,410	\$239,016.60

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* (\$)
AETNA	0.00	68,779.71	68,779.71	0.00
BLOOMFIELD				
BUTTERFIELD	0.00	148,163.62	148,163.62	26,283.54
CALDWELL				
CLAM UNION	0.00	602,375.54	602,375.54	27,473.78
ENTERPRISE				
FOREST	0.00	0.00	0.00	18,005.69
HOLLAND	0.00	158,137.88	158,137.88	0.00
LAKE	0.00	761,726.01	761,726.01	72,148.41
NORWICH				
PIONEER	0.00	0.00	0.00	15,056.54
REEDER	0.00	277,093.95	277,093.95	47,355.09
RICHLAND	0.00	179,876.43	179,876.43	126,845.13
RIVERSIDE	0.00	93,709.26	93,709.26	56,284.46
WEST BRANCH				
267. Totals	\$0.00	\$2,289,862.40	\$2,289,862.40	\$389,452.64

*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: Bituminous < 1.5 inch

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2C Jennings 2019	126,611.50	07/31/2019	Asphalt
1C LaChance 2019	74,613.84	05/31/2019	Asphalt
3C Cadillac 2019	74,548.79	06/26/2019	Asphalt
4C Workman 2019	68,779.71	07/25/2019	Asphalt
5C Merritt 2019	158,137.88	07/31/2019	Asphalt
8C VanderMeulen 2019	205,845.98	06/26/2019	Asphalt
3-19A Strief-3 2019	28,162.73	07/25/2019	Asphalt
4-19A Lucas Streets 2019	42,945.99	07/18/2019	Asphalt
19-19A Lotan 2019	65,897.97	07/25/2019	Asphalt
14-19A Forward 2019	37,089.32	06/10/2019	Asphalt

Work Type: Bituminous Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2-19A Strief-2 2019	93,078.00	07/25/2019	Asphalt

Work Type: Crush & Shape & Resurf

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
6C Prosper/Stevens 2019	565,286.22	08/30/2019	Asphalt

Work Type: Grade, ditch, gravel

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
13-19A Blue 2019	73,614.83	09/04/2019	Gravel
20-19A Hinkley 2019	45,368.23	10/30/2019	Gravel
21-19A VMeulen 2019 (Riverside)	41,068.84	10/20/2019	Gravel

Year Ended - 2019

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

Work Type: New material layer over prepared aggregate surface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
1-19A Strief-1 2019	15,689.71	07/25/2019	Asphalt

Work Type: Resurf, Mill & Pulver

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
7C Jennings 2019 (Safety)	560,500.67	06/27/2019	Asphalt

Work Type: Single Course Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
9C 7 Mile 2019 (West Br)	33,728.38	08/12/2019	Asphalt
10C 7 Mile 2019 (Norwich)	101,185.14	08/15/2019	Asphalt
11C Phelps 2019	166,544.82	08/14/2019	Asphalt
12C Falmouth 2019	83,646.30	08/12/2019	Asphalt
13C McGee 2019	27,838.84	08/13/2019	Asphalt
14C Prosper 2019	73,474.02	08/14/2019	Asphalt
15C Jennings 2019 (Reeder)	57,274.18	08/13/2019	Asphalt
6-19A VMeulen 2019 (Pioneer)	30,113.08	08/23/2019	Asphalt
8-19A Dickerson 2019	83,677.20	08/22/2019	Asphalt
9-19A Round Lake Rd 2019	46,366.48	08/21/2019	Asphalt
10-19A Kelly 2019	26,199.08	08/21/2019	Asphalt
11-19A McVety 2019	26,368.00	08/21/2019	Asphalt
17-19A Geers 2019	25,609.92	08/19/2019	Asphalt
18-19A Crooked Lake Rd 2019	14,253.14	08/19/2019	Asphalt

Work Type: Slurry Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
16C Blodgett 2019	4,384.30	08/12/2019	Asphalt

Year Ended - 2019

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

Sub Ledger Report

Line: 9 Other (Identify)

Account	Description	Amount (\$)
078-04	Genera Fund Dist	0.00

Line: 49 Specify - County

Account	Description	Amount (\$)
671-635	Permits	32,645.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
501-530	SAFETY	482,538.87

Line: 63 OTH-Other - County

Account	Description	Amount (\$)
546-09	MTF OTHER	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
546-09	Genl Fund Dist	0.00

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
546-09	Genl Fund Dist	0.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
725	Other-Brine	37,072.30

Line: 80 SC-Other - Primary

Account	Description	Amount (\$)
627	Audit Adj	0.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
671-725	MISCELLANEOUS	14,485.25
693-03	INV GAIN/LOSS	1,073.74
696	INS RECOVERY	26,368.11

Line: 126 Other - County

Account	Description	Amount (\$)
519	Non-Road Projects	2,669.46

Year Ended - 2019

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

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	EQUIPMENT	3,908.02
510	MATERIALS	68,656.00
510	VOUCHERS	282,537.47
512	FUEL	243,154.14

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
510	DIRECT EQ	3,908.02
511	INDIRECT EQ	14,416.95
514	ROADS	25,445.80
515	ADMIN	180.88
519	NON ROAD	147.31
900	CAPITAL OUTLAY	144.38

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
519	Non-related road	116.13

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
519	NON ROAD	118.64

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
750+0	ROADS	54,439.06
969	DEPR/OTHER	9,414.96

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
183018	Signal Energy	0.00
183068	Culvert Replace	0.00
183105	Catch Basin Clean	0.00
193007	Signal Energy	0.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
468+005	PROSPER 3' PAVED SHOULDER	509,516.90

Line: 243 707 Other

Account	Description	Amount (\$)
732-02	BOOT ALLOW	2,940.66
735	Misc Exp	4,519.70
791	INV ADJ	(2,694.67)

Year Ended - 2019

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

874	Advertising	1,133.00
936	SMALL TOOLS	25,199.15
937	FIRST AID SUPPLIES	795.98
939	EMPL PHYSICALS	500.00

Line: 244 244 Other

Account	Description	Amount (\$)
808+0	Bank Charges	403.39

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
468	JENNINGS	2.55

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
468	JENNINGS	560,500.67