

2019
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Benzie 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: 10/01/2018 End: 09/30/2019

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

1. Cash	\$436,195.56
2. Investments	2,415,495.90
3. Accounts Receivable :	
a. Michigan Transportation Fund	360,338.93
b. State Trunkline Maintenance	4,245.61
c. State Transportation Department - Other	114,388.85
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	351,076.01

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	216,640.67
5. Road Materials	139,978.81
6. Equipment Materials and Parts	48,459.50
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS**\$4,086,819.84**

Year Ended - 2019

Start: 10/01/2018 End: 09/30/2019

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$88,307.03
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	58,524.33
14. Advances	319,300.00
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	2,560,787.64
20. Local Road Fund	0.00
21. County Road Commission Fund	1,059,900.84
22. Total Fund Balances	3,620,688.48

23. TOTAL LIABILITIES AND FUND BALANCES**\$4,086,819.84**

Year Ended - 2019

Start: 10/01/2018 End: 09/30/2019

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$12,708.00
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	1,170,807.52	
27 a.Less: Accumulated Depreciation	(1,086,458.77)	84,348.75
28. Equipment - Road	6,218,584.16	
28 a.Less: Accumulated Depreciation	(4,909,259.89)	1,309,324.27
29. Equipment - Shop	166,256.21	
29 a.Less: Accumulated Depreciation	(148,128.63)	18,127.58
30. Equipment - Engineers	39,344.90	
30 a.Less: Accumulated Depreciation	(39,344.90)	0.00
31. Equipment - Yard and Storage	443,174.32	
31 a.Less: Accumulated Depreciation	(242,192.34)	200,981.98
32. Equipment and Furniture - Office	75,584.87	
32 a.Less: Accumulated Depreciation	(49,358.33)	26,226.54
33. Infrastructure	24,712,613.62	
33 a.Less: Accumulated Depreciation	(6,419,664.10)	18,292,949.52
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$19,944,666.64
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	1,651,717.12
	37 d.Infrastructure	18,292,949.52
	38. Total Equities	\$19,944,666.64
<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		69,072.42
42. Installment/Lease Purchase Payable		399,356.53
43. Other		0.00
	44. Total Liabilities	\$468,428.95
<u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2019

Start: 10/01/2018 End: 09/30/2019

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
46. County Wide Millage	\$678,585.48	\$415,019.53	\$0.00	\$1,093,605.01
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	678,585.48	415,019.53	0.00	1,093,605.01
Licenses and Permits				
49. Specify	0.00	0.00	33,083.37	33,083.37
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	0.00	0.00	0.00	0.00
56. Total Federal Sources	0.00	0.00	0.00	0.00
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,425.31	3,574.69		10,000.00
58. Snow Removal	0.00	206,064.11		206,064.11
59. Urban Road	0.00	0.00		0.00
60. Allocation	2,563,408.38	1,426,141.80		3,989,550.18
61. Total MTF	2,569,833.69	1,635,780.60		4,205,614.29
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	470,015.47	0.00	0.00	470,015.47
64. Total Other	470,015.47	0.00	0.00	470,015.47
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)	0.00	43,378.62		43,378.62
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	0.00	43,378.62		43,378.62
72. Total State Sources	\$3,039,849.16	\$1,679,159.22	\$0.00	\$4,719,008.38

Year Ended - 2019

Start: 10/01/2018 End: 09/30/2019

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	\$13,315.76	\$13,315.76
74. Township Contr.	0.00	636,979.27	0.00	636,979.27
75. Other	185,500.00	0.00	0.00	185,500.00
76. Total Contributions	185,500.00	636,979.27	13,315.76	835,795.03
Charges for Service				
77. Trunkline Maintenance	0.00		806,743.75	806,743.75
78. Trunkline Non-maintenance	0.00		252,234.69	252,234.69
79. Salvage Sales	0.00	0.00	3,005.42	3,005.42
80. Other	0.00	213,941.38	19,533.12	233,474.50
81. Total Charges	0.00	213,941.38	1,081,516.98	1,295,458.36
Interest and Rents				
82. Interest Earned	26,544.41	0.00	9,816.80	36,361.21
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	26,544.41	0.00	9,816.80	36,361.21
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	38,198.00	38,198.00
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	38,198.00	38,198.00
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	71,421.09	71,421.09
96. Total Other Fin. Sources	0.00	0.00	71,421.09	71,421.09
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$3,930,479.05	\$2,945,099.40	\$1,247,352.00	\$8,122,930.45

Year Ended - 2019

Start: 10/01/2018 End: 09/30/2019

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	747,638.82	1,081,192.49		1,828,831.31
105. Structures	0.00	257,719.39		257,719.39
106. Safety Projects	24,858.47	0.00		24,858.47
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	458.07	96,294.20		96,752.27
110. Total Preservation - Struct. Imp.	772,955.36	1,435,206.08		2,208,161.44
Maintenance				
111. Roads	589,764.47	1,449,757.10		2,039,521.57
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	661,884.64	549,955.02		1,211,839.66
115. Traffic Control	18,733.94	12,447.30		31,181.24
116. Total Maintenance	1,270,383.05	2,012,159.42		3,282,542.47
117. Total Construction, Preservation And Maintenance	2,043,338.41	3,447,365.50		5,490,703.91
Other				
118. Trunkline Maintenance	0.00		722,709.91	722,709.91
119. Trunkline Non-maintenance	0.00		252,234.69	252,234.69
120. Administrative Expense	143,454.14	242,024.94		385,479.08
121. Equipment - Net	75,923.85	134,629.44	65,892.27	276,445.56
122. Capital Outlay - Net	0.00	0.00	(250,296.65)	(250,296.65)
123. Debt Principal Payment	0.00	0.00	39,005.51	39,005.51
124. Interest Expense	0.00	0.00	13,216.89	13,216.89
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	219,377.99	376,654.38	842,762.62	1,438,794.99
128. Total Expenditures	\$2,262,716.40	\$3,824,019.88	\$842,762.62	\$6,929,498.90

Year Ended - 2019

Start: 10/01/2018 End: 09/30/2019

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	\$3,930,479.05	\$2,945,099.40	\$1,247,352.00	\$8,122,930.45
130. Total Expenditures	2,262,716.40	3,824,019.88	842,762.62	6,929,498.90
131. Excess of Revenues Over (Under) Expenditures	1,667,762.65	(878,920.48)	404,589.38	1,193,431.55
132. Optional Transfers				
132 a. Primary to Local (50%)	(878,920.48)	878,920.48		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	(878,920.48)	878,920.48		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	788,842.17	0.00	404,589.38	1,193,431.55
136. Beginning Fund	1,771,945.47	0.00	655,311.46	2,427,256.93
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,771,945.47	0.00	655,311.46	2,427,256.93
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$2,560,787.64	\$0.00	\$1,059,900.84	\$3,620,688.48

Year Ended - 2019

Start: 10/01/2018 End: 09/30/2019

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$362,428.08	
142. Depreciation	<u>597,465.56</u>	
143. Other	<u>360,506.50</u>	
144. Total Direct		<u>1,320,400.14</u>

145. Indirect Equipment Expense		<u>343,423.59</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>267,643.72</u>	
148. Total Operating		<u>\$267,643.72</u>

149. TOTAL EQUIPMENT EXPENSE \$1,931,467.45

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	4,211.27	25,710.80		29,922.07
152. Maintenance	450,328.95	780,287.54		1,230,616.49
153. Inventory Operations	0.00	0.00	19,362.14	19,362.14
154. MDOT	0.00		291,451.92	291,451.92
155. Other Reimbursable Charges	0.00	0.00	17,133.08	17,133.08
156. All Other Charges	0.00	0.00	66,536.19	66,536.19
157. Total Equipment Rental Credits	<u>454,540.22</u>	<u>805,998.34</u>	<u>394,483.33</u>	<u>1,655,021.89</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>276,445.56</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$454,540.22</u>	<u>\$805,998.34</u>	<u>\$394,483.33</u>	<u>\$1,655,021.89</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	27.46 %	48.70 %	23.84 %	100.00 %
161. Prorated Total Equipment Expense	<u>530,464.07</u>	<u>940,627.78</u>	<u>460,375.60</u>	<u>1,931,467.45</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>75,923.85</u>	<u>134,629.44</u>	<u>65,892.27</u>	<u>276,445.56</u>

Year Ended - 2019

Start: 10/01/2018 End: 09/30/2019

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	3,357.81	4,421.21
165. Primary Maintenance	233,606.36	307,588.09
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	16,415.04	21,613.58
168. Local Maintenance	375,988.90	495,062.33
169. Inventory	7,655.25	0.00
170. Equipment Expense - Direct	156,441.93	205,986.15
171. Equipment Expense - Indirect	45,487.52	59,893.14
172. Equipment Expense - Operating	0.00	0.00
173. Administration	172,393.87	226,989.97
174. State Trunkline Maintenance	171,511.89	
175. Sundry Account Rec.	6,541.32	
176. Capital Outlay	2,410.47	3,173.04
177. Other	22,809.73	30,033.43
178. Total Payroll	\$1,214,620.09	
179. Less Applicable Payroll	(185,708.46)	
180. Total Applicable Labor Cost	\$1,028,911.63	Total Distributive \$1,354,760.94

	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	\$156,795.35	\$50,163.75	\$861,431.40	\$475,982.12	\$9,959.43	\$39,120.23	\$1,593,452.28
182. Less: Benefits Recovered	(22,776.18)	(7,286.81)	(125,132.00)	(69,141.43)	(1,446.71)	(5,682.63)	(231,465.76)
183. Less: Refunds	0.00	(7,225.58)	0.00	0.00	0.00	0.00	(7,225.58)
184. Benefits to be Distributed	134,019.17	35,651.36	736,299.40	406,840.69	8,512.72	33,437.60	1,354,760.94
185. Applicable Labor Cost	1,028,911.63	1,028,911.63	1,028,911.63	1,028,911.63	1,028,911.63	1,028,911.63	
186. Factor	0.130253	0.034650	0.715610	0.395409	0.008274	0.032498	1.316694

Year Ended - 2019

Start: 10/01/2018 End: 09/30/2019

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.	745,822.35	27,133.02
189. Primary Maintenance	1,225,788.85	44,594.20
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,384,826.11	50,379.97
192. Local Maintenance	1,941,529.62	70,629.79
193. Other	0.00	0.00
194. TOTAL	\$5,297,966.93	\$192,736.98

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	1,700.43	70,598.23	(14,790.99)	0.00	135,229.31	\$192,736.98
196. Applicable Operation Cost	5,297,966.93	5,297,966.93	5,297,966.93	5,297,966.93	5,297,966.93	
197. Factor	0.000321	0.013326	(0.002792)	0.000000	0.025525	\$0.036380

Year Ended - 2019

Start: 10/01/2018 End: 09/30/2019

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.	3,445.68	122,631.11	769,509.68	1,312,574.97	772,955.36	1,435,206.08
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,192,366.37	1,980,409.64	78,016.68	31,749.78	1,270,383.05	2,012,159.42
202. Total	<u>\$1,195,812.05</u>	<u>\$2,103,040.75</u>	<u>\$847,526.36</u>	<u>\$1,344,324.75</u>	<u>\$2,043,338.41</u>	<u>\$3,447,365.50</u>

Year Ended - 2019

Start: 10/01/2018 End: 09/30/2019

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$154,790.07	\$16,721.82
204. Fringe Benefits	201,392.13	21,597.10
205. Equipment Rental	257,089.50	34,362.42
206. Materials	10,884.64	2,734.00
207. Handling Charges	0.00	0.00
208. Overhead	69,615.56	19,760.33
209. Other	28,938.01	157,059.02
210. Total Charges for Current Year	\$722,709.91	\$252,234.69
211. Beginning Balance	74,870.41	192.38
212. Sub-Total	797,580.32	252,427.07
213. Less Credits	(793,334.71)	(138,038.22)
214. Ending Balance	\$4,245.61	\$114,388.85

Year Ended - 2019

Start: 10/01/2018 End: 09/30/2019

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	8,732.00
217. Equipment Road (976, 981)	363,093.71
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	16,302.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$388,127.71</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	388,127.71	388,127.71
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	388,127.71	388,127.71
227. Less: Depreciation and Depletion 968	0.00	0.00	(638,424.36)	(638,424.36)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(250,296.65)</u>	<u>\$(250,296.65)</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	1,879,093.25	1,879,093.25
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	38,198.00	38,198.00

Year Ended - 2019

Start: 10/01/2018 End: 09/30/2019

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>\$4,205,614.29</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>385,479.08</u>
234. Total Capital Outlay (from Page 13)			<u>388,127.71</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>39,005.51</u>
236. Interest Expense (from Page 6 Expenditures)			<u>13,216.89</u>
236 a. Total Deductions			<u>825,829.19</u>
236 b. Adjusted MTF Returns			<u>3,379,785.10</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$772,955.36</u>	<u>\$1,435,206.08</u>	<u>2,208,161.44</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,270,383.05</u>	<u>2,012,159.42</u>	<u>3,282,542.47</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>2,043,338.41</u>	<u>3,447,365.50</u>	<u>5,490,703.91</u>
241. 90% of Adjusted MTF Returns			<u>3,041,806.59</u>

Year Ended - 2019

Start: 10/01/2018 **End:** 09/30/2019

**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>0.00</u>	<u>314,012.84</u>	<u>109,458.35</u>
Fiscal Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Expenditures (\$)	<u>203,684.02</u>	<u>182,588.05</u>	<u>46,131.37</u>	<u>279,481.73</u>	<u>0.00</u>
242. TOTAL					<u>\$1,135,356.36</u>

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

$$\underline{4,205,614.29} \times .10 = \underline{420,561.43}$$

Year Ended - 2019

Start: 10/01/2018 End: 09/30/2019

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$45,487.52
712-724	Fringe Benefits - Shop Employees	59,893.14
721	Drug Testing	1,065.00
728	Office Supplies - Shop	720.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	0.00
734	Safety Supplies - Shop	2,498.69
736	Tire Shop Supplies	0.00
737	Shop Supplies	47,333.26
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	7,191.45
807	Data Processing - Shop	0.00
810	Education Expense - Shop	150.00
850-859	Communications - Shop	1,172.53
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	948.31
875	Insurance - Shop Buildings	16,177.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	29,622.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	35,610.95
931	Buildings Repairs and Maintenance	20,589.26
932	Yard and Storage Repairs and Maintenance	3,669.60
933	Shop Equipment Repairs and Maintenance	9,918.08
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	15,564.88
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	3,684.12
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	22,537.56
968	Depreciation - Stockroom Expense	0.00
707	Other:	19,590.24
	243. TOTAL	\$343,423.59

Year Ended - 2019

Start: 10/01/2018 End: 09/30/2019

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	\$172,393.87
709-714	Administrative Leave	0.00
724	Fringe Benefits	226,968.97
727	Postage	0.00
728	Office Supplies	38,350.38
730	Dues and Subscriptions	9,965.93
801	Contractual Services	0.00
803	Legal Services	1,857.00
804	Auditing and Accounting Services	20,588.45
807	Data Processing	0.00
810	Education	1,366.33
850-853	Communications	7,646.54
861	Travel and Mileage	630.56
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	2,411.48
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	1,642.48
931	Building Repair/Maintenance	2,942.50
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	1,112.76
968	Depreciation - Engineering Equipment	309.51
968	Depreciation - Office Equipment and Furniture	3,104.08
	Other:	1,910.31
	244. TOTAL	\$493,201.15
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(12,169.55)
629	Overhead - State Trunkline Maintenance	(89,375.89)
691	Purchase Discounts	0.00
	Other:	(6,176.63)
	Total Credits to Administrative Expense	\$(107,722.07)
	245. Net Administrative Expense	\$385,479.08

Year Ended - 2019

Start: 10/01/2018 End: 09/30/2019

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>
Oakley Road	Platte Township	5,201.51	GravelSurfacing
Haze Road	Platte Township	5,201.51	GravelSurfacing
Esch Road	Platte Township	5,201.51	GravelSurfacing
Fogg Road	Platte Township	5,201.51	GravelSurfacing
Oviatt Road	Platte Township	5,201.51	GravelSurfacing
Buckley Road	Almira Township	4,334.59	GravelSurfacing
Rayle Road	Almira Township	4,334.59	GravelSurfacing
Landis Road	Weldon Township	4,334.59	GravelSurfacing
Lost Lake Road	Inland Township	4,334.62	GravelSurfacing
		246. Total	
		<u>\$43,345.94</u>	

Year Ended - 2019

Start: 10/01/2018 End: 09/30/2019

**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 \$0.00	0.00 mi.	\$0.00
252. Resurfacing	5.69 mi.	747,638.82	11.19 mi.	1,057,946.20
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	0.38 ea.	24,858.47	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	3.50 ea.	458.07	0.00 ea.	119,540.49
260. Subtotals		772,955.36		1,177,486.69
BRIDGES				
261. Replacement	0.00 ea.	0.00	1.00 ea.	257,719.39
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		0.00		257,719.39
265. TOTAL PRESERVATION - STRUCT IMP		\$772,955.36		\$1,435,206.08

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

Year Ended - 2019

Start: 10/01/2018 End: 09/30/2019

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 (\$)
Almira	63.00	0.00	164,682.00	23.96	0.00	57,048.76	3,645	67,724.10
Benzonia	42.37	0.00	110,755.18	18.11	0.00	43,119.91	2,727	50,667.66
Blaine	20.00	0.00	52,280.00	13.65	0.00	32,500.65	551	10,237.58
Colfax	40.44	0.00	105,710.16	16.27	0.00	38,738.87	503	9,345.74
Crystal Lake	22.18	0.00	57,978.52	12.93	0.00	30,786.33	957	17,781.06
Gilmore	8.68	0.00	22,689.52	5.11	0.00	12,166.91	449	8,342.42
Homestead	47.88	0.00	125,158.32	19.27	0.00	45,881.87	2,029	37,698.82
Inland	51.82	0.00	135,457.48	21.52	0.00	51,239.12	2,070	38,460.60
Joyfield	26.33	0.00	68,826.62	5.75	0.00	13,690.75	799	14,845.42
Lake	26.49	0.00	69,244.86	9.91	0.00	23,595.71	759	14,102.22
Platte	47.24	0.00	123,485.36	17.54	0.00	41,762.74	354	6,577.32
Weldon	51.43	0.00	134,438.02	12.82	0.00	30,524.42	255	4,737.90
266. Totals	447.86	0.00	\$1,170,706.04	176.84	0.00	\$421,056.04	15,098	\$280,520.84
Local Road Rate Per Mile			2614	Primary Road Rate Per Mile			2381	
Local Urban Road Rate Per Mile			2269	Primary Urban Road Rate Per Mile			13616	
Population Rate Per Capita			18.58					

Year Ended - 2019

Start: 10/01/2018 End: 09/30/2019

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
ALMIRA	0.00	70,204.16	70,204.16	70,204.16
BENZONIA	0.00	51,323.53	51,323.53	51,323.53
BLAINE	0.00	561.26	561.26	561.26
COLFAX	0.00	5,194.67	5,194.67	5,194.67
CRYSTAL LAKE	0.00	219,171.09	219,171.09	219,171.09
GILMORE	0.00	469.26	469.26	469.26
HOMESTEAD	0.00	10,789.29	10,789.29	10,789.29
INLAND	0.00	159,560.00	159,560.00	159,560.00
JOYFIELD	0.00	3,420.57	3,420.57	3,420.57
LAKE	0.00	104,412.47	104,412.47	104,412.47
PLATTE	0.00	4,737.88	4,737.88	4,737.88
WELDON	0.00	7,135.09	7,135.09	7,135.09
267. Totals	\$0.00	\$636,979.27	\$636,979.27	\$636,979.27

*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: 10/01/2018 End: 09/30/2019

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Overlay - 2" Thick

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
MP-949	161,040.14	06/14/2019	Asphalt

Work Type: Overlay 1 - 1/2"

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
L-967	14,595.78	06/21/2019	Asphalt

Work Type: Overlay-1-1/2"

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
CFP-922	159,201.98	10/15/2018	Asphalt
L-927	23,012.44	10/15/2018	Asphalt
L-962	80,613.29	06/10/2019	Asphalt
L-963	45,352.01	06/12/2019	Asphalt
L-964	52,985.76	07/10/2019	Asphalt
L-965	26,688.84	06/13/2019	Asphalt
L-966	8,000.00	06/19/2019	Asphalt
L-971	30,606.56	07/10/2019	Asphalt
L-972	29,685.58	07/10/2019	Asphalt
L-973	75,535.16	07/17/2019	Asphalt
L-974	27,958.33	06/26/2019	Asphalt
L-975	5,662.74	07/17/2019	Asphalt
ML-953	65,323.01	06/27/2019	Asphalt
ML-954	58,470.74	07/03/2019	Asphalt
ML-955	91,077.81	06/28/2019	Asphalt
ML-956	117,078.58	07/05/2019	Asphalt
ML-957	47,188.05	06/26/2019	Asphalt
ML-958	45,574.62	06/20/2019	Asphalt
ML-959	40,321.29	07/05/2019	Asphalt
MP-950	48,139.38	06/18/2019	Asphalt
MP-951	144,675.08	06/20/2019	Asphalt
MP-952	179,341.36	06/13/2019	Asphalt
L-968	7,606.70	06/19/2019	Asphalt
L-970	42,477.81	07/02/2019	Asphalt

Year Ended - 2019

Start: 10/01/2018 **End:** 09/30/2019

Work Type: Reconstruction - 6" base, 3" top

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
L-960	123,980.26	06/17/2019	Asphalt

Year Ended - 2019

Start: 10/01/2018 End: 09/30/2019

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	Sundry A/R	351,076.01

Line: 9 Other (Identify)

Account	Description	Amount (\$)
078	Due from Fed/State Project	0.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
125	Due on Federal Projects	0.00
246	TWP Deposits	0.00

Line: 49 Specify - County

Account	Description	Amount (\$)
451	Permits	33,083.37

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
000	Safety Funds-Local	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510	HRRR Funds	0.00
511	Safety Funds-Primary	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
675	DNR Contribution	0.00

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
556	Local Agency Disb	0.00
560	Special State Revenue	470,015.47

Line: 70 EDF-Other - Primary

Account	Description	Amount (\$)
551	State Grant-MDOT	0.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
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Year Ended - 2019

Start: 10/01/2018 End: 09/30/2019

675	Other Govt Contributions	0.00
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Line: 75 CFL-Other - Local

Account	Description	Amount (\$)
675	CRA Contributions	0.00

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
583	Sale of Fed Aid	185,500.00
675	CRA Contributions	0.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
644	Sale of Maps	438.50
668	OIL WELL ROYALTIES	0.00
675	Other Contributions	755.62
675-1	Private Contributions	18,339.00
677	Timber Sale	0.00
693	Sale of Inv	0.00

Line: 80 SC-Other - Local

Account	Description	Amount (\$)
675	CRA Contribution	90,859.60
675	GT Band	123,081.78

Line: 90 Other2 Other - Primary

Account	Description	Amount (\$)
675	GT Band Participation	0.00

Line: 109 Other - Local

Account	Description	Amount (\$)
A489-947	Skinner Road-Bottomless Arch	85,208.61
A489-948	Dymond Road-Culvert	11,085.59

Line: 109 Other - Primary

Account	Description	Amount (\$)
A489-944	Shorewood Drive Culvert	458.07

Line: 126 Other - County

Account	Description	Amount (\$)
490	Village of Lake Ann	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Parts and Misc	360,506.50

Year Ended - 2019

Start: 10/01/2018 End: 09/30/2019

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
000	All Other	0.00
a510	Direct Operating Exp	2,111.26
a511	Indirect Operating Exp	15,564.88
a514	Dist Exp-Non Labor	48,860.05

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
a514	Other	30,033.43

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
A514	Other Overhead	22,809.73

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
a513	Other Fringe Benefits	39,120.23

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
a514	Other	(5,682.63)

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
a514	Truck Loading	152.11
a514	Sign Shop, PPE	22,729.36
a514	Employee Meetings	0.00
a514	Miscellaneous	9,355.49
a514	Research Roads	6,190.43
a514	Engineering Supplies	1,022.35
a514	Pit Maintenance	85,568.50
a514	State Building Partic.Depn	10,211.07

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
a518	Vouchers	157,059.02

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
a517	Vouchers	28,938.01

Line: 242 Expenditure10

Account	Description	Amount (\$)
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Year Ended - 2019

Start: 10/01/2018 End: 09/30/2019

A459	815-Lindy	0.00
A459	832-Cedar Run	0.00
A459	833-Reynolds	0.00
A459	835-CR669	0.00
A459	869-Marshall	0.00
A463	828-Reynolds	0.00
A463	829-Herron	0.00
A463	830-Goose	0.00
A489	852-Graves	0.00
A489	854-Carlson	0.00
A493	838-Herring	0.00
a493	842-Sutter	0.00

Line: 243 707 Other

Account	Description	Amount (\$)
A511	Inv Adj	6,504.65
a511	Miss Dig	0.00
A511	Fuel Station Repair/Maintenance	6,987.24
A511	Underground Storage Insurance	0.00
A511	Camera System Maint.	2,789.88
A511	Misc Indirect	110.99
A511	Shop Tools	2,062.73
a511	Building Generator	1,134.75

Line: 244 244 Other

Account	Description	Amount (\$)
732-0	Maps	1,515.00
921-0	Bank Fees	55.00
955-0	Admin Misc	340.31
A515	Engineering Supplies	0.00

Line: 245 245 Other

Account	Description	Amount (\$)
646	Other Overhead	(6,176.63)

Line: 255 Intersection Improvements Primary System *Unit

Account	Description	Amount (\$)
A459-903	Pioneer/King Curve	0.38

Line: 257 Other Local System *Unit

Account	Description	Amount (\$)
A489	Other	0.00
A489	Lake Accesses	0.00

Line: 257 Other Local System Expenditure

Account	Description	Amount (\$)
A489	Cedar Run FY 09	0.00
A489	Lake Accesses	0.00

Year Ended - 2019

Start: 10/01/2018 End: 09/30/2019

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
A459	Pioneer/King Curve	0.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
a459	Pioneer/King Curve	0.00

Line: 259 Other Local System *Unit

Account	Description	Amount (\$)
A489	Culverts	0.00

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
A489-927	Bluewater Drive (2018 done in 2019)	23,012.44
A489-935	Zimmerman Road (2018 done in 2019)	233.85
A489-947	Skinner Road-Bottomless Arch	85,208.61
A489-948	Dymond Road - Culvert	11,085.59

Line: 259 Other Primary System *Unit

Account	Description	Amount (\$)
A459	Future Fed Projects-Engineering Costs	3.50

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
A459	Shorewood Road - Culvert	458.07

Line: 261 Replacement Local System Expenditure

Account	Description	Amount (\$)
A489-945	Hooker Road Bridge	257,719.39