

2019
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS

Shiawassee County

Michigan

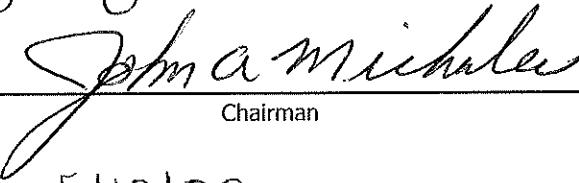
Year Ended 2019

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

5/12/20

Date

Year Ended - 2019

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

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$1,342,179.97
2. Investments	2,033,214.11
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,477,869.12
b. State Trunkline Maintenance	101,873.98
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	12,217.55
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	2,017.87

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	475,658.44
6. Equipment Materials and Parts	169,852.32
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	46,323.19

10. TOTAL ASSETS

\$5,661,206.55

Year Ended - 2019

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$84,269.30
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	91,662.57
14. Advances	417,779.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	324.79
18. Other	115,548.43

Fund Balances

19. Primary Road Fund	1,015,246.36
20. Local Road Fund	1,053,131.70
21. County Road Commission Fund	2,883,244.40
22. Total Fund Balances	4,951,622.46
23. TOTAL LIABILITIES AND FUND BALANCES	<u>\$5,661,206.55</u>

Year Ended - 2019

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		<u>\$597,646.05</u>
25. Land Improvements	\$427,722.34	
25 a.Less: Accumulated Depreciation	(171,088.93)	256,633.41
26. Depletable Assets	153,402.11	
26 a.Less: Accumulated Depreciation	(153,402.11)	<u>0.00</u>
27. Buildings	3,416,014.17	
27 a.Less: Accumulated Depreciation	(2,430,750.51)	985,263.66
28. Equipment - Road	10,220,101.49	
28 a.Less: Accumulated Depreciation	(7,734,007.58)	2,486,093.91
29. Equipment - Shop	180,187.63	
29 a.Less: Accumulated Depreciation	(146,013.65)	34,173.98
30. Equipment - Engineers	67,428.77	
30 a.Less: Accumulated Depreciation	(56,087.75)	11,341.02
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	<u>0.00</u>
32. Equipment and Furniture - Office	186,223.86	
32 a.Less: Accumulated Depreciation	(123,226.43)	62,997.43
33. Infrastructure	81,436,962.47	
33 a.Less: Accumulated Depreciation	(37,775,960.21)	43,661,002.26
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	<u>0.00</u>
35. Construction Work in Progress		<u>0.00</u>
	36. Total Assets	<u>\$48,095,151.72</u>
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	4,434,149.46
	37 d.Infrastructure	43,661,002.26
	38. Total Equities	<u>\$48,095,151.72</u>
 <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		295,508.50
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	<u>\$295,508.50</u>
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<u>\$0.00</u>

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	11,649.00	8,918.54	28,897.46	49,465.00
Federal Sources				
50. Surface Tran. Program (STP)	763,715.19	0.00	0.00	763,715.19
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	20,471.42	0.00	0.00	20,471.42
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	784,186.61	0.00	0.00	784,186.61
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,741.40	3,258.60		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	234,274.27	86,306.26		320,580.53
60. Allocation	5,849,602.38	2,827,530.44		8,677,132.82
61. Total MTF	6,090,618.05	2,917,095.30		9,007,713.35
Other				
62. Local Bridge	3,838.39	0.00		3,838.39
63. Other	374,756.05	0.00	0.00	374,756.05
64. Total Other	378,594.44	0.00	0.00	378,594.44
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	0.00		0.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	0.00	0.00		0.00
72. Total State Sources	\$6,469,212.49	\$2,917,095.30	\$0.00	\$9,386,307.79

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.	461,754.65	2,025,804.31	0.00	2,487,558.96
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	461,754.65	2,025,804.31	0.00	2,487,558.96
Charges for Service				
77. Trunkline Maintenance	0.00		1,281,707.33	1,281,707.33
78. Trunkline Non-maintenance	0.00		0.00	0.00
79. Salvage Sales	0.00	0.00	14,422.73	14,422.73
80. Other	0.00	0.00	38,344.95	38,344.95
81. Total Charges	0.00	0.00	1,334,475.01	1,334,475.01
Interest and Rents				
82. Interest Earned	12,078.39	9,247.28	29,962.60	51,288.27
83. Property Rentals	0.00	0.00	12,091.00	12,091.00
84. Total Interest/Rents	12,078.39	9,247.28	42,053.60	63,379.27
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	100,000.00	100,000.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	43,429.84	0.00	0.00	43,429.84
91. Total Other	43,429.84	0.00	100,000.00	143,429.84
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	\$7,782,310.98	\$4,961,065.43	\$1,505,426.07	\$14,248,802.48

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	4,237,297.03	1,965,193.95		6,202,490.98
105. Structures	6,157.48	45,493.07		51,650.55
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.	4,243,454.51	2,010,687.02		6,254,141.53
Maintenance				
111. Roads	1,342,196.00	2,283,565.63		3,625,761.63
112. Structures	38,018.22	16,135.08		54,153.30
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	457,108.21	514,160.42		971,268.63
115. Traffic Control	203,483.22	211,166.05		414,649.27
116. Total Maintenance	2,040,805.65	3,025,027.18		5,065,832.83
117. Total Construction, Preservation And Maintenance	6,284,260.16	5,035,714.20		11,319,974.36
Other				
118. Trunkline Maintenance	0.00		1,100,495.09	1,100,495.09
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	460,723.43	369,187.70		829,911.13
121. Equipment - Net	282,798.94	468,158.15	163,620.76	914,577.85
122. Capital Outlay - Net	0.00	0.00	445,186.39	445,186.39
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	39,917.93	39,917.93
127. Total Other	743,522.37	837,345.85	1,749,220.17	3,330,088.39
128. Total Expenditures	\$7,027,782.53	\$5,873,060.05	\$1,749,220.17	\$14,650,062.75

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	\$7,782,310.98	\$4,961,065.43	\$1,505,426.07	\$14,248,802.48
130. Total Expenditures	7,027,782.53	5,873,060.05	1,749,220.17	14,650,062.75
131. Excess of Revenues Over (Under) Expenditures	754,528.45	(911,994.62)	(243,794.10)	(401,260.27)
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,000,000.00)	1,000,000.00		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	(1,000,000.00)	1,000,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(245,471.55)	88,005.38	(243,794.10)	(401,260.27)
136. Beginning Fund	1,260,717.91	965,126.32	3,127,038.50	5,352,882.73
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,260,717.91	965,126.32	3,127,038.50	5,352,882.73
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,015,246.36	\$1,053,131.70	\$2,883,244.40	\$4,951,622.46

Year Ended - 2019

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$565,242.21	
142. Depreciation	926,291.71	
143. Other	487,057.09	
144. Total Direct		1,978,591.01

145. Indirect Equipment Expense

779,590.24

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	270,196.80

148. Total Operating **\$270,196.80**

149. TOTAL EQUIPMENT EXPENSE **\$3,028,378.05**

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	126,518.65	148,668.63		275,187.28
151. Preservation - Structural Improvement	0.00	0.00		0.00
152. Maintenance	527,094.88	933,352.75		1,460,447.63
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		294,065.55	294,065.55
155. Other Reimbursable Charges	0.00	0.00	784.63	784.63
156. All Other Charges	0.00	0.00	83,315.11	83,315.11
157. Total Equipment Rental Credits	<u>653,613.53</u>	<u>1,082,021.38</u>	<u>378,165.29</u>	<u>2,113,800.20</u>

(A) (B) (C) (D)

158. (Gain) or Loss on Usage of Equipment 914,577.85

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$653,613.53	\$1,082,021.38	\$378,165.29	\$2,113,800.20
	(A)	(B)	(C)	(D)
160. Percent of Total	30.92 %	51.19 %	17.89 %	100.00 %
161. Prorated Total Equipment Expense	936,412.47	1,550,179.53	541,786.05	3,028,378.05
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	282,798.94	468,158.15	163,620.76	914,577.85

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.	57,928.21	116,508.15
165. Primary Maintenance	373,045.61	750,288.34
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	52,557.55	105,706.44
168. Local Maintenance	403,226.37	810,989.27
169. Inventory	20,721.10	40,224.06
170. Equipment Expense - Direct	187,710.07	377,532.14
171. Equipment Expense - Indirect	112,547.61	226,361.48
172. Equipment Expense - Operating	0.00	0.00
173. Administration	252,675.23	508,193.32
174. State Trunkline Maintenance	210,079.31	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	127,588.37	256,612.25
178. Total Payroll	\$1,798,079.43	
179. Less Applicable Payroll	(210,079.31)	
180. Total Applicable Labor Cost	\$1,588,000.12	Total Distributive \$3,192,415.45

	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	\$304,842.41	\$91,900.59	\$1,684,797.29	\$1,486,031.72	\$2,074.74	\$17,786.63	\$3,587,433.38
182. Less: Benefits Recovered	(31,336.34)	(9,446.94)	(173,189.10)	(152,756.95)	(213.27)	(1,828.39)	(368,770.99)
183. Less: Refunds	0.00	(7,665.31)	0.00	(18,581.63)	0.00	0.00	(26,246.94)
184. Benefits to be Distributed	273,506.07	74,788.34	1,511,608.19	1,314,693.14	1,861.47	15,958.24	3,192,415.45
185. Applicable Labor Cost	1,636,254.19	1,636,254.19	1,636,254.19	1,636,254.19	1,636,254.19	1,636,254.19	
186. Factor	0.167154	0.045707	0.923822	0.803477	0.001138	0.009753	1.951051

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.	4,056,591.06	186,113.58
189. Primary Maintenance	1,951,006.35	89,510.81
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,922,661.83	88,210.39
192. Local Maintenance	2,892,111.21	132,688.05
193. Other	0.00	0.00
194. TOTAL	\$10,822,370.45	\$496,522.83

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	4,966.43	15,446.99	(69,450.00)	0.00	545,559.41	\$496,522.83
196. Applicable Operation Cost	10,822,370.45	10,822,370.45	10,822,370.45	10,822,370.45	10,822,370.45	
197. Factor	0.000459	0.001427	(0.006417)	0.000000	0.050410	\$0.045879

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.	362,016.39	704,172.43	3,881,438.12	1,306,514.59	4,243,454.51	2,010,687.02
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,891,860.81	2,415,633.11	148,944.84	609,394.07	2,040,805.65	3,025,027.18
202. Total	\$2,253,877.20	\$3,119,805.54	\$4,030,382.96	\$1,915,908.66	\$6,284,260.16	\$5,035,714.20

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	\$209,920.88	\$0.00
204. Fringe Benefits	368,478.83	0.00
205. Equipment Rental	293,907.35	0.00
206. Materials	118,359.88	0.00
207. Handling Charges	0.00	0.00
208. Overhead	109,173.39	0.00
209. Other	0.00	0.00
210. Total Charges for Current Year	\$1,099,840.33	\$0.00
211. Beginning Balance	89,200.38	0.00
212. Sub-Total	1,189,040.71	0.00
213. Less Credits	(1,087,166.73)	0.00
214. Ending Balance	\$101,873.98	\$0.00

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)	88,774.00
217. Equipment Road (976, 981)	1,485,455.75
218. Equipment Shop (977)	4,103.60
219. Equipment Engineers (978)	2,840.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	8,495.12
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$1,589,668.47</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,589,668.47	1,589,668.47
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	1,589,668.47	1,589,668.47
227. Less: Depreciation and Depletion 968	0.00	0.00	(1,144,482.08)	(1,144,482.08)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$445,186.39</u>	<u>\$445,186.39</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	4,012,908.67	4,012,908.67
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	100,000.00	100,000.00

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			\$9,007,713.35
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			829,911.13
234. Total Capital Outlay (from Page 13)			1,589,668.47
235. Debt Principal Payment (from Page 6 Expenditures)			0.00
236. Interest Expense (from Page 6 Expenditures)			0.00
236 a. Total Deductions			2,419,579.60
236 b. Adjusted MTF Returns			6,588,133.75
237. Preser - Struct Imp (from Page 6 Expenditures)	\$4,243,454.51	\$2,010,687.02	6,254,141.53
238. Routine Maintenance (from Page 6 Expenditures)	2,040,805.65	3,025,027.18	5,065,832.83
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	6,284,260.16	5,035,714.20	11,319,974.36
241. 90% of Adjusted MTF Returns			5,929,320.38

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>127,982.94</u>	<u>47,684.82</u>	<u>38,964.72</u>	<u>27,491.79</u>	<u>127,079.37</u>
Fiscal Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Expenditures (\$)	<u>47,479.28</u>	<u>85,329.11</u>	<u>108,042.27</u>	<u>451,414.54</u>	<u>202,627.11</u>
				242. TOTAL	<u>\$1,264,095.95</u>

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

$$\underline{9,007,713.35} \times .10 = \underline{900,771.34}$$

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	\$104,470.42
712-724	Fringe Benefits - Shop Employees	210,116.22
721	Drug Testing	1,637.62
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	9,191.84
733	Welding Supplies	4,145.06
734	Safety Supplies - Shop	4,467.25
736	Tire Shop Supplies	1,022.56
737	Shop Supplies	69,769.04
791	Equipment Material/Parts Inventory Adjustment	6,921.68
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	16,156.48
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	10,675.51
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	10,036.09
875	Insurance - Shop Buildings	11,990.45
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	58,941.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	43,896.45
931	Buildings Repairs and Maintenance	7,726.46
932	Yard and Storage Repairs and Maintenance	50,909.95
933	Shop Equipment Repairs and Maintenance	120.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	25,271.28
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	4,313.87
968	Depreciation - Shop Building	72,786.69
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	10,173.82
968	Depreciation - Stockroom Expense	0.00
707	Other:	44,850.50
	243. TOTAL	\$779,590.24

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	\$245,946.78
709-714	Administrative Leave	0.00
724	Fringe Benefits	465,107.88
727	Postage	1,622.36
728	Office Supplies	2,945.52
730	Dues and Subscriptions	18,563.38
801	Contractual Services	7,975.00
803	Legal Services	13,873.15
804	Auditing and Accounting Services	9,741.15
807	Data Processing	16,170.64
810	Education	0.00
850-853	Communications	9,908.82
861	Travel and Mileage	11,403.66
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	2,687.70
875	Insurance - Building and Contents	2,360.01
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	610.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	23,757.00
882	Insurance - General Liability	0.00
920-923	Utilities	5,389.63
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	13.18
966-967	Overhead	0.00
968	Depreciation - Buildings	13,101.60
968	Depreciation - Engineering Equipment	2,844.17
968	Depreciation - Office Equipment and Furniture	21,680.16
	Other:	78,017.30
	244. TOTAL	\$953,719.09
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(473.78)
629	Overhead - State Trunkline Maintenance	(109,219.36)
691	Purchase Discounts	(14,114.82)
	Other:	0.00
	Total Credits to Administrative Expense	\$(123,807.96)
	245. Net Administrative Expense	\$829,911.13

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>
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246. Total

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.	\$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.	\$0.00	0.00 mi.	\$0.00
252. Resurfacing	26.67 mi.	4,224,429.53	16.80 mi.	1,130,334.29
253. Gravel Surfacing	0.56 mi.	12,867.50	42.32 mi.	834,859.66
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		4,237,297.03		1,965,193.95
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	6,157.48	0.09 ea.	45,493.07
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		6,157.48		45,493.07
265. TOTAL PRESERVATION - STRUCT IMP		\$4,243,454.51		\$2,010,687.02

*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 (\$)
Antrim	50.04	0.00	135,608.40	23.22	0.00	57,306.96	2,161	41,620.86
Bennington	43.06	0.00	116,692.60	20.55	0.00	50,717.40	3,168	61,015.68
Burns	43.80	0.00	118,698.00	22.98	0.00	56,714.64	3,457	66,581.82
Caledonia	52.79	16.60	182,104.10	22.33	7.41	159,687.77	4,475	86,188.50
Fairfield	32.65	0.00	88,481.50	17.45	0.00	43,066.60	755	14,541.30
Hazelton	47.44	0.00	128,562.40	30.97	0.00	76,433.96	2,071	39,887.46
Middlebury	42.28	0.00	114,578.80	7.09	0.00	17,498.12	1,510	29,082.60
New Haven	57.45	0.00	155,689.50	24.45	0.00	60,342.60	1,329	25,596.54
Owosso	49.54	16.59	173,273.08	25.04	7.25	164,117.97	4,821	92,852.46
Perry	41.98	0.00	113,765.80	21.40	0.00	52,815.20	4,327	83,338.02
Rush	58.86	1.05	161,980.20	22.01	1.50	75,490.18	1,291	24,864.66
Sciota	29.64	0.00	80,324.40	18.29	0.00	45,139.72	1,833	35,303.58
Shiawassee	40.98	0.00	111,055.80	32.74	0.00	80,802.32	2,840	54,698.40
Venice	40.79	0.00	110,540.90	26.72	0.00	65,944.96	2,578	49,652.28
Vernon	62.00	0.00	168,020.00	28.41	0.00	70,115.88	4,614	88,865.64
Woodhull	37.13	1.96	105,232.22	23.11	0.72	67,196.84	3,810	73,380.60
266. Totals	730.43	36.20	\$2,064,607.70	366.76	16.88	\$1,143,391.12	45,040	\$867,470.40

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* (\$)
Antrim	0.00	27,703.26	27,703.26	64,631.04
Bennington	0.00	197,583.31	197,583.31	147,716.10
Burns	0.00	225,634.15	225,634.15	184,366.28
Caledonia	0.00	116,861.37	116,861.37	100,920.23
Fairfield	0.00	10,993.72	10,993.72	44,862.89
Hazelton	0.00	150,458.06	150,458.06	126,473.33
Middlebury	0.00	1,481,803.55	1,481,803.55	145,328.04
New Haven	0.00	138,739.25	138,739.25	127,741.49
Owosso	0.00	293,919.80	293,919.80	207,403.73
Perry	0.00	539,318.35	539,318.35	159,781.30
Rush	0.00	217,027.07	217,027.07	202,375.35
Sciota	0.00	204,991.54	204,991.54	166,887.32
Shiawassee	0.00	849,322.31	849,322.31	85,166.50
Venice	0.00	324,361.49	324,361.49	273,946.72
Vernon	0.00	972,805.27	972,805.27	282,443.67
Woodhull	0.00	502,619.03	502,619.03	167,514.97
267. Totals	\$0.00	\$6,254,141.53	\$6,254,141.53	\$2,487,558.96

*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 overlays of 1.5 inches or less

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.002.190202	850,074.74	04/24/2019	Seal Coat
489.003.190203	120,611.92	07/02/2019	Seal Coat
459.006.190206	113,612.95	07/22/2019	Seal Coat
489.008.190308	125,857.43	07/15/2019	Seal Coat
489.009.190309	192,245.60	07/11/2019	Seal Coat
459.010.190210	386,473.01	04/22/2019	Seal Coat
459.010.190610	12,393.07	05/13/2019	Seal Coat
489.010.190510	100,282.28	05/13/2019	Seal Coat
459.012.190212	200,419.04	07/11/2019	Seal Coat
459.013.190213	631,983.05	04/24/2019	Seal Coat
459.013.190313	127,621.15	04/25/2019	Seal Coat
489.014.190214	89,143.10	06/28/2019	Seal Coat
489.014.190314	197,066.93	06/27/2019	Seal Coat
459.015.190215	28,392.24	04/25/2019	Seal Coat
459.015.190315	548,448.29	05/15/2019	Seal Coat
489.015.190415	203,660.81	06/05/2019	Seal Coat
459.016.190216	318,240.73	05/02/2019	Seal Coat
459.016.190316	98,958.17	07/18/2019	Seal Coat

Work Type: Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
497.002.190402	29,119.46	07/09/2019	Seal Coat
497.002.190502	33,234.88	07/10/2019	Seal Coat

Work Type: Crush & Shape & Resurf

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.007.190107	1,270,468.03	10/01/2019	Asphalt
459.011.190211	212,586.02	08/28/2019	Asphalt

Year Ended - 2019

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

Work Type: Hot Mixed Asphalt Resurfacing (One Course)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.004.190204	59,458.04	09/17/2019	Asphalt

Work Type: Multiple Course Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.010.190710	20,609.89	09/10/2019	Seal Coat

Work Type: Overband Crack Fill

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
497.002.490602	16,824.56	09/09/2019	Asphalt
497.002.190702	6,068.68	09/11/2019	Asphalt
497.003.190303	12,672.38	09/16/2019	Asphalt
467.003.190403	9,665.71	09/17/2019	Asphalt
467.010.190810	6,995.50	09/17/2019	Asphalt

Work Type: Single Course Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
497.002.190302	7,711.99	07/16/2019	Seal Coat