

2019
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Roscommon 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	\$800.00
2. Investments	1,765,265.56
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,048,120.42
b. State Trunkline Maintenance	233,473.00
c. State Transportation Department - Other	7,011.62
d. Due on County Road Agreement	46.37
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	45,432.39

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	775,607.17
6. Equipment Materials and Parts	344,218.07
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS**\$4,219,974.60**

Year Ended - 2019

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$22,409.77
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	47,653.20
14. Advances	542,563.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	187,645.75
17. Deferred Revenue	65,636.46
18. Other	21,193.77

Fund Balances

19. Primary Road Fund	2,049,986.92
20. Local Road Fund	1,169,119.38
21. County Road Commission Fund	113,766.35
22. Total Fund Balances	3,332,872.65

23. TOTAL LIABILITIES AND FUND BALANCES**\$4,219,974.60**

Year Ended - 2019

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$531,807.80
25. Land Improvements	\$444,909.00	
25 a.Less: Accumulated Depreciation	(249,462.71)	195,446.29
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	6,978,925.42	
27 a.Less: Accumulated Depreciation	(3,039,665.23)	3,939,260.19
28. Equipment - Road	11,556,116.75	
28 a.Less: Accumulated Depreciation	(9,256,895.88)	2,299,220.87
29. Equipment - Shop	250,700.10	
29 a.Less: Accumulated Depreciation	(239,034.17)	11,665.93
30. Equipment - Engineers	149,492.42	
30 a.Less: Accumulated Depreciation	(117,739.97)	31,752.45
31. Equipment - Yard and Storage	364,560.82	
31 a.Less: Accumulated Depreciation	(264,261.71)	100,299.11
32. Equipment and Furniture - Office	180,199.74	
32 a.Less: Accumulated Depreciation	(163,912.47)	16,287.27
33. Infrastructure	42,455,426.19	
33 a.Less: Accumulated Depreciation	(22,066,839.80)	20,388,586.39
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$27,514,326.30
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	7,125,739.90
	37 d.Infrastructure	20,388,586.40
	38. Total Equities	\$27,514,326.30
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		1,880,000.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		389,387.30
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$2,269,387.30
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$1,232,325.57

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	64,690.00	64,690.00
Federal Sources				
50. Surface Tran. Program (STP)	731,157.55	0.00	0.00	731,157.55
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	731,157.55	0.00	0.00	731,157.55
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,711.99	4,288.01		10,000.00
58. Snow Removal	6,761.35	4,698.57		11,459.92
59. Urban Road	666,367.52	282,904.74		949,272.26
60. Allocation	3,013,200.51	2,262,023.12		5,275,223.63
61. Total MTF	3,692,041.37	2,553,914.44		6,245,955.81
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	0.00	0.00	0.00	0.00
Economic Development Fund				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	46,801.00	0.00		46,801.00
68. Forest Road (E)	55,616.37	12,383.63		68,000.00
69. Urban Area (F)	375,000.00	0.00		375,000.00
70. Other	0.00	0.00		0.00
71. Total EDF	477,417.37	12,383.63		489,801.00
72. Total State Sources	\$4,169,458.74	\$2,566,298.07	\$0.00	\$6,735,756.81

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	458,060.46	0.00	458,060.46
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	458,060.46	0.00	458,060.46
Charges for Service				
77. Trunkline Maintenance	0.00		1,573,822.79	1,573,822.79
78. Trunkline Non-maintenance	0.00		238,404.44	238,404.44
79. Salvage Sales	0.00	0.00	4,254.54	4,254.54
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	1,816,481.77	1,816,481.77
Interest and Rents				
82. Interest Earned	14,486.56	11,143.51	11,514.96	37,145.03
83. Property Rentals	0.00	0.00	2,100.00	2,100.00
84. Total Interest/Rents	14,486.56	11,143.51	13,614.96	39,245.03
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	739.99	739.99
89. Contributions from Private Sources	0.00	0.00	1,047.53	1,047.53
90. Other	0.00	3,000.00	0.00	3,000.00
91. Total Other	0.00	3,000.00	1,787.52	4,787.52
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	\$4,915,102.85	\$3,038,502.04	\$1,896,574.25	\$9,850,179.14

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	2,957,021.39	296,248.20		3,253,269.59
105. Structures	0.00	0.00		0.00
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.	2,957,021.39	296,248.20		3,253,269.59
Maintenance				
111. Roads	955,997.85	2,010,663.90		2,966,661.75
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	874,728.01	583,713.60		1,458,441.61
115. Traffic Control	115,117.78	29,451.48		144,569.26
116. Total Maintenance	1,945,843.64	2,623,828.98		4,569,672.62
117. Total Construction, Preservation And Maintenance	4,902,865.03	2,920,077.18		7,822,942.21
Other				
118. Trunkline Maintenance	0.00		1,538,921.78	1,538,921.78
119. Trunkline Non-maintenance	0.00		238,404.44	238,404.44
120. Administrative Expense	164,675.14	98,078.19		262,753.33
121. Equipment - Net	(19,985.36)	(24,654.17)	(22,604.48)	(67,244.01)
122. Capital Outlay - Net	0.00	0.00	135,633.23	135,633.23
123. Debt Principal Payment	0.00	0.00	210,000.00	210,000.00
124. Interest Expense	0.00	0.00	40,727.92	40,727.92
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	144,689.78	73,424.02	2,141,082.89	2,359,196.69
128. Total Expenditures	\$5,047,554.81	\$2,993,501.20	\$2,141,082.89	\$10,182,138.90

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	\$4,915,102.85	\$3,038,502.04	\$1,896,574.25	\$9,850,179.14
130. Total Expenditures	5,047,554.81	2,993,501.20	2,141,082.89	10,182,138.90
131. Excess of Revenues Over (Under) Expenditures	(132,451.96)	45,000.84	(244,508.64)	(331,959.76)
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	(132,451.96)	45,000.84	(244,508.64)	(331,959.76)
136. Beginning Fund	1,419,622.32	1,124,118.54	1,121,091.55	3,664,832.41
137. Adjustment	762,816.56	0.00	(762,816.56)	0.00
138. Beginning Fund Balance Restated	2,182,438.88	1,124,118.54	358,274.99	3,664,832.41
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$2,049,986.92	\$1,169,119.38	\$113,766.35	\$3,332,872.65

Year Ended - 2019

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$304,814.52	
142. Depreciation	<u>769,231.44</u>	
143. Other	<u>319,777.66</u>	
144. Total Direct		<u>1,393,823.62</u>

145. Indirect Equipment Expense		<u>782,917.05</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>304,120.30</u>	
148. Total Operating		<u>\$304,120.30</u>

149. TOTAL EQUIPMENT EXPENSE \$2,480,860.97**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	<u>143,268.86</u>	<u>79,584.86</u>		<u>222,853.72</u>
152. Maintenance	<u>614,044.44</u>	<u>854,645.72</u>		<u>1,468,690.16</u>
153. Inventory Operations	0.00	0.00	90,662.17	90,662.17
154. MDOT	0.00		<u>565,204.07</u>	<u>565,204.07</u>
155. Other Reimbursable Charges	0.00	0.00	<u>39,294.91</u>	<u>39,294.91</u>
156. All Other Charges	0.00	0.00	<u>161,399.95</u>	<u>161,399.95</u>
157. Total Equipment Rental Credits	<u>757,313.30</u>	<u>934,230.58</u>	<u>856,561.10</u>	<u>2,548,104.98</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(67,244.01)</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$757,313.30</u>	<u>\$934,230.58</u>	<u>\$856,561.10</u>	<u>\$2,548,104.98</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	29.72 %	36.66 %	33.62 %	100.00 %
161. Prorated Total Equipment Expense	<u>737,327.94</u>	<u>909,576.41</u>	<u>833,956.62</u>	<u>2,480,860.97</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(19,985.36)</u>	<u>(24,654.17)</u>	<u>(22,604.48)</u>	<u>(67,244.01)</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.	68,571.32	46,624.63
165. Primary Maintenance	313,669.88	213,277.95
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	34,786.14	23,652.64
168. Local Maintenance	355,596.60	241,785.71
169. Inventory	26,893.57	0.00
170. Equipment Expense - Direct	181,443.23	123,371.29
171. Equipment Expense - Indirect	134,132.34	91,202.50
172. Equipment Expense - Operating	0.00	0.00
173. Administration	168,185.61	114,356.81
174. State Trunkline Maintenance	369,649.10	
175. Sundry Account Rec.	17,117.43	
176. Capital Outlay	4,657.04	3,166.53
177. Other	417,582.75	270,095.94
178. Total Payroll	\$2,092,285.01	
179. Less Applicable Payroll	(434,008.43)	
180. Total Applicable Labor Cost	\$1,658,276.58	Total Distributive \$1,127,534.00

	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	\$250,006.57	\$105,064.71	\$454,330.84	\$637,879.43	\$2,725.97	\$57,141.54	\$1,507,149.06
182. Less: Benefits Recovered	(60,711.43)	(19,164.36)	(99,713.05)	(132,979.36)	(628.04)	(21,840.68)	(335,036.92)
183. Less: Refunds	0.00	(16,541.82)	(163.44)	(27,872.88)	0.00	0.00	(44,578.14)
184. Benefits to be Distributed	189,295.14	69,358.53	354,454.35	477,027.19	2,097.93	35,300.86	1,127,534.00
185. Applicable Labor Cost	1,658,276.58	1,658,276.58	1,658,276.58	1,658,276.58	1,658,276.58	1,658,276.58	
186. Factor	0.114152	0.041826	0.213749	0.287664	0.001265	0.021288	0.679944

Year Ended - 2019

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

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	2,645,588.06	311,433.34
189. Primary Maintenance	1,740,907.48	204,936.15
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	265,047.35	31,200.84
192. Local Maintenance	2,347,487.57	276,341.42
193. Other	0.00	0.00
194. TOTAL	\$6,999,030.46	\$823,911.75

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	8,188.51	14,487.34	(55,734.94)	0.00	856,970.84	\$823,911.75
196. Applicable Operation Cost	6,999,030.46	6,999,030.46	6,999,030.46	6,999,030.46	6,999,030.46	
197. Factor	0.001170	0.002070	(0.007963)	0.000000	0.122441	\$0.117718

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.	711,907.13	251,156.70	2,245,114.26	45,091.50	2,957,021.39	296,248.20
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,766,366.22	2,101,938.50	179,477.42	521,890.48	1,945,843.64	2,623,828.98
202. Total	<u>\$2,478,273.35</u>	<u>\$2,353,095.20</u>	<u>\$2,424,591.68</u>	<u>\$566,981.98</u>	<u>\$4,902,865.03</u>	<u>\$2,920,077.18</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	\$369,659.42	\$20,348.33
204. Fringe Benefits	283,832.63	16,189.13
205. Equipment Rental	558,382.91	6,821.16
206. Materials	179,834.06	176,368.97
207. Handling Charges	0.00	0.00
208. Overhead	147,212.76	18,676.85
209. Other	0.00	0.00
210. Total Charges for Current Year	\$1,538,921.78	\$238,404.44
211. Beginning Balance	150,213.46	7,016.58
212. Sub-Total	1,689,135.24	245,421.02
213. Less Credits	(1,455,662.24)	(238,409.40)
214. Ending Balance	\$233,473.00	\$7,011.62

Year Ended - 2019

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$11,889.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	1,076,441.29
218. Equipment Shop (977)	3,500.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	4,430.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$1,096,260.29</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,096,260.29	1,096,260.29
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	1,096,260.29	1,096,260.29
227. Less: Depreciation and Depletion 968	0.00	0.00	(960,627.06)	(960,627.06)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$135,633.23</u>	<u>\$135,633.23</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	7,000,352.75	7,000,352.75
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	739.99	739.99

Year Ended - 2019

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

PRESERVATION EXPENDITURES - 90% OF MTF RETURNS

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

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$6,245,955.81</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>262,753.33</u>
234. Total Capital Outlay (from Page 13)			<u>1,096,260.29</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>210,000.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>40,727.92</u>
236 a. Total Deductions			<u>1,609,741.54</u>
236 b. Adjusted MTF Returns			<u>4,636,214.27</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$2,957,021.39</u>	<u>\$296,248.20</u>	<u>3,253,269.59</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,945,843.64</u>	<u>2,623,828.98</u>	<u>4,569,672.62</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(731,157.55)</u>	<u>0.00</u>	<u>(731,157.55)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>4,171,707.48</u>	<u>2,920,077.18</u>	<u>7,091,784.66</u>
241. 90% of Adjusted MTF Returns			<u>4,172,592.84</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>79,258.40</u>	<u>151,080.15</u>	<u>325,340.91</u>	<u>69,754.00</u>	<u>73,671.39</u>
Fiscal Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Expenditures (\$)	<u>185,808.00</u>	<u>76,601.21</u>	<u>486,184.24</u>	<u>44,910.64</u>	<u>753,509.00</u>
242. TOTAL					<u>\$2,246,117.94</u>

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

$$\underline{6,245,955.81} \times .10 = \underline{624,595.58}$$

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	\$188,724.67
712-724	Fringe Benefits - Shop Employees	4,776.45
721	Drug Testing	1,875.23
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	4,091.07
733	Welding Supplies	4,011.85
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	54,406.34
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	2,849.79
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	2,475.85
861	Travel and Mileage - Shop Employees	188.44
862	Freight Costs	0.00
875	Insurance - Shop Buildings	26,804.98
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	67,473.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	93,798.09
931	Buildings Repairs and Maintenance	55,076.86
932	Yard and Storage Repairs and Maintenance	82,575.77
933	Shop Equipment Repairs and Maintenance	10,842.47
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	159,560.85
968	Depreciation - Storage Building	13,354.73
968	Depreciation - Shop Equipment	5,306.22
968	Depreciation - Stockroom Expense	0.00
707	Other:	4,724.39
	243. TOTAL	\$782,917.05

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	\$167,309.60
709-714	Administrative Leave	0.00
724	Fringe Benefits	113,761.17
727	Postage	1,256.14
728	Office Supplies	15,620.69
730	Dues and Subscriptions	14,698.87
801	Contractual Services	0.00
803	Legal Services	8,141.16
804	Auditing and Accounting Services	7,710.00
807	Data Processing	9,391.94
810	Education	199.00
850-853	Communications	4,567.16
861	Travel and Mileage	10,701.93
862	Freight	0.00
873	Public Relations	1,695.58
874	Advertising	3,078.35
875	Insurance - Building and Contents	1,554.02
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	710.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	24,181.00
882	Insurance - General Liability	0.00
920-923	Utilities	5,715.98
931	Building Repair/Maintenance	17,226.94
934	Office Equipment Repair/Maintenance	2,527.26
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	7,802.84
968	Depreciation - Office Equipment and Furniture	5,370.98
	Other:	17,292.31
	244. TOTAL	\$440,512.92
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(147,212.76)
691	Purchase Discounts	0.00
	Other:	(30,546.83)
	Total Credits to Administrative Expense	\$(177,759.59)
	245. Net Administrative Expense	\$262,753.33

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>
Dunham Lake	Richfield	8,125.88	GravelSurfacing
Wheeler Road	Gerrish	4,257.75	GravelSurfacing
CR602	Ausable	31,720.11	GravelSurfacing
CR301	Lyon	8,718.20	Resurfacing
CRF97	Richfield/Backus	15,178.06	Resurfacing
	246. Total	<u>\$68,000.00</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	1.19 mi.	x \$295,437.84	1.58 mi.	\$261,984.32
252. Resurfacing	17.10 mi.	2,618,463.64	0.09 mi.	10,193.23
253. Gravel Surfacing	2.90 mi.	43,119.91	0.47 mi.	24,070.65
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		2,957,021.39		296,248.20
BRIDGES				
261. Replacement	0.00 ea.	0.00	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		0.00		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$2,957,021.39		\$296,248.20

*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 (\$)
AuSable	33.17	0.00	89,890.70	17.20	0.00	42,449.60	0	0.00
Backus	24.54	0.43	67,514.76	5.49	1.34	32,460.74	0	0.00
Denton	80.69	60.17	360,189.74	13.17	11.01	187,887.69	0	0.00
Gerrish	60.08	0.00	162,816.80	25.70	0.00	63,427.60	0	0.00
Higgins	68.54	0.00	185,743.40	13.28	0.00	32,775.04	0	0.00
Lake	25.18	12.09	96,673.48	18.04	10.76	196,378.61	0	0.00
Lyon	62.11	0.00	168,318.10	26.45	0.00	65,278.60	0	0.00
Markey	52.09	9.89	164,425.18	12.59	8.80	155,266.52	0	0.00
Nester	22.48	0.00	60,920.80	12.47	0.00	30,775.96	0	0.00
Richfield	65.83	0.00	178,399.30	22.63	0.00	55,850.84	0	0.00
Roscommon	173.48	37.55	558,448.39	31.25	15.25	292,348.25	0	0.00
266. Totals	668.19	120.13	\$2,093,340.65	198.27	47.16	\$1,154,899.45	0	\$0.00
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* (\$)
AuSable	0.00	0.00	0.00	0.00
Backus	0.00	0.00	0.00	2,338.42
Denton	0.00	13,693.04	13,693.04	143,673.20
Gerrish	0.00	63,971.81	63,971.81	11,953.93
Higgins	0.00	43,956.07	43,956.07	8,897.95
Lake	0.00	39,629.81	39,629.81	78,761.14
Lyon	0.00	53,213.98	53,213.98	59,787.81
Markey	0.00	0.00	0.00	76,050.00
Nester	0.00	0.00	0.00	2,439.80
Richfield	0.00	8,125.88	8,125.88	12,984.05
Roscommon	0.00	73,657.61	73,657.61	61,174.16
267. Totals	\$0.00	\$296,248.20	\$296,248.20	\$458,060.46

*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: Bar Seal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
A509 19091	5,065.90	09/30/2019	Asphalt

Work Type: Crack Seal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
A474 19100	14,955.91	09/27/2019	Asphalt
A474 19102	7,943.52	10/31/2019	Asphalt
A474 19200	23,160.47	08/30/2019	Asphalt
A474 19201	3,487.28	10/31/2019	Asphalt
A474 19202	5,230.92	10/31/2019	Asphalt
A474 19270	12,786.69	08/30/2019	Asphalt
A474 19300	14,530.33	10/31/2019	Asphalt
A474 19301	8,718.20	10/31/2019	Asphalt
A474 19303	5,812.13	10/31/2019	Asphalt
A474 19400	5,812.13	10/31/2019	Asphalt
A474 19F97	37,203.51	08/30/2019	Asphalt

Work Type: Crush & Shape - Pave 2"

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
A489 19118	8,187.21	09/30/2019	Asphalt

Work Type: Drainage

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
A489 19038	2,006.02	09/30/2019	Asphalt

Work Type: Dura Patch

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
A475 19201	6,137.45	10/31/2019	Asphalt

Year Ended - 2019

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

A475 19076	19,116.11	10/31/2019	Asphalt
A475 190761	39,133.23	10/31/2019	Asphalt
A475 19107	8,514.51	10/31/2019	Asphalt
A475 19303	11,899.61	06/25/2019	Asphalt
A475 19401	27,097.34	10/31/2019	Asphalt
A475 19202	24,268.56	10/31/2019	Asphalt

Work Type: HMA Full Width Wedge 135#

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A489-19111	65,470.40	08/01/2019	Asphalt
A507 19061	22,274.86	10/01/2019	Asphalt
A507 19031	45,501.51	06/17/2019	Asphalt
A507 19063	23,040.48	10/01/2019	Asphalt
A507 19064	20,376.38	10/01/2019	Asphalt
A507-19112	27,053.30	08/01/2019	Asphalt
A507-19113	25,087.10	08/01/2019	Asphalt
A507-19114	38,869.71	08/01/2019	Asphalt
A507-19115	19,225.24	08/01/2019	Asphalt
A507-19116	18,476.37	08/01/2019	Asphalt
A507-19117	11,441.95	08/01/2019	Asphalt
A507 19081	129,583.61	08/29/2019	Asphalt

Work Type: HMA Overlay 200#

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A489 19062	39,629.81	10/01/2019	Asphalt

Work Type: HMA Shoulders

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A489 19041	59,714.06	10/01/2019	Asphalt
A459 19305	60,116.06	10/31/2019	Asphalt
A459 19306	131,813.04	09/30/2019	Asphalt

Work Type: HMA Ultra Thin Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A506 19010	65,758.07	08/28/2019	Asphalt

Year Ended - 2019

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

A506 19032	40,207.59	09/03/2019	Asphalt
A506 19033	25,022.24	09/02/2019	Asphalt
A506 19034	34,485.78	09/03/2019	Asphalt
A506 19035	22,065.90	09/02/2019	Asphalt
A506 19036	66,799.25	09/04/2019	Asphalt
A506 19037	18,927.16	09/02/2019	Asphalt
A508 19071	8,873.91	10/01/2019	Asphalt
A508 19074	28,871.18	10/01/2019	Asphalt
A459 19100	981,070.65	10/31/2019	Asphalt
A459 19300	165,913.43	10/31/2019	Asphalt
A459 19401	88,183.52	09/30/2019	Asphalt
A459 19603	503,947.51	08/30/2019	Asphalt

Work Type: Overlay 2"

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A459 19400	732,983.45	08/30/2019	Asphalt

Work Type: Reconstruct Gravel to Asphalt 220#/Syd

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A489 19051	43,956.07	08/28/2019	Asphalt
A489 19072	16,634.28	10/01/2019	Asphalt
A489 19073	36,579.70	10/01/2019	Asphalt

Work Type: Regrade Add Gravel

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A489 19020	11,687.20	05/30/2019	Gravel
A459 19104	11,399.80	09/30/2019	Gravel
A459 19602	31,720.11	09/25/2019	Gravel

Work Type: Wedge & Ultra Thin Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A459 19107	109,788.15	08/30/2019	Asphalt
A459 19F97	129,524.41	08/30/2019	Asphalt