

2019
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Crawford 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	\$2,051,624.12
2. Investments	261,671.27
3. Accounts Receivable :	
a. Michigan Transportation Fund	680,600.68
b. State Trunkline Maintenance	40,137.90
c. State Transportation Department - Other	93,349.06
d. Due on County Road Agreement	26,326.19
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	1,152.50

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	529,064.41
5. Road Materials	139,038.71
6. Equipment Materials and Parts	127,476.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	(330,338.25)
9. Other	

10. TOTAL ASSETS**\$3,620,102.59**

Year Ended - 2019

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$400,584.45
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	82,319.10
14. Advances	382,328.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	14,563.00

Fund Balances

19. Primary Road Fund	2,333,426.76
20. Local Road Fund	7,617.74
21. County Road Commission Fund	399,263.54
22. Total Fund Balances	2,740,308.04

23. TOTAL LIABILITIES AND FUND BALANCES**\$3,620,102.59**

Year Ended - 2019

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$73,092.00	
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	1,958,326.00		
27 a.Less: Accumulated Depreciation	(980,334.00)	977,992.00	
28. Equipment - Road	6,227,326.00		
28 a.Less: Accumulated Depreciation	(4,654,939.00)	1,572,387.00	
29. Equipment - Shop	162,487.00		
29 a.Less: Accumulated Depreciation	(101,044.00)	61,443.00	
30. Equipment - Engineers	20,853.00		
30 a.Less: Accumulated Depreciation	(14,263.00)	6,590.00	
31. Equipment - Yard and Storage	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Equipment and Furniture - Office	62,214.00		
32 a.Less: Accumulated Depreciation	(57,968.00)	4,246.00	
33. Infrastructure	19,367,671.00		
33 a.Less: Accumulated Depreciation	(3,753,712.00)	15,613,959.00	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		172,616.00	
	36. Total Assets		\$18,482,325.00
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	2,698,191.36	
	37 b.Local	170,174.64	
	37 c.Co. Road Comm.	0.00	
	37 d.Infrastructure	15,613,959.00	
	38. Total Equities		\$18,482,325.00
<u>Long Term Debt</u>			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		110,740.00	
41. Vested Vacation and Sick Leave Payable		202,728.00	
42. Installment/Lease Purchase Payable		777,374.00	
43. Other		0.00	
	44. Total Liabilities		\$1,090,842.00
<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)
<u>Taxes</u>				
46. County Wide Millage	\$562,640.25	\$0.00	\$0.00	\$562,640.25
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	562,640.25	0.00	0.00	562,640.25
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	24,070.79	24,070.79
<u>Federal Sources</u>				
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				
<u>Michigan Transportation Fund</u>				
57. Engineering	5,876.71	4,123.29		10,000.00
58. Snow Removal	0.00	89,229.31		89,229.31
59. Urban Road	0.00	0.00		0.00
60. Allocation	2,283,184.14	1,601,957.26		3,885,141.40
61. Total MTF	2,289,060.85	1,695,309.86		3,984,370.71
<u>Other</u>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	455,351.46	0.00	455,351.46
64. Total Other	0.00	455,351.46	0.00	455,351.46
<u>Economic Development Fund</u>				
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)	89,055.35	0.00		89,055.35
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	89,055.35	0.00		89,055.35
72. Total State Sources	\$2,378,116.20	\$2,150,661.32	\$0.00	\$4,528,777.52

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	\$0.00	\$0.00
74. Township Contr.	0.00	458,116.48	0.00	458,116.48
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	458,116.48	0.00	458,116.48
Charges for Service				
77. Trunkline Maintenance	0.00		989,949.94	989,949.94
78. Trunkline Non-maintenance	0.00		585,681.63	585,681.63
79. Salvage Sales	0.00	0.00	2,698.21	2,698.21
80. Other	0.00	0.00	3,101.40	3,101.40
81. Total Charges	0.00	0.00	1,581,431.18	1,581,431.18
Interest and Rents				
82. Interest Earned	6,207.99	405.05	1,968.63	8,581.67
83. Property Rentals	0.00	0.00	5,247.51	5,247.51
84. Total Interest/Rents	6,207.99	405.05	7,216.14	13,829.18
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.	1,662.29	87.71	0.00	1,750.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	30,777.16	30,777.16
91. Total Other	1,662.29	87.71	30,777.16	32,527.16
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	\$2,948,626.73	\$2,609,270.56	\$1,643,495.27	\$7,201,392.56

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	\$63,918.72		\$63,918.72
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	(7,988.49)	0.00		(7,988.49)
103. Total Construction/Cap. Imp.	(7,988.49)	63,918.72		55,930.23
Preservation - Structural Improvements				
104. Roads	1,119,816.37	943,868.76		2,063,685.13
105. Structures	5,955.94	0.00		5,955.94
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	26,693.32		26,693.32
110. Total Preservation - Struct. Imp.	1,125,772.31	970,562.08		2,096,334.39
Maintenance				
111. Roads	634,869.53	733,047.15		1,367,916.68
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	665,092.47	669,345.13		1,334,437.60
115. Traffic Control	102,106.98	55,060.92		157,167.90
116. Total Maintenance	1,402,068.98	1,457,453.20		2,859,522.18
117. Total Construction, Preservation And Maintenance	2,519,852.80	2,491,934.00		5,011,786.80
Other				
118. Trunkline Maintenance	0.00		990,517.82	990,517.82
119. Trunkline Non-maintenance	0.00		585,681.63	585,681.63
120. Administrative Expense	194,937.67	192,777.85		387,715.52
121. Equipment - Net	195,936.34	276,271.46	231,402.49	703,610.29
122. Capital Outlay - Net	(22,395.77)	(82.72)	10,100.00	(12,295.77)
123. Debt Principal Payment	123,914.32	0.00	0.00	123,914.32
124. Interest Expense	40,797.48	0.00	0.00	40,797.48
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	82.73	0.00	82.73
127. Total Other	533,190.04	469,049.32	1,817,701.94	2,820,024.02
128. Total Expenditures	\$3,053,042.84	\$2,960,983.32	\$1,817,701.94	\$7,831,810.82

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	\$2,948,626.73	\$2,609,270.56	\$1,643,495.27	\$7,201,392.56
130. Total Expenditures	3,053,042.84	2,960,983.32	1,817,701.94	7,831,728.10
131. Excess of Revenues Over (Under) Expenditures	(104,416.11)	(351,712.76)	(174,206.67)	(630,335.54)
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	(104,416.11)	(351,712.76)	(174,206.67)	(630,335.54)
136. Beginning Fund	2,437,842.87	159,330.50	773,470.21	3,370,643.58
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	2,437,842.87	159,330.50	773,470.21	3,370,643.58
139. Interfund Transfer(County to Primary and/or Local)	0.00	200,000.00	(200,000.00)	0.00
140. Ending Fund Balance	\$2,333,426.76	\$7,617.74	\$399,263.54	\$2,740,308.04

Year Ended - 2019

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$360,208.33	
142. Depreciation	<u>634,892.33</u>	
143. Other	<u>236,436.70</u>	
144. Total Direct		<u>1,231,537.36</u>

145. Indirect Equipment Expense		<u>459,300.82</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	27,979.22	
147. Operating Expenses	<u>268,181.25</u>	
148. Total Operating		<u>\$296,160.47</u>

149. TOTAL EQUIPMENT EXPENSE \$1,986,998.65

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	15,815.94		15,815.94
151. Preservation - Structural Improvement	70,845.12	64,577.22		135,422.34
152. Maintenance	286,543.66	423,527.23		710,070.89
153. Inventory Operations	0.00	0.00	83,719.63	83,719.63
154. MDOT	0.00		277,441.34	277,441.34
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	60,918.22	60,918.22
157. Total Equipment Rental Credits	<u>357,388.78</u>	<u>503,920.39</u>	<u>422,079.19</u>	<u>1,283,388.36</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>703,610.29</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$357,388.78</u>	<u>\$503,920.39</u>	<u>\$422,079.19</u>	<u>\$1,283,388.36</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	27.85 %	39.26 %	32.89 %	100.00 %
161. Prorated Total Equipment Expense	<u>553,325.12</u>	<u>780,191.85</u>	<u>653,481.68</u>	<u>1,986,998.65</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>195,936.34</u>	<u>276,271.46</u>	<u>231,402.49</u>	<u>703,610.29</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.	66,946.05	98,952.82
165. Primary Maintenance	215,551.09	318,605.64
166. Local Construction/Cap. Imp.	10,483.37	15,495.45
167. Local Preservation - Struct. Imp.	72,605.80	107,318.49
168. Local Maintenance	265,311.86	392,156.93
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	142,126.98	210,077.60
171. Equipment Expense - Indirect	99,826.14	147,552.82
172. Equipment Expense - Operating	11,039.77	16,317.86
173. Administration	157,534.99	232,852.15
174. State Trunkline Maintenance	229,385.88	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	43,475.11	64,260.47
177. Other	329,396.41	486,880.17
178. Total Payroll	\$1,643,683.45	
179. Less Applicable Payroll	(224,220.17)	
180. Total Applicable Labor Cost	\$1,419,463.28	Total Distributive \$2,090,470.40

	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	\$311,266.39	\$82,817.28	\$824,604.89	\$744,597.04	\$10,182.67	\$164,274.00	\$2,137,742.27
182. Less: Benefits Recovered	0.00	0.00	0.00	(1,573.65)	0.00	0.00	(1,573.65)
183. Less: Refunds	(30.00)	(31,665.64)	0.00	(6,367.15)	0.00	0.00	(38,062.79)
184. Benefits to be Distributed	311,236.39	51,151.64	824,604.89	736,656.24	10,182.67	164,274.00	2,098,105.83
185. Applicable Labor Cost	1,419,463.28	1,419,463.28	1,419,463.28	1,419,463.28	1,419,463.28	1,419,463.28	
186. Factor	0.219263	0.036036	0.580927	0.518968	0.007174	0.115730	1.478098

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.	1,034,890.19	83,310.73
189. Primary Maintenance	1,298,091.80	104,498.99
190. Local Construction/Cap. Imp.	59,178.51	4,763.99
191. Local Preservation - Struct. Imp.	898,585.30	72,337.91
192. Local Maintenance	1,349,523.41	108,639.33
193. Other	0.00	0.00
194. TOTAL	\$4,640,269.21	\$373,550.95

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	2,069.04	8,311.65	17,532.38	246,064.19	97,586.45	\$371,563.71
196. Applicable Operation Cost	4,640,269.21	4,640,269.21	4,640,269.21	4,640,269.21	4,640,269.21	
197. Factor	0.000446	0.001791	0.003778	0.053028	0.021030	\$0.080073

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	\$45,780.17	\$(7,988.49)	\$18,138.55	\$(7,988.49)	\$63,918.72
199. Preser - Struct. Imp.	460,064.07	302,281.09	665,708.24	668,280.99	1,125,772.31	970,562.08
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,340,305.83	1,422,963.21	61,763.15	34,489.99	1,402,068.98	1,457,453.20
202. Total	<u>\$1,800,369.90</u>	<u>\$1,771,024.47</u>	<u>\$719,482.90</u>	<u>\$720,909.53</u>	<u>\$2,519,852.80</u>	<u>\$2,491,934.00</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	\$229,385.88	\$0.00
204. Fringe Benefits	280,558.74	0.00
205. Equipment Rental	277,441.34	0.00
206. Materials	76,279.64	538,760.26
207. Handling Charges	0.00	0.00
208. Overhead	126,852.22	46,921.37
209. Other	0.00	0.00
210. Total Charges for Current Year	\$990,517.82	\$585,681.63
211. Beginning Balance	10,701.23	72,226.28
212. Sub-Total	1,001,219.05	657,907.91
213. Less Credits	(961,081.15)	(564,558.85)
214. Ending Balance	\$40,137.90	\$93,349.06

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)	10,100.00
217. Equipment Road (976, 981)	681,789.63
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$691,889.63</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	681,789.63	0.00	10,100.00	691,889.63
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	681,789.63	0.00	10,100.00	691,889.63
227. Less: Depreciation and Depletion 968	(704,185.40)	0.00	0.00	(704,185.40)
228. Net Capital Outlay Expenditure	<u>\$(22,395.77)</u>	<u>\$0.00</u>	<u>\$10,100.00</u>	<u>\$(12,295.77)</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)	3,225,214.00	170,174.64	0.00	3,395,388.64
230. Percentage of Total	94.99 %	5.01 %	0.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>1,662.29</u>	<u>87.71</u>	<u>0.00</u>	<u>1,750.00</u>

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>\$3,984,370.71</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>387,715.52</u>
234. Total Capital Outlay (from Page 13)			<u>691,889.63</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>123,914.32</u>
236. Interest Expense (from Page 6 Expenditures)			<u>40,797.48</u>
236 a. Total Deductions			<u>1,244,316.95</u>
236 b. Adjusted MTF Returns			<u>2,740,053.76</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$1,125,772.31</u>	<u>\$970,562.08</u>	<u>2,096,334.39</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,402,068.98</u>	<u>1,457,453.20</u>	<u>2,859,522.18</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>2,527,841.29</u>	<u>2,428,015.28</u>	<u>4,955,856.57</u>
241. 90% of Adjusted MTF Returns			<u>2,466,048.38</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>9,924.18</u>	<u>116,619.09</u>	<u>64,238.16</u>	<u>144,584.30</u>	<u>163,413.39</u>
Fiscal Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Expenditures (\$)	<u>71,837.49</u>	<u>163,682.63</u>	<u>283,043.00</u>	<u>0.00</u>	<u>88,679.14</u>
242. TOTAL					<u>\$1,106,021.38</u>

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

$$\underline{3,984,370.71} \times .10 = \underline{398,437.07}$$

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	\$99,826.14
712-724	Fringe Benefits - Shop Employees	153,174.34
721	Drug Testing	1,353.25
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	2,556.51
733	Welding Supplies	2,856.05
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	27,227.33
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	270.50
805	Health Services	0.00
806	Laundry Services	4,011.52
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	0.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	21,293.34
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	35,142.14
931	Buildings Repairs and Maintenance	14,422.28
932	Yard and Storage Repairs and Maintenance	3,905.50
933	Shop Equipment Repairs and Maintenance	3,472.37
934	Office Equipment Repairs and Maintenance	1,163.02
941	Equipment Rental - Shop Pickup/Wrecker	7,567.15
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	1,948.61
968	Depreciation - Shop Building	26,344.27
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	24,093.74
968	Depreciation - Stockroom Expense	0.00
707	Other:	28,672.76
	243. TOTAL	\$459,300.82

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	\$157,534.99
709-714	Administrative Leave	0.00
724	Fringe Benefits	241,723.41
727	Postage	1,897.90
728	Office Supplies	5,245.99
730	Dues and Subscriptions	27,177.00
801	Contractual Services	14,532.86
803	Legal Services	12,000.00
804	Auditing and Accounting Services	7,600.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	4,174.51
861	Travel and Mileage	10,200.59
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	3,763.05
875	Insurance - Building and Contents	134.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	7,411.75
882	Insurance - General Liability	0.00
920-923	Utilities	11,233.91
931	Building Repair/Maintenance	2,853.25
934	Office Equipment Repair/Maintenance	6,263.63
942	Building Rental	0.00
955-956	Miscellaneous	29,458.79
966-967	Overhead	0.00
968	Depreciation - Buildings	14,419.20
968	Depreciation - Engineering Equipment	1,755.00
968	Depreciation - Office Equipment and Furniture	1,602.04
	Other:	461.12
	244. TOTAL	\$561,442.99
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(126,806.10)
691	Purchase Discounts	0.00
	Other:	(46,921.37)
	Total Credits to Administrative Expense	\$(173,727.47)
	245. Net Administrative Expense	\$387,715.52

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>
County Road 612	South Branch Twp	317,096.00	Resurfacing
	246. Total	<u>\$317,096.00</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	1.00 mi.	\$63,918.72
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	(7,988.49)	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		\$(7,988.49)		\$63,918.72

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	5.80 mi.	1,119,816.37	6.03 mi.	943,868.76
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	0.00 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.	26,693.32
260. Subtotals		1,119,816.37		970,562.08
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	5,955.94	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		5,955.94		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$1,125,772.31		\$970,562.08

*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 (\$)
Beaver Creek	91.82	0.00	240,017.48	33.16	0.00	78,953.96	1,736	32,254.88
Frederic	59.99	0.00	156,813.86	24.80	0.00	59,048.80	1,137	21,125.46
Grayling	142.84	0.00	373,383.75	47.31	0.00	112,645.11	5,827	108,265.66
Lovells	88.34	0.00	230,920.75	36.75	0.00	87,501.75	626	11,631.08
Maple Forest	39.58	0.00	103,462.12	0.00	0.00	0.00	653	12,132.74
South Branch	103.63	0.00	270,888.81	24.49	0.00	58,310.69	2,007	37,290.06
266. Totals	526.20	0.00	\$1,375,486.77	166.51	0.00	\$396,460.31	11,986	\$222,699.88
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* (\$)
Beaver Creek	0.00	26,693.32	26,693.32	26,621.26
Frederic	0.00	666,043.30	666,043.30	297,498.58
Grayling	0.00	0.00	0.00	300.00
Lovells	0.00	0.00	0.00	100.00
Maple Forest	0.00	277,825.46	277,825.46	133,396.64
South Branch	0.00	0.00	0.00	200.00
267. Totals	\$0.00	\$970,562.08	\$970,562.08	\$458,116.48

*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: Bituminous Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
CR 502	316,702.14	09/30/2019	Asphalt

Work Type: Culvert extension and headwall repair/rebuild

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
201801	33,524.16	09/30/2019	Unknown

Work Type: Thin Cncr Ovr (< 7") - Ultra Thin

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
201804	84,753.67	09/30/2019	Asphalt

Year Ended - 2019

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

Sub Ledger Report

Line: 9 Other (Identify)

Account	Description	Amount (\$)
546	MTF Rec'd early	(330,338.25)

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228.000	Due to S.O.M.	14,563.00

Line: 49 Specify - County

Account	Description	Amount (\$)
451.000	Permit Fees	24,070.79

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510.001	Federal Funds	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
560.001	Local Agency Disbursement	455,351.46

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
560.001	Extra allocation from S.O.M.	0.00

Line: 70 EDF-Other - Primary

Account	Description	Amount (\$)
510.004	MDOT Grants	0.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
631.000	Misc Billings Overhead	3,101.40

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
675.000	Misc & Sale of Yd	30,777.16

Line: 102 Other - Primary

Account	Description	Amount (\$)
454	IBT & Ped Bridge	(7,988.49)

Year Ended - 2019

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

Line: 109 Other - Local

Account	Description	Amount (\$)
495	Beaver Creek Transfer Site	26,693.32

Line: 126 Other - Local

Account	Description	Amount (\$)
000.000	correction	82.73

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Balance of 510	236,436.70

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
941.000	Balance of all other Equipment	60,918.22

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
514,517	Maint & Non	486,880.17

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
513, 514	Labor	329,396.41

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
715.002	OPEB Exp	164,274.00

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
716.000	Employee deductions	0.00

Line: 183 Less Refunds - Other

Account	Description	Amount (\$)
716.000	Employee Deductions	0.00

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
514	Balance of 514 Accounts	97,586.45

Line: 242 Expenditure10

Account	Description	Amount (\$)
1	South Branch Twp	88,679.14

Year Ended - 2019

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

Line: 243 707 Other

Account	Description	Amount (\$)
791.000	Inventory adjustments	(5,056.00)
884.000	Catastrophic Insurance	33,728.76

Line: 244 244 Other

Account	Description	Amount (\$)
808.000	Laundry& eng. supplies & Bonds	461.12

Line: 245 245 Other

Account	Description	Amount (\$)
630.000	Non Main Overhead	(46,921.37)

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
495	BC Transfer Site	26,693.32