

2019
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Antrim 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

Dale Farrier



Chief Financial Officer

Fred Hunt, Jr.



Chairman

June 16, 2020

Date

Year Ended - 2019

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

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

1. Cash	\$1,484,932.37
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	886,513.99
b. State Trunkline Maintenance	118,223.25
c. State Transportation Department - Other	414.61
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	30,806.38

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	509,166.75
6. Equipment Materials and Parts	135,158.59
7. Prepaid Insurance	47,666.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS**\$3,212,881.94**

Year Ended - 2019

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$66,420.23
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	34,565.61
14. Advances	341,977.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	28,050.00
18. Other	0.00

Fund Balances

19. Primary Road Fund	100,089.44
20. Local Road Fund	3,857.92
21. County Road Commission Fund	2,637,921.74
22. Total Fund Balances	2,741,869.10

23. TOTAL LIABILITIES AND FUND BALANCES**\$3,212,881.94**

Year Ended - 2019

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$247,785.50
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	2,505,935.15	
27 a.Less: Accumulated Depreciation	(1,436,680.23)	1,069,254.92
28. Equipment - Road	8,532,851.40	
28 a.Less: Accumulated Depreciation	(6,538,960.30)	1,993,891.10
29. Equipment - Shop	289,976.11	
29 a.Less: Accumulated Depreciation	(204,167.67)	85,808.44
30. Equipment - Engineers	67,931.14	
30 a.Less: Accumulated Depreciation	(59,977.71)	7,953.43
31. Equipment - Yard and Storage	1,049,391.46	
31 a.Less: Accumulated Depreciation	(962,877.10)	86,514.36
32. Equipment and Furniture - Office	147,088.38	
32 a.Less: Accumulated Depreciation	(107,245.52)	39,842.86
33. Infrastructure	44,778,742.00	
33 a.Less: Accumulated Depreciation	(11,966,594.00)	32,812,148.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$36,343,198.61
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	3,531,050.61
	37 d.Infrastructure	32,812,148.00
	38. Total Equities	\$36,343,198.61
<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		159,753.32
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$159,753.32
<u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2019

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
46. County Wide Millage	\$0.00	\$0.00	\$0.00	\$0.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	0.00	0.00
Licenses and Permits				
49. Specify	0.00	0.00	71,552.70	71,552.70
Federal Sources				
50. Surface Tran. Program (STP)	141,514.70	0.00	0.00	141,514.70
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	141,514.70	0.00	0.00	141,514.70
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,925.61	4,074.39		10,000.00
58. Snow Removal	219,741.67	257,957.62		477,699.29
59. Urban Road	0.00	0.00		0.00
60. Allocation	3,120,817.23	2,145,847.06		5,266,664.29
61. Total MTF	3,346,484.51	2,407,879.07		5,754,363.58
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)	2,787.07	0.00		2,787.07
68. Forest Road (E)	51,103.19	0.00		51,103.19
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	53,890.26	0.00		53,890.26
72. Total State Sources	\$3,400,374.77	\$2,407,879.07	\$0.00	\$5,808,253.84

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.	166,308.74	1,493,205.89	0.00	1,659,514.63
75. Other	0.00	0.00	367,789.89	367,789.89
76. Total Contributions	166,308.74	1,493,205.89	367,789.89	2,027,304.52
Charges for Service				
77. Trunkline Maintenance	0.00		942,209.41	942,209.41
78. Trunkline Non-maintenance	0.00		51,086.64	51,086.64
79. Salvage Sales	0.00	0.00	2,356.69	2,356.69
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	995,652.74	995,652.74
Interest and Rents				
82. Interest Earned	2,586.81	32.54	13,649.92	16,269.27
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	2,586.81	32.54	13,649.92	16,269.27
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	51,996.62	51,996.62
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	51,996.62	51,996.62
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	\$3,710,785.02	\$3,901,117.50	\$1,500,641.87	\$9,112,544.39

Year Ended - 2019

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

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	1,581,367.16	1,392,935.10		2,974,302.26
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.	1,581,367.16	1,392,935.10		2,974,302.26
Maintenance				
111. Roads	886,891.72	2,094,626.33		2,981,518.05
112. Structures	5,279.24	3,440.42		8,719.66
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	884,772.81	995,844.93		1,880,617.74
115. Traffic Control	39,792.33	74,523.23		114,315.56
116. Total Maintenance	1,816,736.10	3,168,434.91		4,985,171.01
117. Total Construction, Preservation And Maintenance	3,398,103.26	4,561,370.01		7,959,473.27
Other				
118. Trunkline Maintenance	0.00		797,675.86	797,675.86
119. Trunkline Non-maintenance	0.00		51,419.49	51,419.49
120. Administrative Expense	224,203.99	300,955.34		525,159.33
121. Equipment - Net	79,366.60	145,043.58	56,208.72	280,618.90
122. Capital Outlay - Net	0.00	0.00	118,741.76	118,741.76
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	0.00	0.00
127. Total Other	303,570.59	445,998.92	1,024,045.83	1,773,615.34
128. Total Expenditures	\$3,701,673.85	\$5,007,368.93	\$1,024,045.83	\$9,733,088.61

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	\$3,710,785.02	\$3,901,117.50	\$1,500,641.87	\$9,112,544.39
130. Total Expenditures	3,701,673.85	5,007,368.93	1,024,045.83	9,733,088.61
131. Excess of Revenues Over (Under) Expenditures	9,111.17	(1,106,251.43)	476,596.04	(620,544.22)
132. Optional Transfers				
132 a. Primary to Local (50%)	(444,000.00)	444,000.00		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	(444,000.00)	444,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(434,888.83)	(662,251.43)	476,596.04	(620,544.22)
136. Beginning Fund	534,978.27	6,109.35	2,821,325.70	3,362,413.32
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	534,978.27	6,109.35	2,821,325.70	3,362,413.32
139. Interfund Transfer(County to Primary and/or Local)	0.00	660,000.00	(660,000.00)	0.00
140. Ending Fund Balance	\$100,089.44	\$3,857.92	\$2,637,921.74	\$2,741,869.10

Year Ended - 2019

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$270,111.81	
142. Depreciation	<u>630,109.03</u>	
143. Other	<u>384,237.67</u>	
144. Total Direct		<u>1,284,458.51</u>

145. Indirect Equipment Expense		<u>600,983.23</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>317,241.36</u>	
148. Total Operating		<u>\$317,241.36</u>

149. TOTAL EQUIPMENT EXPENSE \$2,202,683.10**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>62,576.57</u>	<u>114,136.70</u>		<u>176,713.27</u>
152. Maintenance	<u>481,035.08</u>	<u>879,321.23</u>		<u>1,360,356.31</u>
153. Inventory Operations	0.00	0.00	34,645.58	34,645.58
154. MDOT	0.00		<u>310,401.59</u>	<u>310,401.59</u>
155. Other Reimbursable Charges	0.00	0.00	9,739.13	9,739.13
156. All Other Charges	0.00	0.00	<u>30,208.32</u>	<u>30,208.32</u>
157. Total Equipment Rental Credits	<u>543,611.65</u>	<u>993,457.93</u>	<u>384,994.62</u>	<u>1,922,064.20</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>280,618.90</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$543,611.65</u>	<u>\$993,457.93</u>	<u>\$384,994.62</u>	<u>\$1,922,064.20</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	28.28 %	51.69 %	20.03 %	100.00 %
161. Prorated Total Equipment Expense	<u>622,978.25</u>	<u>1,138,501.51</u>	<u>441,203.34</u>	<u>2,202,683.10</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>79,366.60</u>	<u>145,043.58</u>	<u>56,208.72</u>	<u>280,618.90</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.	33,113.01	47,113.52
165. Primary Maintenance	243,753.65	346,815.13
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	46,562.55	66,249.66
168. Local Maintenance	353,654.29	503,182.85
169. Inventory	9,699.87	0.00
170. Equipment Expense - Direct	111,486.99	158,624.82
171. Equipment Expense - Indirect	90,789.09	129,175.63
172. Equipment Expense - Operating	0.00	0.00
173. Administration	209,072.48	264,053.29
174. State Trunkline Maintenance	166,712.88	
175. Sundry Account Rec.	8,738.71	
176. Capital Outlay	1,750.73	2,490.93
177. Other	427,942.45	163,678.47
178. Total Payroll	\$1,703,276.70	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$1,703,276.70	Total Distributive \$1,681,384.30

	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	\$179,721.61	\$48,510.99	\$995,579.60	\$647,579.38	\$26,309.85	\$0.00	\$1,897,701.43
182. Less: Benefits Recovered	(20,486.29)	(5,529.72)	(113,485.14)	(73,816.94)	(2,999.03)	0.00	(216,317.12)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	159,235.32	42,981.27	882,094.46	573,762.44	23,310.82	0.00	1,681,384.31
185. Applicable Labor Cost	996,149.19	1,205,221.67	1,205,221.67	1,205,221.67	1,205,221.67	1,205,221.67	
186. Factor	0.159851	0.035663	0.731894	0.476064	0.019342	0.000000	1.422814

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.	1,523,614.55	57,752.61
189. Primary Maintenance	1,750,385.47	66,350.63
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,342,064.16	50,870.94
192. Local Maintenance	3,052,721.51	115,713.40
193. Other	0.00	0.00
194. TOTAL	\$7,668,785.69	\$290,687.58

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	10,501.49	4,072.36	(24,733.12)	288,464.15	12,382.70	\$290,687.58
196. Applicable Operation Cost	7,668,785.69	7,668,785.69	7,668,785.69	7,668,785.69	7,668,785.69	
197. Factor	0.001369	0.000531	(0.003225)	0.037615	0.001615	\$0.037905

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.	266,561.49	585,114.12	1,314,805.67	807,820.98	1,581,367.16	1,392,935.10
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,735,772.67	2,183,676.37	80,963.43	984,758.54	1,816,736.10	3,168,434.91
202. Total	<u>\$2,002,334.16</u>	<u>\$2,768,790.49</u>	<u>\$1,395,769.10</u>	<u>\$1,792,579.52</u>	<u>\$3,398,103.26</u>	<u>\$4,561,370.01</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	\$166,712.88	\$8,738.71
204. Fringe Benefits	191,532.99	10,049.52
205. Equipment Rental	286,650.45	23,751.14
206. Materials	59,149.98	4,877.95
207. Handling Charges	0.00	0.00
208. Overhead	93,629.56	4,002.17
209. Other	0.00	0.00
210. Total Charges for Current Year	\$797,675.86	\$51,419.49
211. Beginning Balance	87,598.06	402.12
212. Sub-Total	885,273.92	51,821.61
213. Less Credits	(767,050.67)	(51,407.00)
214. Ending Balance	\$118,223.25	\$414.61

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)	23,196.30
217. Equipment Road (976, 981)	820,188.67
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	6,060.00
221. Equipment Office (980)	4,417.50
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$853,862.47</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	853,862.47	853,862.47
225. Less: Equipment Retirements 689	0.00	0.00	(6,196.38)	(6,196.38)
226. Sub-total	0.00	0.00	847,666.09	847,666.09
227. Less: Depreciation and Depletion 968	0.00	0.00	(728,924.33)	(728,924.33)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$118,741.76</u>	<u>\$118,741.76</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	3,412,530.14	3,412,530.14
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>0.00</u>	<u>0.00</u>	<u>51,996.62</u>	<u>51,996.62</u>

Year Ended - 2019

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

PRESERVATION EXPENDITURES - 90% OF MTF RETURNS

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

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$5,754,363.58</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>525,159.33</u>
234. Total Capital Outlay (from Page 13)			<u>853,862.47</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>0.00</u>
236 a. Total Deductions			<u>1,379,021.80</u>
236 b. Adjusted MTF Returns			<u>4,375,341.78</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$1,581,367.16</u>	<u>\$1,392,935.10</u>	<u>2,974,302.26</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,816,736.10</u>	<u>3,168,434.91</u>	<u>4,985,171.01</u>
239. Less Federal Aid for Preser - Struct Imp	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>3,398,103.26</u>	<u>4,561,370.01</u>	<u>7,959,473.27</u>
241. 90% of Adjusted MTF Returns			<u>3,937,807.60</u>

Year Ended - 2019

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

**TEN YEARS OF QUALIFIED EXPENDITURES
FOR NON MOTORIZED IMPROVEMENTS**
(for Compliance with Section 10K of Act 51)

Fiscal Year	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Expenditures (\$)	<u>0.00</u>	<u>68,000.00</u>	<u>0.00</u>	<u>80,000.00</u>	<u>322,701.65</u>
Fiscal Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Expenditures (\$)	<u>0.00</u>	<u>49,000.00</u>	<u>0.00</u>	<u>200,000.00</u>	<u>0.00</u>
242. TOTAL					<u>\$719,701.65</u>

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

$$\underline{5,754,363.58} \times .10 = \underline{575,436.36}$$

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	\$90,789.09
712-724	Fringe Benefits - Shop Employees	129,175.63
721	Drug Testing	3,502.84
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	6,228.48
733	Welding Supplies	5,374.62
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	29,393.04
791	Equipment Material/Parts Inventory Adjustment	410.69
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	11,894.07
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	4,301.70
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	178.05
875	Insurance - Shop Buildings	13,760.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	64,127.10
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	52,796.77
931	Buildings Repairs and Maintenance	54,751.77
932	Yard and Storage Repairs and Maintenance	27,935.42
933	Shop Equipment Repairs and Maintenance	0.00
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	8,378.78
968	Depreciation - Shop Building	55,621.17
968	Depreciation - Storage Building	9,355.51
968	Depreciation - Shop Equipment	13,552.32
968	Depreciation - Stockroom Expense	0.00
707	Other:	19,456.18
	243. TOTAL	\$600,983.23

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	\$207,753.97
709-714	Administrative Leave	0.00
724	Fringe Benefits	264,053.29
727	Postage	1,035.80
728	Office Supplies	6,485.55
730	Dues and Subscriptions	12,403.47
801	Contractual Services	0.00
803	Legal Services	4,328.00
804	Auditing and Accounting Services	13,129.43
807	Data Processing	26,793.74
810	Education	7,266.64
850-853	Communications	6,398.20
861	Travel and Mileage	11,553.25
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	593.60
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	5,341.84
931	Building Repair/Maintenance	727.23
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	32,788.82
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	2,214.03
968	Depreciation - Office Equipment and Furniture	18,072.27
	Other:	7,082.20
	244. TOTAL	\$628,021.33
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(5,054.78)
629	Overhead - State Trunkline Maintenance	(97,631.73)
691	Purchase Discounts	(175.49)
	Other:	0.00
	Total Credits to Administrative Expense	\$(102,862.00)
	245. Net Administrative Expense	\$525,159.33

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>
Mancelona Road	Mancelona Twp	51,103.19	Resurfacing
246. Total		<u>\$51,103.19</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	0.46 mi.	x \$198,165.04	0.59 mi.	\$342,075.04
252. Resurfacing	7.37 mi.	1,383,202.12	5.82 mi.	820,380.41
253. Gravel Surfacing	0.00 mi.	0.00	1.76 mi.	230,479.65
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		1,581,367.16		1,392,935.10
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		\$1,581,367.16		\$1,392,935.10

*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 (\$)
BANKS	56.58	0.00	153,331.80	28.14	0.00	69,449.52	1,260	24,267.60
CENTRAL LAKE	37.13	0.00	100,622.30	20.11	0.00	49,631.48	1,246	23,997.96
CHESTONIA	32.30	0.00	87,533.00	5.94	0.00	14,659.92	511	9,841.86
CUSTER	45.41	0.00	123,061.10	14.93	0.00	36,847.24	1,136	21,879.36
ECHO	27.67	0.00	74,985.70	22.23	0.00	54,863.64	877	16,891.02
ELK RAPIDS	8.94	0.00	24,227.40	5.28	0.00	13,031.04	989	19,048.14
FOREST HOME	32.25	0.00	87,397.50	20.96	0.00	51,729.28	1,177	22,669.02
HELENA	25.40	0.00	68,834.00	17.16	0.00	42,350.88	1,001	19,279.26
JORDAN	28.79	0.00	78,020.90	10.95	0.00	27,024.60	992	19,105.92
KEARNEY	44.17	0.00	119,700.70	14.47	0.00	35,711.96	1,222	23,535.72
MANCELONA	145.74	0.00	394,955.41	17.64	0.00	43,535.52	3,010	57,972.60
MILTON	47.89	0.00	129,781.90	17.70	0.00	43,683.60	2,204	42,449.04
STAR	76.38	0.00	206,989.79	8.15	0.00	20,114.20	926	17,834.76
TORCH LAKE	19.36	0.00	52,465.60	5.05	0.00	12,463.40	1,194	22,996.44
WARNER	34.94	0.00	94,687.40	1.72	0.00	4,244.96	416	8,012.16
266. Totals	662.95	0.00	\$1,796,594.50	210.43	0.00	\$519,341.24	18,161	\$349,780.86

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* (\$)
BANKS	0.00	33,531.86	33,531.86	23,193.20
CENTRAL LAKE	0.00	241,558.93	241,558.93	157,856.00
CHESTONIA	0.00	80,589.55	80,589.55	38,115.09
CUSTER	0.00	221,567.39	221,567.39	178,661.30
ECHO	0.00	506,708.22	506,708.22	69,257.00
ELK RAPIDS	0.00	0.00	0.00	122,440.76
FOREST HOME	0.00	0.00	0.00	212,657.06
HELENA	0.00	157,574.14	157,574.14	0.00
JORDAN	0.00	0.00	0.00	67,346.46
KEARNEY	0.00	46,031.28	46,031.28	0.00
MANCELONA	0.00	813,434.36	813,434.36	210,966.86
MILTON	0.00	710,310.78	710,310.78	209,874.29
STAR	0.00	63,550.98	63,550.98	35,980.93
TORCH LAKE	0.00	99,444.77	99,444.77	306,380.63
WARNER	0.00	0.00	0.00	26,785.05
267. Totals	\$0.00	\$2,974,302.26	\$2,974,302.26	\$1,659,514.63

*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: Chip seal CM 90 + fog seal + crack fill

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
474.1902	79,406.77	08/31/2019	Asphalt
504.1955	56,033.57	08/31/2019	Asphalt
504.1956-A	15,981.00	08/31/2019	Asphalt
504.1956-B	42,453.00	08/31/2019	Asphalt
504.1956-C	25,600.00	08/31/2019	Asphalt
504.1956-D	33,827.00	08/31/2019	Asphalt
504.1956-E	40,705.00	08/31/2019	Asphalt
504.1956-F	7,766.00	08/31/2019	Asphalt
504.1956-G	7,746.00	08/31/2019	Asphalt
504.1956-H	37,786.00	08/31/2019	Asphalt
504.1957-A	53,392.00	08/31/2019	Asphalt
504.1957-B	19,355.00	08/31/2019	Asphalt
504.1957-C	11,763.00	08/31/2019	Asphalt
504.1958-A	17,971.00	08/31/2019	Asphalt
504.1958-B	2,839.00	08/31/2019	Asphalt
504.1959	41,188.00	08/31/2019	Asphalt
504.1959-A	53,479.00	08/31/2019	Asphalt
504.1959-B	4,776.00	08/31/2019	Asphalt
504.1959-C	36,023.00	08/31/2019	Asphalt
504.1959-D	13,317.00	08/31/2019	Asphalt
504.1960-A	14,560.00	08/31/2019	Asphalt
504.1960-B	27,869.00	08/31/2019	Asphalt
504.1961-A	32,704.00	08/31/2019	Asphalt
504.1961-B	54,144.00	08/31/2019	Asphalt
504.1961-C	8,733.00	08/31/2019	Asphalt
504.1961-D	55,407.00	08/31/2019	Asphalt
504.1961-E	65,704.00	08/31/2019	Asphalt
504.1961-F	18,819.00	08/31/2019	Asphalt

Work Type: Crush & Shape - 2.5" 4E1 + 1.5" 5E1

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
459.1905	164,633.18	09/06/2019	Asphalt

Year Ended - 2019

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

Work Type: Crush & Shape - 4" 22A, 2" 4E1 + 1.5" 5E1

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.1904	134,328.28	05/31/2019	Asphalt

Work Type: Crush & Shape - GeoGrd, 8" 21AA, 2.5" 4E1 1.5" 5E1

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.1915	342,075.04	09/05/2019	Asphalt

Work Type: Mill 1.5" & Pave 2" HMA (220) 5E1

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.1907	506,338.37	06/07/2019	Asphalt

Work Type: Overlay - 2" HMA (220)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.1917	102,999.98	06/17/2019	Asphalt
489.1925	221,567.39	09/16/2019	Asphalt
489.1927	95,481.00	06/14/2019	Asphalt

Work Type: Overlay - Ultrathin 83 PSY polymer

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
504.1914	48,271.31	07/23/2019	Asphalt
504.1920	92,459.41	06/14/2019	Asphalt

Work Type: Overlay - wedge + 1.5" 5E1 HMA

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.1901	597,956.27	07/17/2019	Asphalt
459.1911	108,431.43	06/20/2019	Asphalt
459.1912	99,444.77	06/20/2019	Asphalt

Year Ended - 2019

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

489.1923	55,589.55	08/16/2019	Asphalt
489.1929	186,187.85	09/17/2019	Asphalt
489.1931	120,908.14	07/11/2019	Asphalt