

**2019**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
**Montmorency 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	\$2,995,991.78
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	607,582.53
b. State Trunkline Maintenance	0.00
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	0.00
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	815.61

**Inventories/Pre-Paid Insurance/Other**

4. Deferred Expense State Aid	0.00
5. Road Materials	355,104.55
6. Equipment Materials and Parts	112,570.45
7. Prepaid Insurance	29,688.00
8. Deferred Expense - Federal Aid	0.00
9. Other	590,050.73

**10. TOTAL ASSETS****\$4,691,803.65**

Year Ended - 2019

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

**Liabilities and Fund Balances****Liabilities**

11. Accounts Payable	\$121,869.34
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	16,239.91
14. Advances	0.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	500,902.00

**Fund Balances**

19. Primary Road Fund	367,714.22
20. Local Road Fund	254,199.56
21. County Road Commission Fund	3,430,878.62
<b>22. Total Fund Balances</b>	<b>4,052,792.40</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$4,691,803.65**

Year Ended - 2019

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

**CAPITAL ASSETS ACCOUNT GROUP**

<u>Assets</u>	(A)	(B)
24. Land		\$47,476.27
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	55,699.50	
26 a.Less: Accumulated Depreciation	0.00	55,699.50
27. Buildings	1,999,377.37	
27 a.Less: Accumulated Depreciation	(834,125.67)	1,165,251.70
28. Equipment - Road	3,862,561.91	
28 a.Less: Accumulated Depreciation	(2,950,689.10)	911,872.81
29. Equipment - Shop	160,820.91	
29 a.Less: Accumulated Depreciation	(113,782.87)	47,038.04
30. Equipment - Engineers	7,234.86	
30 a.Less: Accumulated Depreciation	(7,234.86)	0.00
31. Equipment - Yard and Storage	27,940.07	
31 a.Less: Accumulated Depreciation	(27,940.07)	0.00
32. Equipment and Furniture - Office	60,419.84	
32 a.Less: Accumulated Depreciation	(57,227.77)	3,192.07
33. Infrastructure	23,461,516.00	
33 a.Less: Accumulated Depreciation	(4,673,123.00)	18,788,393.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	<b>36. Total Assets</b>	<b>\$21,018,923.39</b>
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	799,701.03
	37 b.Local	0.00
	37 c.Co. Road Comm.	1,430,829.36
	37 d.Infrastructure	18,788,393.00
	<b>38. Total Equities</b>	<b>\$21,018,923.39</b>
 <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		132,115.86
42. Installment/Lease Purchase Payable		189,433.88
43. Other		0.00
	<b>44. Total Liabilities</b>	<b>\$321,549.74</b>
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<b>\$0.00</b>

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)
<b><u>Taxes</u></b>				
46. County Wide Millage	\$0.00	\$0.00	\$502,059.60	\$502,059.60
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	502,059.60	502,059.60
<b><u>Licenses and Permits</u></b>				
49. Specify	0.00	26,941.40	0.00	26,941.40
<b><u>Federal Sources</u></b>				
50. Surface Tran. Program (STP)	142,453.92	0.00	0.00	142,453.92
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	142,453.92	0.00	0.00	142,453.92
<b>STATE SOURCES</b>				
<b><u>Michigan Transportation Fund</u></b>				
57. Engineering	5,939.63	4,060.37		10,000.00
58. Snow Removal	0.00	49,143.79		49,143.79
59. Urban Road	0.00	0.00		0.00
60. Allocation	2,167,882.70	1,481,979.25		3,649,861.95
61. Total MTF	2,173,822.33	1,535,183.41		3,709,005.74
<b><u>Other</u></b>				
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
<b><u>Economic Development Fund</u></b>				
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	98,551.48		98,551.48
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	0.00	98,551.48		98,551.48
<b>72. Total State Sources</b>	<b>\$2,173,822.33</b>	<b>\$1,633,734.89</b>	<b>\$0.00</b>	<b>\$3,807,557.22</b>

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)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	455,000.62	0.00	455,000.62
75. Other	0.00	0.00	10,486.44	10,486.44
76. Total Contributions	0.00	455,000.62	10,486.44	465,487.06
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		0.00	0.00
78. Trunkline Non-maintenance	0.00		0.00	0.00
79. Salvage Sales	0.00	2,768.95	0.00	2,768.95
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	2,768.95	0.00	2,768.95
<b>Interest and Rents</b>				
82. Interest Earned	35,762.83	3,915.98	7,501.70	47,180.51
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	35,762.83	3,915.98	7,501.70	47,180.51
<b>Other</b>				
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.	(117.34)	0.00	(182.66)	(300.00)
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	45,870.52	45,870.52
91. Total Other	(117.34)	0.00	45,687.86	45,570.52
<b>Other Financing Sources</b>				
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
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$2,351,921.74</b>	<b>\$2,122,361.84</b>	<b>\$565,735.60</b>	<b>\$5,040,019.18</b>

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)
<b>Construction/Capacity Improvement</b>				
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
<b>Preservation - Structural Improvements</b>				
104. Roads	76,820.79	962,503.37		1,039,324.16
105. Structures	0.00	0.00		0.00
106. Safety Projects	164,267.62	0.00		164,267.62
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.	241,088.41	962,503.37		1,203,591.78
<b>Maintenance</b>				
111. Roads	1,374,194.43	1,072,980.62		2,447,175.05
112. Structures	11,634.29	326.17		11,960.46
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	476,699.83	560,237.21		1,036,937.04
115. Traffic Control	11,374.47	5,366.37		16,740.84
116. Total Maintenance	1,873,903.02	1,638,910.37		3,512,813.39
117. Total Construction, Preservation And Maintenance	2,114,991.43	2,601,413.74		4,716,405.17
<b>Other</b>				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	135,104.68	166,177.11		301,281.79
121. Equipment - Net	(31,669.17)	(73,397.43)	(3,470.12)	(108,536.72)
122. Capital Outlay - Net	(108,124.02)	0.00	17,579.15	(90,544.87)
123. Debt Principal Payment	0.00	0.00	100,297.10	100,297.10
124. Interest Expense	0.00	0.00	5,122.66	5,122.66
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	(4,688.51)	92,779.68	119,528.79	207,619.96
<b>128. Total Expenditures</b>	<b>\$2,110,302.92</b>	<b>\$2,694,193.42</b>	<b>\$119,528.79</b>	<b>\$4,924,025.13</b>

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	\$2,351,921.74	\$2,122,361.84	\$565,735.60	\$5,040,019.18
130. Total Expenditures	2,110,302.92	2,694,193.42	119,528.79	4,924,025.13
131. Excess of Revenues Over (Under) Expenditures	241,618.82	(571,831.58)	446,206.81	115,994.05
132. Optional Transfers				
132 a. Primary to Local (50%)	(500,000.00)	500,000.00		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	(500,000.00)	500,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(258,381.18)	(71,831.58)	446,206.81	115,994.05
136. Beginning Fund	626,095.40	326,031.14	2,984,671.81	3,936,798.35
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	626,095.40	326,031.14	2,984,671.81	3,936,798.35
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$367,714.22	\$254,199.56	\$3,430,878.62	\$4,052,792.40



Year Ended - 2019

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

**EQUIPMENT EXPENSE**

## Direct Equipment Expense

141. Labor and Fringe Benefits	\$160,810.00	
142. Depreciation	<u>226,722.66</u>	
143. Other	<u>298,233.30</u>	
<b>144. Total Direct</b>		<u>685,765.96</u>

145. Indirect Equipment Expense		<u>348,975.58</u>
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## Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>217,498.65</u>	
<b>148. Total Operating</b>		<u>\$217,498.65</u>

**149. TOTAL EQUIPMENT EXPENSE** \$1,252,240.19**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	19,628.84	205,355.45		224,984.29
152. Maintenance	377,422.79	714,863.36		1,092,286.15
153. Inventory Operations	0.00	0.00	29,831.04	29,831.04
154. MDOT	0.00		0.00	0.00
155. Other Reimbursable Charges	0.00	0.00	301.29	301.29
156. All Other Charges	0.00	0.00	13,374.14	13,374.14
157. Total Equipment Rental Credits	<u>397,051.63</u>	<u>920,218.81</u>	<u>43,506.47</u>	<u>1,360,776.91</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(108,536.72)</u>

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$397,051.63</u>	<u>\$920,218.81</u>	<u>\$43,506.47</u>	<u>\$1,360,776.91</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	29.18 %	67.62 %	3.20 %	100.00 %
161. Prorated Total Equipment Expense	<u>365,382.46</u>	<u>846,821.38</u>	<u>40,036.35</u>	<u>1,252,240.19</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(31,669.17)</u>	<u>(73,397.43)</u>	<u>(3,470.12)</u>	<u>(108,536.72)</u>

Year Ended - 2019

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

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

	<b>Total Labor Charge</b>	<b>Distributive Calc.</b>
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	6,327.82	5,283.29
165. Primary Maintenance	130,957.18	109,340.18
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	74,911.65	62,546.07
168. Local Maintenance	263,845.33	220,292.62
169. Inventory	10,304.76	0.00
170. Equipment Expense - Direct	87,638.18	73,171.82
171. Equipment Expense - Indirect	78,226.60	65,313.82
172. Equipment Expense - Operating	0.00	0.00
173. Administration	123,291.81	102,940.01
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	80.73	
176. Capital Outlay	0.00	0.00
177. Other	314,921.10	43,827.80
<b>178. Total Payroll</b>	<b>\$1,090,505.16</b>	
179. Less Applicable Payroll	0.00	
<b>180. Total Applicable Labor Cost</b>	<b>\$1,090,505.16</b>	<b>Total Distributive \$682,715.61</b>

	<b>709-714 Vacation Holiday Sick Leave Longevity</b>	<b>719 Workers Comp. Insurance</b>	<b>715 - 718 Soc. Sec. Retirement</b>	<b>716 Health Insurance</b>	<b>717 Life and Disability Insurance</b>	<b>720 - 725 Other</b>	<b>Distributive Total Calc.</b>
181. Total Fringe Benefits	\$153,984.23	\$18,942.05	\$116,981.53	\$260,016.96	\$2,790.84	\$130,000.00	\$682,715.61
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	153,984.23	18,942.05	116,981.53	260,016.96	2,790.84	130,000.00	682,715.61
185. Applicable Labor Cost	817,691.29	817,691.29	817,691.29	817,691.29	817,691.29	817,691.29	
186. Factor	0.188316	0.023165	0.143063	0.317989	0.003413	0.158984	0.834930





Year Ended - 2019

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

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$0.00	\$0.00
204. Fringe Benefits	0.00	0.00
205. Equipment Rental	0.00	0.00
206. Materials	0.00	0.00
207. Handling Charges	0.00	0.00
208. Overhead	0.00	0.00
209. Other	0.00	0.00
<b>210. Total Charges for Current Year</b>	<b>\$0.00</b>	<b>\$0.00</b>
211. Beginning Balance	0.00	0.00
212. Sub-Total	0.00	0.00
213. Less Credits	0.00	0.00
<b>214. Ending Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>

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)	0.00
217. Equipment Road (976, 981)	157,978.82
218. Equipment Shop (977)	27,117.63
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	819.99
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$185,916.44</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	185,916.44	185,916.44
225. Less: Equipment Retirements 689	(117.33)	0.00	(182.67)	(300.00)
226. Sub-total	(117.33)	0.00	185,733.77	185,616.44
227. Less: Depreciation and Depletion 968	(108,006.69)	0.00	(168,154.62)	(276,161.31)
228. Net Capital Outlay Expenditure	<u>\$(108,124.02)</u>	<u>\$0.00</u>	<u>\$17,579.15</u>	<u>\$(90,544.87)</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)	907,825.05	0.00	1,413,250.21	2,321,075.26
230. Percentage of Total	39.11 %	0.00 %	60.89 %	100.00 %
231. Gain or (loss) on disposal of assets 693	(117.34)	0.00	(182.66)	(300.00)

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)

	<b>Primary Road Fund</b>	<b>Local Road Fund</b>	<b>Total</b>
232. Michigan Transportation Fund (MTF) Returns			<u>\$3,709,005.74</u>
<b><u>DEDUCTIONS</u></b>			
233. Administrative Expense (from Page 6 Expenditures)			<u>301,281.79</u>
234. Total Capital Outlay (from Page 13)			<u>185,916.44</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>100,297.10</u>
236. Interest Expense (from Page 6 Expenditures)			<u>5,122.66</u>
236 a. Total Deductions			<u>592,617.99</u>
236 b. Adjusted MTF Returns			<u>3,116,387.75</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$241,088.41</u>	<u>\$962,503.37</u>	<u>1,203,591.78</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,873,903.02</u>	<u>1,638,910.37</u>	<u>3,512,813.39</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>2,114,991.43</u>	<u>2,601,413.74</u>	<u>4,716,405.17</u>
241. 90% of Adjusted MTF Returns			<u>2,804,748.98</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>50,320.00</u>	<u>10,000.00</u>	<u>96,120.00</u>	<u>59,100.00</u>	<u>0.00</u>
Fiscal Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Expenditures (\$)	<u>0.00</u>	<u>164,967.24</u>	<u>267,934.93</u>	<u>0.00</u>	<u>133,865.00</u>
<b>242. TOTAL</b>					<u>\$782,307.17</u>

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

$$\underline{3,709,005.74} \times .10 = \underline{370,900.57}$$



Year Ended - 2019

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

**INDIRECT EQUIPMENT AND STORAGE EXPENSE**  
**Activity 511**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$78,226.60
712-724	Fringe Benefits - Shop Employees	65,313.82
721	Drug Testing	1,093.75
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	5,875.58
733	Welding Supplies	1,925.87
734	Safety Supplies - Shop	5,343.78
736	Tire Shop Supplies	2,641.96
737	Shop Supplies	2,685.93
791	Equipment Material/Parts Inventory Adjustment	5,238.53
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	3,817.59
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	6,043.32
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	4,070.81
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	0.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	0.00
931	Buildings Repairs and Maintenance	41,963.01
932	Yard and Storage Repairs and Maintenance	40,446.49
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	0.00
968	Depreciation - Shop Building	36,049.36
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	11,778.54
968	Depreciation - Stockroom Expense	0.00
707	Other:	36,460.64
	<b>243. TOTAL</b>	<b>\$348,975.58</b>

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	\$123,291.81
709-714	Administrative Leave	0.00
724	Fringe Benefits	102,940.01
727	Postage	1,389.62
728	Office Supplies	450.22
730	Dues and Subscriptions	0.00
801	Contractual Services	5,075.00
803	Legal Services	1,349.40
804	Auditing and Accounting Services	8,029.20
807	Data Processing	12,923.92
810	Education	0.00
850-853	Communications	2,198.71
861	Travel and Mileage	3,815.93
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,525.55
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	0.00
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	608.20
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	1,610.75
	Other:	38,259.19
	<b>244. TOTAL</b>	<b>\$303,467.51</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	(866.92)
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(1,318.80)
	Other:	0.00
	<b>Total Credits to Administrative Expense</b>	<b>\$(2,185.72)</b>
	<b>245. Net Administrative Expense</b>	<b>\$301,281.79</b>

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>
Pleasant Valley Road	Hillman Township	98,551.48	Resurfacing
	<b>246. Total</b>	<u>\$98,551.48</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
<b>ROADS</b>				
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
<b>BRIDGES</b>				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
<b>250. TOTAL CONSTRUCTION/CAPACITY IMP</b>		<b>\$0.00</b>		<b>\$0.00</b>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
251. Reconstruction	0.00 mi.	x \$170,600.48	0.00 mi.	\$962,503.37
252. Resurfacing	0.00 mi.	8,584.31	0.00 mi.	0.00
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	44,636.56	0.00 mi.	0.00
<b>SAFETY PROJECTS</b>				
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.	17,267.06	0.00 ea.	0.00
<b>MISCELLANEOUS</b>				
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		241,088.41		962,503.37
<b>BRIDGES</b>				
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
<b>264. Bridge Subtotals</b>		<b>0.00</b>		<b>0.00</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$241,088.41</b>		<b>\$962,503.37</b>

\*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 (\$)
Albert	107.64	0.00	291,704.40	29.42	0.00	72,608.56	2,526	48,650.76
Avery	32.19	0.00	87,234.90	7.06	0.00	17,424.08	646	12,441.96
Briley	67.02	0.00	181,624.19	19.37	0.00	47,805.16	1,860	35,823.60
Hillman	70.13	0.00	190,052.29	31.76	0.00	78,383.68	2,267	43,662.42
Loud	33.39	0.00	90,486.90	8.68	0.00	21,422.24	293	5,643.18
Montmorency	77.50	0.00	210,025.00	39.49	0.00	97,461.32	1,117	21,513.42
Rust	19.18	0.00	51,977.80	16.99	0.00	41,931.32	561	10,804.86
Vienna	70.10	0.00	189,971.00	14.91	0.00	36,797.88	587	11,305.62
<b>266. Totals</b>	<b>477.15</b>	<b>0.00</b>	<b>\$1,293,076.48</b>	<b>167.68</b>	<b>0.00</b>	<b>\$413,834.24</b>	<b>9,857</b>	<b>\$189,845.82</b>

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**

<b>Township</b>	<b>Construction/ Capacity Improvement (\$)</b>	<b>Preservation - Struct Improvement (\$)</b>	<b>Total (\$)</b>	<b>Township Contributions* (\$)</b>
Albert	0.00	312,259.92	312,259.92	130,039.10
Avery	0.00	0.00	0.00	2,203.75
Briley	0.00	308,295.39	308,295.39	147,340.13
Hillman	0.00	4,938.12	4,938.12	6,380.63
Loud	0.00	0.00	0.00	1,025.00
Montmorency	0.00	337,009.94	337,009.94	157,362.26
Rust	0.00	0.00	0.00	3,833.50
Vienna	0.00	0.00	0.00	6,816.25
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$962,503.37</b>	<b>\$962,503.37</b>	<b>\$455,000.62</b>

\*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 Resurfacing

<b>Project ID/Name</b>	<b>Total Project Cost</b>	<b>Date Open to Traffic</b>	<b>Pavement Type</b>
Meridian Line Road	177,696.74	07/01/2019	Asphalt
County Road 489	188,848.43	07/01/2019	Asphalt
Pleasant Valley Road Part 2	477,317.11	09/01/2019	Asphalt

**Work Type:** Paving Gravel

<b>Project ID/Name</b>	<b>Total Project Cost</b>	<b>Date Open to Traffic</b>	<b>Pavement Type</b>
County Road 622	44,636.56	07/01/2019	Seal Coat
Fleming Road	312,259.92	11/01/2019	Asphalt
Brandt Road	110,219.19	11/01/2019	Seal Coat

**Work Type:** Reconstruction

<b>Project ID/Name</b>	<b>Total Project Cost</b>	<b>Date Open to Traffic</b>	<b>Pavement Type</b>
Hubert Road	226,790.75	11/01/2019	Gravel

**Work Type:** Resurfacing

<b>Project ID/Name</b>	<b>Total Project Cost</b>	<b>Date Open to Traffic</b>	<b>Pavement Type</b>
Gerber Road	240,040.39	08/31/2019	Asphalt
Metzger Road	68,255.00	08/31/2019	Asphalt

Year Ended - 2019

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

## Sub Ledger Report

## Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	MISCELLANEOUS A/R	815.61

## Line: 9 Other (Identify)

Account	Description	Amount (\$)
078	MDOT OTHER RECEIVABLE	89,148.73
078	TAXES RECEIVABLE	500,902.00

## Line: 18 Other (Identify)

Account	Description	Amount (\$)
247	DEFERRED INFLOWS	500,902.00

## Line: 49 Specify - County

Account	Description	Amount (\$)
451	ROAD USE	0.00

## Line: 49 Specify - Local

Account	Description	Amount (\$)
451	ROAD USE	26,941.40

## Line: 55 FS-Other - Local

Account	Description	Amount (\$)
-	ARRA / FISHERIES	0.00

## Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
-	ARRA / FISHERIES	0.00

## Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
546-11	STATE SURPLUS FUNDS	0.00

## Line: 75 CFL-Other - County

Account	Description	Amount (\$)
671-675	MISCELLANEOUS CONTRIBUTIONS	10,486.44

## Line: 80 SC-Other - County

Account	Description	Amount (\$)
0671-687	OTHER	0.00



Year Ended - 2019

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

**Line: 90 Other2 Other - County**

Account	Description	Amount (\$)
0668-000	ROYALTIES	798.18
0687-000	MISCELLANEOUS	45,072.34

**Line: 143 Other - Primary**

Account	Description	Amount (\$)
510	OTHER	140,689.76
941	LEASES	157,543.54

**Line: 156 All Other Charges - County**

Account	Description	Amount (\$)
514	OTHER DISTRIBUTIVE	13,374.14

**Line: 177 Other - Distributive Calculation**

Account	Description	Amount (\$)
514	OTHER DISTRIBUTIVE	43,827.80

**Line: 177 Other - Total Labor Charge**

Account	Description	Amount (\$)
257	ACCRUED WAGES	(4,184.17)
511	DISTRIBUTIVE OTHER	52,492.72
513	DISTRIBUTIVE FRINGES	266,612.55

**Line: 181 Total Fringe Benefits - Other**

Account	Description	Amount (\$)
513-725	OPEB CONTRIBUTION	130,000.00

**Line: 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
514-704	SUPERINTENDENT, WEIGHMASTER, & FRINGES	0.00

**Line: 242 Expenditure10**

Account	Description	Amount (\$)
467.1	Co. Rd. 489	40,550.00
467.8	Meridian Line Road	35,355.00
497.1	Fleming Road	36,960.00
497.3	Gerber Road	21,000.00
497.3	Briley Twp-Atlanta School Heavy Maintenance	0.00
497.3	Co. Rd. 624	0.00

**Line: 243 707 Other**

Account	Description	Amount (\$)
511-716	PHYSICALS	910.00
511-735-	WASTE DISPOSAL	6,241.45

Year Ended - 2019

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

511-735-	MISCELLANEOUS	23,009.96
511-935	SMALL TOOLS	6,299.23

**Line: 244 244 Other**

Account	Description	Amount (\$)
515-736	PRINTING	1,925.09
515-736	DUES & PUBLICATIONS	8,153.50
515-765	DRAIN COMMISSION EXPENSE OTHER	9,150.00
515-802	ENGINEERING	19,030.60

**Line: 257 Other Primary System Expenditure**

Account	Description	Amount (\$)
467.7	Guardrail	17,267.06