

**2019**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
**Wexford 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	\$3,348,406.76
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,069,927.45
b. State Trunkline Maintenance	190,347.57
c. State Transportation Department - Other	6,847.39
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	681,527.25

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

	0.00
4. Deferred Expense State Aid	1,130,910.40
5. Road Materials	256,558.60
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

**10. TOTAL ASSETS****\$6,684,525.42**

Year Ended - 2019

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

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

11. Accounts Payable	\$184,457.02
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	79,060.58
14. Advances	283,480.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	79,274.69
17. Deferred Revenue	19,801.22
18. Other	278,535.49

**Fund Balances**

19. Primary Road Fund	2,635,598.30
20. Local Road Fund	259.70
21. County Road Commission Fund	3,124,058.42
<b>22. Total Fund Balances</b>	<b>5,759,916.42</b>
<b>23. TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$6,684,525.42</u></b>

Year Ended - 2019

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

**CAPITAL ASSETS ACCOUNT GROUP**

<u>Assets</u>	(A)	(B)
24. Land		\$790,316.15
25. Land Improvements	\$462,078.85	
25 a.Less: Accumulated Depreciation	(21,406.54)	440,672.31
26. Depletable Assets	110,158.56	
26 a.Less: Accumulated Depreciation	(70,391.59)	39,766.97
27. Buildings	5,048,267.71	
27 a.Less: Accumulated Depreciation	(2,148,282.70)	2,899,985.01
28. Equipment - Road	9,949,227.62	
28 a.Less: Accumulated Depreciation	(8,541,686.72)	1,407,540.90
29. Equipment - Shop	693,040.96	
29 a.Less: Accumulated Depreciation	(529,462.22)	163,578.74
30. Equipment - Engineers	10,856.38	
30 a.Less: Accumulated Depreciation	(10,226.39)	629.99
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	64,368.98	
32 a.Less: Accumulated Depreciation	(54,309.67)	10,059.31
33. Infrastructure	64,450,321.60	
33 a.Less: Accumulated Depreciation	(23,244,163.80)	41,206,157.80
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>\$46,958,707.18</b>
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	5,830,543.58
	37 d.Infrastructure	41,128,163.60
	<b>38. Total Equities</b>	<b>\$46,958,707.18</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		0.00
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	<b>44. Total Liabilities</b>	<b>\$0.00</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>Taxes</b>				
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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Licenses and Permits</b>				
49. Specify	0.00	0.00	21,800.00	21,800.00
<b>Federal Sources</b>				
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	536,791.24	0.00	536,791.24
56. Total Federal Sources	<u>0.00</u>	<u>536,791.24</u>	<u>0.00</u>	<u>536,791.24</u>
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
57. Engineering	6,004.95	3,995.05		10,000.00
58. Snow Removal	0.00	249,080.02		249,080.02
59. Urban Road	288,391.90	85,462.53		373,854.43
60. Allocation	3,955,106.99	2,631,299.93		6,586,406.92
61. Total MTF	<u>4,249,503.84</u>	<u>2,969,837.53</u>		<u>7,219,341.37</u>
<b>Other</b>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Economic Development Fund</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)	90,000.00	0.00		90,000.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	<u>90,000.00</u>	<u>0.00</u>		<u>90,000.00</u>
<b>72. Total State Sources</b>	<u>\$4,339,503.84</u>	<u>\$2,969,837.53</u>	<u>\$0.00</u>	<u>\$7,309,341.37</u>

Year Ended - 2019

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

## STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	77,478.29	0.00	77,478.29
75. Other	754,234.00	0.00	0.00	754,234.00
76. Total Contributions	754,234.00	77,478.29	0.00	831,712.29
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		1,542,978.76	1,542,978.76
78. Trunkline Non-maintenance	0.00		249,768.67	249,768.67
79. Salvage Sales	0.00	0.00	960.58	960.58
80. Other	0.00	0.00	89,348.15	89,348.15
81. Total Charges	0.00	0.00	1,883,056.16	1,883,056.16
<b>Interest and Rents</b>				
82. Interest Earned	682.23	259.70	4,130.41	5,072.34
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	682.23	259.70	4,130.41	5,072.34
<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.	0.00	0.00	4,000.00	4,000.00
89. Contributions from Private Sources	0.00	0.00	198,562.14	198,562.14
90. Other	0.00	0.00	182,654.49	182,654.49
91. Total Other	0.00	0.00	385,216.63	385,216.63
<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>\$5,094,420.07</b>	<b>\$3,584,366.76</b>	<b>\$2,294,203.20</b>	<b>\$10,972,990.03</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	1,047,261.46	931,758.86		1,979,020.32
105. Structures	61,769.38	0.00		61,769.38
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.	1,109,030.84	931,758.86		2,040,789.70
<b>Maintenance</b>				
111. Roads	485,780.18	1,889,677.99		2,375,458.17
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,000,956.02	612,000.64		1,612,956.66
115. Traffic Control	113,084.22	47,002.15		160,086.37
116. Total Maintenance	1,599,820.42	2,548,680.78		4,148,501.20
117. Total Construction, Preservation And Maintenance	2,708,851.26	3,480,439.64		6,189,290.90
<b>Other</b>				
118. Trunkline Maintenance	0.00		1,437,000.53	1,437,000.53
119. Trunkline Non-maintenance	0.00		249,768.68	249,768.68
120. Administrative Expense	274,621.66	352,844.81		627,466.47
121. Equipment - Net	14,325.64	30,502.86	16,946.93	61,775.43
122. Capital Outlay - Net	0.00	0.00	1,057,616.94	1,057,616.94
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	288,947.30	383,347.67	2,761,333.08	3,433,628.05
<b>128. Total Expenditures</b>	<b>\$2,997,798.56</b>	<b>\$3,863,787.31</b>	<b>\$2,761,333.08</b>	<b>\$9,622,918.95</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	\$5,094,420.07	\$3,584,366.76	\$2,294,203.20	\$10,972,990.03
130. Total Expenditures	2,997,798.56	3,863,787.31	2,761,333.08	9,622,918.95
131. Excess of Revenues Over (Under) Expenditures	<u>2,096,621.51</u>	<u>(279,420.55)</u>	<u>(467,129.88)</u>	<u>1,350,071.08</u>
132. Optional Transfers				0.00
132 a. Primary to Local (50%)	(53,993.44)	53,993.44		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	<u>(53,993.44)</u>	<u>53,993.44</u>		<u>0.00</u>
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>2,042,628.07</u>	<u>(225,427.11)</u>	<u>(467,129.88)</u>	<u>1,350,071.08</u>
136. Beginning Fund	592,970.23	225,686.81	3,591,188.30	4,409,845.34
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	592,970.23	225,686.81	3,591,188.30	4,409,845.34
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	<u>\$2,635,598.30</u>	<u>\$259.70</u>	<u>\$3,124,058.42</u>	<u>\$5,759,916.42</u>



Year Ended - 2019

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

**EQUIPMENT EXPENSE**

Direct Equipment Expense

141. Labor and Fringe Benefits	\$468,930.16	
142. Depreciation	448,136.39	
143. Other	546,329.92	
<b>144. Total Direct</b>		<b>1,463,396.47</b>

145. Indirect Equipment Expense

629,763.94

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	310,745.91	
<b>148. Total Operating</b>		<b>\$310,745.91</b>

**149. TOTAL EQUIPMENT EXPENSE**

\$2,403,906.32

**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	20,052.77	38,921.90		58,974.67
152. Maintenance	523,084.17	1,117,552.29		1,640,636.46
153. Inventory Operations	0.00	0.00	16,714.71	16,714.71
154. MDOT	0.00		581,473.62	581,473.62
155. Other Reimbursable Charges	0.00	0.00	2,014.95	2,014.95
156. All Other Charges	0.00	0.00	42,316.48	42,316.48
157. Total Equipment Rental Credits	543,136.94	1,156,474.19	642,519.76	2,342,130.89

(A)

(B)

(C)

(D)

158. (Gain) or Loss on Usage of Equipment

61,775.43

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	\$543,136.94	\$1,156,474.19	\$642,519.76	\$2,342,130.89
	(A)	(B)	(C)	(D)
160. Percent of Total	23.19 %	49.38 %	27.43 %	100.00 %
161. Prorated Total Equipment Expense	557,462.58	1,186,977.05	659,466.69	2,403,906.32
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	14,325.64	30,502.86	16,946.93	61,775.43

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.	9,439.42	16,853.61
165. Primary Maintenance	191,035.13	127,802.79
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	14,116.07	25,203.54
168. Local Maintenance	341,584.25	443,231.27
169. Inventory	5,027.79	8,976.87
170. Equipment Expense - Direct	168,349.88	300,580.28
171. Equipment Expense - Indirect	73,670.64	131,535.24
172. Equipment Expense - Operating	0.00	0.00
173. Administration	266,710.39	438,533.79
174. State Trunkline Maintenance	258,059.50	
175. Sundry Account Rec.	999.03	
176. Capital Outlay	15,389.05	27,476.38
177. Other	13,268.92	403,622.18
<b>178. Total Payroll</b>	<u>\$1,357,650.07</u>	
179. Less Applicable Payroll	0.00	
<b>180. Total Applicable Labor Cost</b>	<u>\$1,357,650.07</u>	Total Distributive <u>\$1,923,815.95</u>

	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	\$145,133.37	\$14,590.02	\$1,716,421.55	\$475,236.57	\$8,805.87	\$16,543.51	\$2,376,730.89
182. Less: Benefits Recovered	(27,656.93)	(2,780.30)	(327,084.97)	(90,562.10)	(1,678.07)	(3,152.57)	(452,914.94)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	117,476.44	11,809.72	1,389,336.58	384,674.47	7,127.80	13,390.94	1,923,815.95
185. Applicable Labor Cost	1,357,650.07	1,357,650.07	1,357,650.07	1,357,650.07	1,357,650.07	1,357,650.07	
186. Factor	0.086529	0.008699	1.023339	0.283338	0.005250	0.009863	1.417018

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.	1,097,730.79	0.00
189. Primary Maintenance	1,583,519.67	0.00
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	922,265.25	0.00
192. Local Maintenance	2,522,711.99	0.00
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$6,126,227.70</b>	<b>\$0.00</b>

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	183.50	63,010.01	(41,531.00)	0.00	41,400.69	\$63,063.20
196. Applicable Operation Cost	6,126,227.70	6,126,227.70	6,126,227.70	6,126,227.70	6,126,227.70	
197. Factor	0.000030	0.010285	(0.006779)	0.000000	0.006758	\$0.010294

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	
	Primary	Local	Primary	Local	Primary	Local
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	62,684.72	95,363.11	1,046,346.12	836,395.75	1,109,030.84	931,758.86
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,442,836.07	2,457,013.96	156,984.35	91,666.82	1,599,820.42	2,548,680.78
<b>202. Total</b>	<b><u>\$1,505,520.79</u></b>	<b><u>\$2,552,377.07</u></b>	<b><u>\$1,203,330.47</u></b>	<b><u>\$928,062.57</u></b>	<b><u>\$2,708,851.26</u></b>	<b><u>\$3,480,439.64</u></b>

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	\$33,471.37	\$0.00
204. Fringe Benefits	58,564.86	0.00
205. Equipment Rental	75,387.13	0.00
206. Materials	2,543.07	6,310.96
207. Handling Charges	0.00	0.00
208. Overhead	14,447.15	536.43
209. Other	5,933.99	0.00
<b>210. Total Charges for Current Year</b>	<b>\$190,347.57</b>	<b>\$6,847.39</b>
211. Beginning Balance	0.00	0.00
212. Sub-Total	190,347.57	6,847.39
213. Less Credits	0.00	0.00
<b>214. Ending Balance</b>	<b>\$190,347.57</b>	<b>\$6,847.39</b>

Year Ended - 2019

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

**SCHEDULE OF CAPITAL OUTLAY**

215. Land and Improvements (971 - 974)	\$500,435.99
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	1,112,488.76
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)	39,766.97
223. Total Capital Outlay:	<u>\$1,652,691.72</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,652,691.72	1,652,691.72
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	1,652,691.72	1,652,691.72
227. Less: Depreciation and Depletion 968	0.00	0.00	(595,074.78)	(595,074.78)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,057,616.94</u>	<u>\$1,057,616.94</u>

**DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 3)	0.00	0.00	4,776,774.35	4,776,774.35
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	4,000.00	4,000.00

Year Ended - 2019

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

**PRESERVATION EXPENDITURES - 90% OF MTF RETURNS**

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

	<b>Primary Road Fund</b>	<b>Local Road Fund</b>	<b>Total</b>
232. Michigan Transportation Fund (MTF) Returns			\$7,219,341.37
<b><u>DEDUCTIONS</u></b>			
233. Administrative Expense (from Page 6 Expenditures)			627,466.47
234. Total Capital Outlay (from Page 13)			1,652,691.72
235. Debt Principal Payment (from Page 6 Expenditures)			0.00
236. Interest Expense (from Page 6 Expenditures)			0.00
236 a. Total Deductions			2,280,158.19
236 b. Adjusted MTF Returns			4,939,183.18
237. Preser - Struct Imp (from Page 6 Expenditures)	\$1,109,030.84	\$931,758.86	2,040,789.70
238. Routine Maintenance (from Page 6 Expenditures)	1,599,820.42	2,548,680.78	4,148,501.20
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	2,708,851.26	3,480,439.64	6,189,290.90
241. 90% of Adjusted MTF Returns			4,445,264.86

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	2010	2011	2012	2013	2014
Expenditures (\$)	0.00	65,000.00	770,146.34	111,009.72	703,069.75
Fiscal Year	2015	2016	2017	2018	2019
Expenditures (\$)	1,018,382.64	0.00	0.00	0.00	0.00
<b>242. TOTAL</b>					<b>\$2,667,608.45</b>

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

$$7,219,341.37 \times .10 = 721,934.14$$



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	\$65,624.84
712-724	Fringe Benefits - Shop Employees	117,169.87
721	Drug Testing	2,441.89
728	Office Supplies - Shop	990.25
731	Janitor Supplies - Shop	29,169.48
733	Welding Supplies	3,384.01
734	Safety Supplies - Shop	10,559.68
736	Tire Shop Supplies	0.00
737	Shop Supplies	18,055.98
791	Equipment Material/Parts Inventory Adjustment	34,835.51
801	Contractual Services - Shop	1,229.76
805	Health Services	1,500.00
806	Laundry Services	10,255.58
807	Data Processing - Shop	0.00
810	Education Expense - Shop	12,818.43
850-859	Communications - Shop	21,851.38
861	Travel and Mileage - Shop Employees	2,273.63
862	Freight Costs	4,970.15
875	Insurance - Shop Buildings	16,522.40
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	51,032.00
883	Insurance - Underground Tank	756.23
921-923	Utilities - Shop and Storage Buildings	39,858.08
931	Buildings Repairs and Maintenance	74,032.46
932	Yard and Storage Repairs and Maintenance	5,573.30
933	Shop Equipment Repairs and Maintenance	18,291.12
934	Office Equipment Repairs and Maintenance	18,089.37
941	Equipment Rental - Shop Pickup/Wrecker	8,223.92
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	37,862.16
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	50,477.71
968	Depreciation - Stockroom Expense	0.00
707	Other:	(28,085.25)
	<b>243. TOTAL</b>	<b>\$629,763.94</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
		\$237,454.26
703-708	Salaries and Wages	27,922.45
709-714	Administrative Leave	447,510.62
724	Fringe Benefits	108.55
727	Postage	1,950.21
728	Office Supplies	14,406.39
730	Dues and Subscriptions	620.00
801	Contractual Services	5,376.71
803	Legal Services	10,371.00
804	Auditing and Accounting Services	0.00
807	Data Processing	0.00
810	Education	2,966.99
850-853	Communications	17,883.57
861	Travel and Mileage	0.00
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	3,475.65
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	15,873.00
882	Insurance - General Liability	0.00
920-923	Utilities	1,515.10
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	15,645.60
942	Building Rental	0.00
955-956	Miscellaneous	766.80
966-967	Overhead	0.00
968	Depreciation - Buildings	26,380.32
968	Depreciation - Engineering Equipment	257.76
968	Depreciation - Office Equipment and Furniture	7,018.68
	Other:	341.69
	<b>244. TOTAL</b>	<b>\$837,845.35</b>
 <b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	(382.56)
629	Overhead - State Trunkline Maintenance	(165,540.83)
691	Purchase Discounts	(1,237.49)
	Other:	(43,218.00)
	<b>Total Credits to Administrative Expense</b>	<b>\$(210,378.88)</b>
	<b>245. Net Administrative Expense</b>	<b>\$627,466.47</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>
Mackinaw Trail	M115 and S. County Line	90,000.00	Reconstruction
	<b>246. Total</b>	<u>\$90,000.00</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
<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>		<u>\$0.00</u>		<u>\$0.00</u>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
251. Reconstruction	3.50 mi.	x \$1,047,261.46	1.00 mi.	\$206,047.45
252. Resurfacing	0.00 mi.	0.00	0.80 mi.	87,347.38
253. Gravel Surfacing	0.00 mi.	0.00	1.80 mi.	36,797.84
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
<b>SAFETY PROJECTS</b>				
255. Intersection Improvements	0.00 ea.	0.00	0.75 ea.	462,220.80
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	0.00	0.01 ea.	1,381.91
<b>MISCELLANEOUS</b>				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	0.01 ea.	137,963.48
<b>260. Subtotals</b>		<u>1,047,261.46</u>		<u>931,758.86</u>
<b>BRIDGES</b>				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.01 ea.	61,769.38	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
<b>264. Bridge Subtotals</b>		<u>61,769.38</u>		<u>0.00</u>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<u>\$1,109,030.84</u>		<u>\$931,758.86</u>

\*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 (\$)
Antioch	52.24	0.00	141,570.40	9.67	0.00	23,865.56	815	15,696.90
Boon	49.56	0.00	134,307.60	14.17	0.00	34,971.56	687	13,231.62
Cedar Creek	61.18	0.00	165,797.80	9.53	0.00	23,520.04	1,757	33,839.82
Cherry Grove	56.02	5.41	164,538.52	9.22	5.60	101,787.76	2,377	45,781.02
Clam Lake	56.52	15.41	189,413.52	14.66	2.65	73,580.33	2,467	47,514.42
Colfax	50.28	0.00	136,258.80	14.53	0.00	35,860.04	840	16,178.40
Greenwood	44.80	0.00	121,408.00	13.60	0.00	33,564.80	587	11,305.62
Hanover	54.70	0.00	148,237.00	4.95	0.00	12,216.60	1,560	30,045.60
Haring	63.55	13.66	204,348.82	14.87	7.67	144,945.87	3,173	61,111.98
Henderson	36.89	0.00	99,971.90	9.51	0.00	23,470.68	163	3,139.38
Liberty	69.48	0.00	188,290.81	6.50	0.00	16,042.00	861	16,582.86
Selma	46.46	1.81	130,163.72	22.72	4.49	119,440.33	2,093	40,311.18
Slagle	48.07	0.00	130,269.70	8.85	0.00	21,841.80	503	9,687.78
South Branch	37.10	0.00	100,541.00	16.40	0.00	40,475.20	383	7,376.58
Springville	53.29	0.00	144,415.90	7.64	0.00	18,855.52	1,755	33,801.30
Wexford	50.14	0.00	135,879.40	13.44	0.00	33,169.92	1,072	20,646.72
<b>266. Totals</b>	<b>830.28</b>	<b>36.29</b>	<b>\$2,335,412.89</b>	<b>190.26</b>	<b>20.41</b>	<b>\$757,608.01</b>	<b>21,093</b>	<b>\$406,251.18</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>
Antioch				
Boon	0.00	33,087.94	33,087.94	0.00
Cedar Creek				
Cherry Grove	0.00	103,023.73	103,023.73	33,788.84
Clam Lake	0.00	997,865.83	997,865.83	33,788.84
Colfax				
Greenwood				
Hanover	0.00	87,347.38	87,347.38	9,900.61
Haring				
Henderson				
Liberty				
Selma	0.00	153,801.26	153,801.26	0.00
Slagle	0.00	137,963.48	137,963.48	0.00
South Branch	0.00	3,709.90	3,709.90	0.00
Springville				
Wexford				
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$1,516,799.52</b>	<b>\$1,516,799.52</b>	<b>\$77,478.29</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:** Cold in Place recycling

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Mackinaw Trail	894,842.11	08/29/2019	Asphalt

**Work Type:** Dm Correct, Culv Repl

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Hinton Creek culvert	137,963.48	11/07/2019	Gravel

**Work Type:** New materail layer over repaired surface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
usfs	4,942.21	06/10/2019	Gravel
usfs5	21,634.18	08/15/2019	Gravel

**Work Type:** New material layer over non-repaired surface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
usfs1	1,381.91	07/26/2019	Gravel
usfs2	6,511.55	08/07/2019	Gravel
usfs3	3,709.90	08/22/2019	Gravel

**Work Type:** Underseal , spot overlay and overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Hanover twp	87,347.38	08/23/2019	Asphalt

**Work Type:** underseal and double overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
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Year Ended - 2019

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

2019 primary heavy maint	152,419.35	09/13/2019	Asphalt
37 rd	206,047.45	08/22/2019	Asphalt