

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

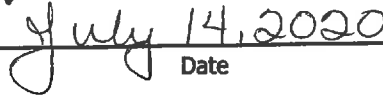
ATTEST



Chief Financial Officer



Chairman



Date

Year Ended - 2019

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

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

1. Cash	\$1,886,054.60
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	791,323.60
b. State Trunkline Maintenance	203,185.57
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	150.00

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	435,026.80
6. Equipment Materials and Parts	99,390.30
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	237,119.90

10. TOTAL ASSETS**\$3,652,250.77**

Year Ended - 2019

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$232,718.48
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	61,999.32
14. Advances	187,187.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	237,119.90
18. Other	641.06

Fund Balances

19. Primary Road Fund	408,645.10
20. Local Road Fund	1,535,204.05
21. County Road Commission Fund	988,735.86
22. Total Fund Balances	2,932,585.01

23. TOTAL LIABILITIES AND FUND BALANCES**\$3,652,250.77**

Year Ended - 2019

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$466,147.15	
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	2,077,316.08		
27 a.Less: Accumulated Depreciation	(1,095,326.62)	981,989.46	
28. Equipment - Road	7,808,954.72		
28 a.Less: Accumulated Depreciation	(6,617,499.52)	1,191,455.20	
29. Equipment - Shop	254,688.40		
29 a.Less: Accumulated Depreciation	(222,449.61)	32,238.79	
30. Equipment - Engineers	88,091.17		
30 a.Less: Accumulated Depreciation	(52,232.33)	35,858.84	
31. Equipment - Yard and Storage	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Equipment and Furniture - Office	57,741.00		
32 a.Less: Accumulated Depreciation	(43,947.28)	13,793.72	
33. Infrastructure	63,579,800.10		
33 a.Less: Accumulated Depreciation	(31,632,437.06)	31,947,363.04	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		\$34,668,846.20
Equities			
37. Plant and Equipment Equity			
	37 a.Primary	38,312.07	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	2,683,171.09	
	37 d.Infrastructure	31,947,363.04	
	38. Total Equities		\$34,668,846.20
Long Term Debt			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		302,735.80	
42. Installment/Lease Purchase Payable		880,773.36	
43. Other		0.00	
	44. Total Liabilities		\$1,183,509.16
Fiduciary Fund			
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)
<u>Taxes</u>				
46. County Wide Millage	\$87,608.88	\$97,540.26	\$51,312.09	\$236,461.23
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	87,608.88	97,540.26	51,312.09	236,461.23
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	0.00	0.00
<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	364,044.29	0.00	0.00	364,044.29
56. Total Federal Sources	364,044.29	0.00	0.00	364,044.29
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	7,427.39	2,572.61		10,000.00
58. Snow Removal	0.00	20,869.02		20,869.02
59. Urban Road	293,536.26	101,751.64		395,287.90
60. Allocation	3,262,451.92	1,130,006.23		4,392,458.15
61. Total MTF	3,563,415.57	1,255,199.50		4,818,615.07
<u>Other</u>				
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
<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)	122,895.65	0.00		122,895.65
69. Urban Area (F)	174,600.00	0.00		174,600.00
70. Other	0.00	0.00		0.00
71. Total EDF	297,495.65	0.00		297,495.65
72. Total State Sources	\$3,860,911.22	\$1,255,199.50	\$0.00	\$5,116,110.72

Year Ended - 2019

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	479,273.54	0.00	479,273.54
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	479,273.54	0.00	479,273.54
Charges for Service				
77. Trunkline Maintenance	0.00		1,176,321.20	1,176,321.20
78. Trunkline Non-maintenance	0.00		60,937.31	60,937.31
79. Salvage Sales	0.00	0.00	14,448.70	14,448.70
80. Other	0.00	0.00	2,080.00	2,080.00
81. Total Charges	0.00	0.00	1,253,787.21	1,253,787.21
Interest and Rents				
82. Interest Earned	4,072.71	9,770.78	4,924.79	18,768.28
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	4,072.71	9,770.78	4,924.79	18,768.28
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.	235.75	0.00	10,649.60	10,885.35
89. Contributions from Private Sources	65,152.25	0.00	44,683.92	109,836.17
90. Other	360,372.00	0.00	750.00	361,122.00
91. Total Other	425,760.00	0.00	56,083.52	481,843.52
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	750,378.00	750,378.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	750,378.00	750,378.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$4,742,397.10	\$1,841,784.08	\$2,116,485.61	\$8,700,666.79

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	1,430,896.89	790,093.51		2,220,990.40
105. Structures	1,494.88	29,241.57		30,736.45
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.	1,432,391.77	819,335.08		2,251,726.85
Maintenance				
111. Roads	722,030.62	1,554,434.91		2,276,465.53
112. Structures	12,981.62	4,199.19		17,180.81
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	678,245.09	930,668.24		1,608,913.33
115. Traffic Control	35,035.39	29,713.19		64,748.58
116. Total Maintenance	1,448,292.72	2,519,015.53		3,967,308.25
117. Total Construction, Preservation And Maintenance	2,880,684.49	3,338,350.61		6,219,035.10
Other				
118. Trunkline Maintenance	0.00		1,072,230.20	1,072,230.20
119. Trunkline Non-maintenance	0.00		60,937.29	60,937.29
120. Administrative Expense	201,653.96	233,691.55		435,345.51
121. Equipment - Net	(28,295.07)	(67,845.80)	(30,838.10)	(126,978.97)
122. Capital Outlay - Net	(7,741.48)	0.00	616,802.02	609,060.54
123. Debt Principal Payment	90,100.68	0.00	116,086.87	206,187.55
124. Interest Expense	10,932.88	0.00	8,176.53	19,109.41
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	266,650.97	165,845.75	1,843,394.81	2,275,891.53
128. Total Expenditures	\$3,147,335.46	\$3,504,196.36	\$1,843,394.81	\$8,494,926.63

Year Ended - 2019

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

STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	\$4,742,397.10	\$1,841,784.08	\$2,116,485.61	\$8,700,666.79
130. Total Expenditures	3,147,335.46	3,504,196.36	1,843,394.81	8,494,926.63
131. Excess of Revenues Over (Under) Expenditures	1,595,061.64	(1,662,412.28)	273,090.80	205,740.16
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,777,994.00)	1,777,994.00		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	(1,777,994.00)	1,777,994.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(182,932.36)	115,581.72	273,090.80	205,740.16
136. Beginning Fund	591,577.46	1,419,622.33	715,645.06	2,726,844.85
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	591,577.46	1,419,622.33	715,645.06	2,726,844.85
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$408,645.10	\$1,535,204.05	\$988,735.86	\$2,932,585.01

Year Ended - 2019

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$426,791.62	
142. Depreciation	295,397.79	
143. Other	563,876.20	
144. Total Direct		1,286,065.61

145. Indirect Equipment Expense		679,525.60
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	322,803.96	
148. Total Operating		\$322,803.96

149. TOTAL EQUIPMENT EXPENSE \$2,288,395.17

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	11,251.73	115,792.31		127,044.04
152. Maintenance	526,972.67	1,174,702.63		1,701,675.30
153. Inventory Operations	0.00	0.00	57,891.61	57,891.61
154. MDOT	0.00		428,514.61	428,514.61
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	57.27	100,191.31	100,248.58
157. Total Equipment Rental Credits	538,224.40	1,290,552.21	586,597.53	2,415,374.14
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				(126,978.97)

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$538,224.40	\$1,290,552.21	\$586,597.53	\$2,415,374.14
	(A)	(B)	(C)	(D)
160. Percent of Total	22.28 %	53.43 %	24.29 %	100.00 %
161. Prorated Total Equipment Expense	509,929.33	1,222,706.41	555,759.43	2,288,395.17
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	(28,295.07)	(67,845.80)	(30,838.10)	(126,978.97)

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.	43,018.19	55,383.25
165. Primary Maintenance	272,302.49	350,572.57
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	57,138.33	73,562.06
168. Local Maintenance	452,685.25	582,805.91
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	186,580.63	240,210.99
171. Equipment Expense - Indirect	158,068.03	203,502.79
172. Equipment Expense - Operating	0.00	0.00
173. Administration	193,248.38	248,795.31
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	1,454.29	1,872.31
178. Total Payroll	\$1,364,495.59	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$1,364,495.59	Total Distributive \$1,756,705.19 ✓

	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	\$223,547.93	\$47,375.66	\$875,011.16	\$797,760.80	\$4,816.09	\$14,327.47	\$1,962,839.11
182. Less: Benefits Recovered	(23,476.60)	(4,975.31)	(91,892.14)	(83,779.43)	(505.78)	(1,504.66)	(206,133.92)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	200,071.33	42,400.35	783,119.02	713,981.37	4,310.31	12,822.81	1,756,705.19
185. Applicable Labor Cost	1,364,495.59	1,364,495.59	1,364,498.59	1,364,495.59	1,364,495.59	1,364,495.59	
186. Factor	0.146627	0.031074	0.573924	0.523257	0.003159	0.009397	1.287438

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.	1,378,360.67	52,536.22
189. Primary Maintenance	1,382,612.81	52,698.29
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	761,084.76	29,008.75
192. Local Maintenance	2,422,479.74	92,336.60
193. Other	46,157.95	1,759.31
194. TOTAL	\$5,990,695.93	\$228,339.17

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	1,408.35	0.00	13,426.48	0.00	213,504.34	\$228,339.17
196. Applicable Operation Cost	5,990,695.93	5,990,695.93	5,990,695.93	5,990,695.93	5,990,695.93	
197. Factor	0.000235	0.000000	0.002241	0.000000	0.035639	\$0.038115

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.	452,366.76	214,195.61	980,025.01	605,139.47	1,432,391.77	819,335.08
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,429,831.11	2,483,747.56	18,461.61	35,267.97	1,448,292.72	2,519,015.53
202. Total	<u>\$1,882,197.87</u>	<u>\$2,697,943.17</u>	<u>\$998,486.62</u>	<u>\$640,407.44</u>	<u>\$2,880,684.49</u>	<u>\$3,338,350.61</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	\$224,477.86	\$894.30
204. Fringe Benefits	177,893.35	1,041.68
205. Equipment Rental	428,064.72	449.89
206. Materials	23,729.25	0.00
207. Handling Charges	0.00	0.00
208. Overhead	117,898.99	4,773.89
209. Other	100,166.03	53,777.53
210. Total Charges for Current Year	\$1,072,230.20	\$60,937.29
211. Beginning Balance	106,719.06	0.00
212. Sub-Total	1,178,949.26	60,937.29
213. Less Credits	(975,763.69)	(60,937.29)
214. Ending Balance	\$203,185.57	\$0.00

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)	52,892.32
217. Equipment Road (976, 981)	891,581.52
218. Equipment Shop (977)	5,383.00
219. Equipment Engineers (978)	4,633.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	11,320.86
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$965,810.70</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	965,810.70	965,810.70
225. Less: Equipment Retirements 689	(171.29)	0.00	(7,722.36)	(7,893.65)
226. Sub-total	(171.29)	0.00	958,088.34	957,917.05
227. Less: Depreciation and Depletion 968	(7,570.19)	0.00	(341,286.32)	(348,856.51)
228. Net Capital Outlay Expenditure	<u>\$(7,741.48)</u>	<u>\$0.00</u>	<u>\$616,802.02</u>	<u>\$609,060.54</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)	46,053.55	0.00	2,080,392.51	2,126,446.06
230. Percentage of Total	2.17 %	0.00 %	97.83 %	100.00 %
231. Gain or (loss) on disposal of assets 693	235.75	0.00	10,649.60	10,885.35

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			\$4,818,615.07
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			435,345.51
234. Total Capital Outlay (from Page 13)			965,810.70
235. Debt Principal Payment (from Page 6 Expenditures)			206,187.55
236. Interest Expense (from Page 6 Expenditures)			19,109.41
236 a. Total Deductions			1,626,453.17
236 b. Adjusted MTF Returns			3,192,161.90
237. Preser - Struct Imp (from Page 6 Expenditures)	\$1,432,391.77	\$819,335.08	2,251,726.85
238. Routine Maintenance (from Page 6 Expenditures)	1,448,292.72	2,519,015.53	3,967,308.25
239. Less Federal Aid for Preser - Struct Imp	(174,600.00)	0.00	(174,600.00)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	2,706,084.49	3,338,350.61	6,044,435.10
241. 90% of Adjusted MTF Returns			2,872,945.71

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>62,829.25</u>	<u>378,090.98</u>	<u>947.10</u>	<u>18,690.00</u>	<u>362,388.52</u>
Fiscal Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Expenditures (\$)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
				242. TOTAL	<u>\$822,945.85</u>

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

$$\underline{4,818,615.07} \times .10 = \underline{481,861.51}$$

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	\$158,068.03
712-724	Fringe Benefits - Shop Employees	203,502.79
721	Drug Testing	2,916.95
728	Office Supplies - Shop	1,143.05
731	Janitor Supplies - Shop	1,034.14
733	Welding Supplies	5,019.19
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	69,766.52
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	3,665.34
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	3,441.99
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	12,238.93
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	36,921.51
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	54,146.83
931	Buildings Repairs and Maintenance	32,340.56
932	Yard and Storage Repairs and Maintenance	24,684.92
933	Shop Equipment Repairs and Maintenance	4,563.09
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	27,192.67
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	8,775.66
968	Depreciation - Stockroom Expense	0.00
707	Other:	30,103.43
	243. TOTAL	\$679,525.60

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	\$193,248.38
709-714	Administrative Leave	0.00
724	Fringe Benefits	248,795.31
727	Postage	2,678.82
728	Office Supplies	9,000.55
730	Dues and Subscriptions	12,634.92
801	Contractual Services	0.00
803	Legal Services	6,066.00
804	Auditing and Accounting Services	10,350.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	7,582.24
861	Travel and Mileage	10,974.66
862	Freight	0.00
873	Public Relations	1,358.99
874	Advertising	1,552.75
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	9,089.01
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	17,515.31
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	5,169.97
	Other:	22,001.48
	244. TOTAL	\$558,018.39
 Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(122,672.88)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(122,672.88)
	245. Net Administrative Expense	\$435,345.51

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>
County Road 581	Felch Township	120,001.67	Resurfacing
County Road 581	Felch Township	40,000.75	GravelSurfacing
	246. Total	<u>\$160,002.42</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	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
252. Resurfacing	6.43 mi.	1,430,896.89	3.86 mi.	790,093.51
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.	0.00
260. Subtotals		1,430,896.89		790,093.51
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.10 ea.	1,494.88	0.10 ea.	29,241.57
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		1,494.88		29,241.57
265. TOTAL PRESERVATION - STRUCT IMP		\$1,432,391.77		\$819,335.08

*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			Population Outside Municipalities	Funds Received (\$)
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)		
Breen	42.90	0.00	116,259.00	15.91	0.00	39,265.88	0	0.00
Breiting	75.74	36.84	291,903.07	37.21	19.83	371,695.07	0	0.00
Felch	51.32	0.00	139,077.20	36.13	0.00	89,168.84	0	0.00
Norway	45.24	6.87	138,758.64	18.07	0.39	50,100.83	0	0.00
Sagola	54.64	0.00	148,074.40	25.65	0.00	63,304.20	0	0.00
Waucedah	40.36	0.00	109,375.60	24.26	0.00	59,873.68	0	0.00
West Branch	24.19	0.00	65,554.90	26.07	0.00	64,340.76	0	0.00
266. Totals	334.39	43.71	\$1,009,002.81	183.30	20.22	\$737,749.26	0	\$0.00

Local Road Rate Per Mile	2710	Primary Road Rate Per Mile	2468
Local Urban Road Rate Per Mile	2352	Primary Urban Road Rate Per Mile	14113
Population Rate Per Capita	19.26		

Year Ended - 2019

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

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Breitung	0.00	545,178.28	545,178.28	330,123.35
Norway	0.00	109,589.63	109,589.63	70,801.12
Waucedah	0.00	131,525.62	131,525.62	78,349.07
267. Totals	\$0.00	\$786,293.53	\$786,293.53	\$479,273.54

*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: 3/4 Ultrathin

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
2019 Breitung Township overlays	233,018.41	06/14/2019	Asphalt

Work Type: Crack Seal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
July 2019 Primary Crack Seal	19,439.67	07/31/2019	Asphalt
July& August 2019 local road crack seal	16,770.51	07/31/2019	Asphalt
June 2019 Local road crack seal	9,183.46	06/27/2019	Asphalt
June 2019 Primary Crack seal	9,781.64	06/21/2019	Asphalt
May 2019 local crack seal	4,691.34	05/17/2019	Asphalt

Work Type: Pulv, Pave 3.5"

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
459.029	301,659.18	06/17/2019	Asphalt

Work Type: Reconstruction - 6" Base, 2" Asp,

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
2019 Breitung crush-shape-pave	76,420.72	06/14/2019	Asphalt
489.0262	208,228.53	10/23/2019	Asphalt
489.0265	27,510.62	10/23/2019	Asphalt
5th Avenue	109,589.63	05/13/2019	Asphalt
Beaver Pete 2019	131,525.62	06/07/2019	Asphalt

Work Type: Reconstruction - 9" base, 3.5" top

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
CR 607 ECR reseach project - FY2018 funding	632,842.03	06/05/2019	Asphalt

Year Ended - 2019

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

Year Ended - 2019

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

Sub Ledger Report

Line: 9 Other (Identify)

Account	Description	Amount (\$)
020	Current Property Tax Rec.	237,119.90

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	Due To State	641.06

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
547.02	Critical Bridge - Final Acct.	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
556.01	DEQ Grant - Cty Rd 607	263,654.92
556.02	Stabilization Rev. - PP Millage	100,389.37

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
560.02	General Fund Disp.	0.00

Line: 70 EDF-Other - Primary

Account	Description	Amount (\$)
-	Jobs Today	0.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
583.11	Cont. Other Govern.	0.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
671	Permitting Fees	2,080.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
645	Timber Sales	0.00
671	Permitting Fees	0.00
675.11	Abandonment Fee	750.00

Line: 90 Other2 Other - Primary

Account	Description	Amount (\$)
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Year Ended - 2019

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

583.13	Cont Other Gov - Delta	360,372.00
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Line: 102 Other - Primary

Account	Description	Amount (\$)
451	Final Acct.	0.00

Line: 109 Other - Local

Account	Description	Amount (\$)
497	SHOULDER RESURF.	0.00

Line: 109 Other - Primary

Account	Description	Amount (\$)
467	SHOULDER RESURF.	0.00

Line: 126 Other - County

Account	Description	Amount (\$)
521	Non-Road Project	0.00

Line: 126 Other - Primary

Account	Description	Amount (\$)
459	IM Portion Lk/Ant Quinn	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Equipment	29,869.38
510	Vouchers	482,851.17
510	Materials	65,404.04
510	Receipts	(14,248.39)

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
510	Direct	29,869.38
511	Indirect	43,966.95
513	Dist. Exp.	103.95
514	Dist. Exp. Other	18,227.42
515	Admin	6,974.25
521	Non-Motorized	0.00
900	Capital Outlay	1,049.36

Line: 156 All Other Charges - Local

Account	Description	Amount (\$)
490	Local Rd Struct - HM	57.27

Line: 156 All Other Charges - Primary

Account	Description	Amount (\$)
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Year Ended - 2019

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

460	Prim Struct HM	0.00
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Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
490.037	Local Struct. - HM	1,872.31

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
490.037	Local Rd Struct - HM	1,454.29

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
513	Jury Duty,OJI,Physicals,CDL,Misc	6,443.92
513 720	Unemployment	1,487.31
513 723	Misc.	1,896.24
716.021	OPEB Actuarial	4,500.00

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
513 720	Unemployment	(156.19)
712	Jury Duty	0.00
716	On Job Injury	(213.01)
716.021	OPEB	(472.58)
722	Physical Examinations	(418.98)
722.01	Renewal Fees for CDL	(44.74)
723	Miscellaneous	(199.16)

Line: 193 Other - Cost of Operations

Account	Description	Amount (\$)
460.039	Cty Rd 573 Bridge	1,440.00
466A	Primary Rd Struct - Maint	12,504.99
488A	Cheese Factory Bridge	28,167.95
496A	Local Rd Struct - Maint.	4,045.01

Line: 193 Other - Distributed Total

Account	Description	Amount (\$)
458A	Cty. Rd 573 Bridge	54.88
466A	Prim. Struct. - Maint.	476.63
488A	Cheese Factory Bridge	1,073.62
496A	Local Struct. - Maint	154.18

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
705	Non Project Engineering	601.58
712.02	Training,Mtg.	43,969.72
740.01	Township Estimates	3,942.59
745	GPS	0.00

Year Ended - 2019

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

745	GPS Internet	4,647.78
750	Safety Exp.	18,383.87
750-756	Engineering	64,413.35
754	Eng. Depreciation	12,124.94
792	Sign Exp.	5,037.88
793-794	Inv. Inspec. & Permit Work	9,641.76
795	Uncapitlized Small Road Equip	320.20
921-931	Utilities & Maint.	50,420.67

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
518	A/P	53,777.53

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
517	Receipts	0.00
517	GWOA	3,970.00
517	A/P	96,196.03

Line: 242 Expenditure10

Account	Description	Amount (\$)
459	Lk Antoine/Quinn Project	0.00
459.040	Lake Antoine Rd Soft Match	0.00

Line: 243 707 Other

Account	Description	Amount (\$)
707	Shop Truck	7,945.41
792	Equip. Rental	18,405.31
863	Leases	1,450.00
929	Greasing Equip.	223.87
930	Equip. Washing	2,078.84

Line: 244 244 Other

Account	Description	Amount (\$)
000	EOY TV's 21 & 23 Dep & Utility to admin from indirect	12,485.46
703.02	Adm. Equip. Usage	6,728.02
731	Misc.	0.00
808	Professional Services	1,500.00
810	Janitorial	1,288.00
812	Bottle Water Rental	0.00

Line: 245 245 Other

Account	Description	Amount (\$)
515 630	Overhead - Sundry Accts.	0.00

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
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Year Ended - 2019

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

459	SHOULDERING	0.00
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Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
459	SHOULDERING	0.00

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
201	Restoration of Drainage	0.00

Line: 259 Other Primary System *Unit

Account	Description	Amount (\$)
459	Gravel Shoulders Kimberly	0.00
521/459	Non Road & Final Acct.	0.00

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
201	Restoration of Drainage	0.00
459	Gravel Shoulders	0.00