

2019

FISCAL YEAR

ANNUAL FINANCIAL REPORT

BOARD OF COUNTY ROAD COMMISSIONERS

Clare 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

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$1,092,336.80
2. Investments	2,351,506.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	537,593.30
b. State Trunkline Maintenance	29,654.00
c. State Transportation Department - Other	123,573.00
d. Due on County Road Agreement	354,693.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	2,554.00
<u>Inventories/Pre-Paid Insurance/Other</u>	
4. Deferred Expense State Aid	0.00
5. Road Materials	212,594.00
6. Equipment Materials and Parts	144,282.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS

\$4,848,786.10

Year Ended - 2019

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	<u>\$144,738.00</u>
12. Notes Payable (Short Term)	<u>0.00</u>
13. Accrued Liability	<u>197,035.00</u>
14. Advances	<u>265,707.16</u>
15. Deferred Revenue - Special Assessment District	<u>0.00</u>
16. Deferred Revenue - EDF Forest Rd.(E)	<u>0.00</u>
17. Deferred Revenue	<u>0.00</u>
18. Other	<u>0.00</u>

Fund Balances

19. Primary Road Fund	<u>896,174.97</u>
20. Local Road Fund	<u>984,379.12</u>
21. County Road Commission Fund	<u>2,360,751.85</u>
22. Total Fund Balances	<u>4,241,305.94</u>
23. TOTAL LIABILITIES AND FUND BALANCES	<u>\$4,848,786.10</u>

Year Ended - 2019

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
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	28,825.00	28,825.00
Federal Sources				
50. Surface Tran. Program (STP)	522,756.00	0.00	0.00	522,756.00
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	0.00	0.00	0.00
56. Total Federal Sources	522,756.00	0.00	0.00	522,756.00
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,920.76	4,079.24		10,000.00
58. Snow Removal	3,452.00	0.00		3,452.00
59. Urban Road	95,036.00	53,745.00		148,781.00
60. Allocation	3,555,002.00	2,449,295.00		6,004,297.00
61. Total MTF	3,659,410.76	2,507,119.24		6,166,530.00
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	402,586.00	293,929.00	0.00	696,515.00
64. Total Other	402,586.00	293,929.00	0.00	696,515.00
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)	113,150.00	0.00		113,150.00
68. Forest Road (E)	70,389.00	0.00		70,389.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	183,539.00	0.00		183,539.00
72. Total State Sources	\$4,245,535.76	\$2,801,048.24	\$0.00	\$7,046,584.00

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	412,298.00	0.00	412,298.00
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	412,298.00	0.00	412,298.00
Charges for Service				
77. Trunkline Maintenance	0.00		977,766.00	977,766.00
78. Trunkline Non-maintenance	0.00		278,921.00	278,921.00
79. Salvage Sales	0.00	0.00	8,646.00	8,646.00
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	1,265,333.00	1,265,333.00
Interest and Rents				
82. Interest Earned	14,977.00	11,339.00	38,606.00	64,922.00
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	14,977.00	11,339.00	38,606.00	64,922.00
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	37,700.00	0.00	37,700.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	69,199.00	69,199.00
91. Total Other	0.00	37,700.00	69,199.00	106,899.00
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				
	\$4,783,268.76	\$3,262,385.24	\$1,401,963.00	\$9,447,617.00

Year Ended - 2019

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

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$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	1,109,812.00	838,858.00		1,948,670.00
105. Structures	62,446.00	0.00		62,446.00
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.	1,172,258.00	838,858.00		2,011,116.00
Maintenance				
111. Roads	1,127,309.00	2,855,675.00		3,982,984.00
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	524,665.00	877,528.00		1,402,193.00
115. Traffic Control	113,688.00	52,379.00		166,067.00
116. Total Maintenance	1,765,662.00	3,785,582.00		5,551,244.00
117. Total Construction, Preservation And Maintenance	2,937,920.00	4,624,440.00		7,562,360.00
Other				
118. Trunkline Maintenance	0.00		993,475.00	993,475.00
119. Trunkline Non-maintenance	0.00		278,921.00	278,921.00
120. Administrative Expense	208,631.34	328,396.66		537,028.00
121. Equipment - Net	(177,184.64)	(610,281.05)	(140,359.31)	(927,825.00)
122. Capital Outlay - Net	0.00	278,362.00	0.00	278,362.00
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	31,446.70	(3,522.39)	1,132,036.69	1,159,961.00
128. Total Expenditures	\$2,969,366.70	\$4,620,917.61	\$1,132,036.69	\$8,722,321.00

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	\$4,783,268.76	\$3,262,385.24	\$1,401,963.00	\$9,447,617.00
130. Total Expenditures	2,969,366.70	4,620,917.61	1,132,036.69	8,722,321.00
131. Excess of Revenues Over (Under) Expenditures	1,813,902.06	(1,358,532.37)	269,926.31	725,296.00
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,728,822.00)	1,728,822.00		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	(1,728,822.00)	1,728,822.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	85,080.06	370,289.63	269,926.31	725,296.00
136. Beginning Fund Adjustment	811,094.91	614,089.49	2,090,825.54	3,516,009.94
137. Beginning Fund Balance Restated	811,094.91	614,089.49	2,090,825.54	3,516,009.94
138. Beginning Fund Balance Restated	811,094.91	614,089.49	2,090,825.54	3,516,009.94
139. Interfund Transfer (County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$896,174.97	\$984,379.12	\$2,360,751.85	\$4,241,305.94

Year Ended - 2019

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$254,757.00	
142. Depreciation	585,446.00	
143. Other	333,627.00	
144. Total Direct		<u>1,173,830.00</u>

145. Indirect Equipment Expense		<u>422,674.00</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	362,169.00	
148. Total Operating		<u>\$362,169.00</u>

149. TOTAL EQUIPMENT EXPENSE \$1,958,673.00

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	27,476.00	104,734.00		132,210.00
152. Maintenance	523,752.00	1,793,873.00		2,317,625.00
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		383,136.00	383,136.00
155. Other Reimbursable Charges	0.00	0.00	17,300.00	17,300.00
156. All Other Charges	0.00	0.00	36,227.00	36,227.00
157. Total Equipment Rental Credits	<u>551,228.00</u>	<u>1,898,607.00</u>	<u>436,663.00</u>	<u>2,886,498.00</u>

	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(927,825.00)</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$551,228.00</u>	<u>\$1,898,607.00</u>	<u>\$436,663.00</u>	<u>\$2,886,498.00</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	19.10 %	65.78 %	15.13 %	100.00 %
161. Prorated Total Equipment Expense	<u>374,043.36</u>	<u>1,288,325.95</u>	<u>296,303.69</u>	<u>1,958,673.00</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(177,184.64)</u>	<u>(610,281.05)</u>	<u>(140,359.31)</u>	<u>(927,825.00)</u>

Year Ended - 2019 Start: 10/01/2018 End: 09/30/2019

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	14,038.00	15,391.00
165. Primary Maintenance	230,664.00	252,880.00
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	47,285.00	51,839.00
168. Local Maintenance	749,355.00	821,527.00
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	121,521.00	133,225.00
171. Equipment Expense - Indirect	69,017.00	75,665.00
172. Equipment Expense - Operating	0.00	0.00
173. Administration	238,920.00	261,931.00
174. State Trunkline Maintenance	247,603.00	
175. Sundry Account Rec.	0.00	0.00
176. Capital Outlay	0.00	0.00
177. Other	330,952.00	
178. Total Payroll	\$2,049,355.00	
179. Less Applicable Payroll	(578,555.00)	
180. Total Applicable Labor Cost	\$1,470,800.00	\$1,612,458.00
181. Total Fringe Benefits	\$242,953.00	\$1,921,238.00
182. Less: Benefits Recovered	(30,816.00)	(275,387.00)
183. Less: Refunds	(22.00)	0.00
184. Benefits to be Distributed	212,115.00	1,612,458.00
185. Applicable Labor Cost	1,470,800.00	1,470,800.00
186. Factor	0.144217	0.000000
709-714		
Vacation		
Holiday		
Sick Leave		
719		
Workers Comp.		
Insurance		
715 - 718		
Soc. Sec.		
Retirement		
716		
Health		
Insurance		
717		
Life and Disability		
Insurance		
720 - 725		
Other		
Total Calc.		

Year Ended - 2019

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

DISTRIBUTIVE EXPENSE - OVERHEAD

Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	425,780.00	0.00
189. Primary Maintenance	1,720,469.00	0.00
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	817,388.00	0.00
192. Local Maintenance	3,688,691.00	0.00
193. Other	0.00	0.00
194. TOTAL	\$6,652,328.00	\$0.00

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	26.00	(9,205.00)	27,729.00	0.00	156,191.00	\$174,741.00
196. Applicable Operation Cost	6,652,328.00	6,652,328.00	6,652,328.00	6,652,328.00	6,652,328.00	
197. Factor	0.000004	(0.001384)	0.004168	0.000000	0.023479	\$0.026266

Year Ended - 2019

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

ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	Primary	Local	Primary	Local	Primary	Local
198. Const/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	64,282.00	265,098.00	1,107,976.00	573,760.00	1,172,258.00	838,858.00
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,331,576.00	3,727,870.00	434,086.00	57,712.00	1,765,662.00	3,785,582.00
202. Total	\$1,395,858.00	\$3,992,968.00	\$1,542,062.00	\$631,472.00	\$2,937,920.00	\$4,624,440.00

Year Ended - 2019

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

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$237,724.00	\$9,879.00
204. Fringe Benefits	264,400.00	10,987.00
205. Equipment Rental	367,125.00	16,012.00
206. Materials	24,747.00	220,192.00
207. Handling Charges	0.00	0.00
208. Overhead	99,479.00	21,851.00
209. Other	0.00	0.00
210. Total Charges for Current Year	\$993,475.00	\$278,921.00
211. Beginning Balance	35,300.00	0.00
212. Sub-Total	1,028,775.00	278,921.00
213. Less Credits	(999,121.00)	(155,348.00)
214. Ending Balance	\$29,654.00	\$123,573.00

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974) \$0.00
 216. Buildings (975) 5,090.00
 217. Equipment Road (976, 981) 937,122.00
 218. Equipment Shop (977) 4,360.00
 219. Equipment Engineers (978) 580.00
 220. Equipment - Yard and Storage (979) 0.00
 221. Equipment Office (980) 0.00
 222. Depletable Assets (987) 0.00
 223. Total Capital Outlay: \$947,152.00

224. Total Capital Outlay: 0.00
 225. Less: Equipment Retirements 689 0.00
 226. Sub-total 0.00
 227. Less: Depreciation and Depletion 968 0.00
 228. Net Capital Outlay Expenditure \$0.00

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

229. Beginning Capital Asset Balance 0.00
 Prior Year's Report (Pg. 3) 0.00 %
 230. Percentage of Total 0.00 %
 231. Gain or (loss) on disposal of assets 693 37,700.00

Primary	Local	County	Total
0.00	2,059,752.41	0.00	2,059,752.41
0.00 %	100.00 %	0.00 %	100.00 %
0.00	37,700.00	0.00	37,700.00

Primary	Local	County	Total
0.00	947,152.00	0.00	947,152.00
0.00	0.00	0.00	0.00
0.00	947,152.00	0.00	947,152.00
0.00	(668,790.00)	0.00	(668,790.00)
\$0.00	\$278,362.00	\$0.00	\$278,362.00

Year Ended - 2019

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

PRESERVATION EXPENDITURES - 90% OF MTF RETURNS

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

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$6,166,530.00</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>537,028.00</u>
234. Total Capital Outlay (from Page 13)			<u>947,152.00</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>1,484,180.00</u>
236 b. Adjusted MTF Returns			<u>4,682,350.00</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$1,172,258.00</u>	<u>\$838,858.00</u>	<u>2,011,116.00</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,765,662.00</u>	<u>3,785,582.00</u>	<u>5,551,244.00</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(522,756.00)</u>	<u>0.00</u>	<u>(522,756.00)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>2,415,164.00</u>	<u>4,624,440.00</u>	<u>7,039,604.00</u>
241. 90% of Adjusted MTF Returns			<u>4,214,115.00</u>

**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 (\$)	1,321,148.57	740,224.87	557,596.15	2,811,681.87	723,213.62
Fiscal Year	2015	2016	2017	2018	2019
Expenditures (\$)	1,290,366.48	1,362,393.85	195,736.46	42,048.00	0.00

242, TOTAL \$9,044,409.87

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

$$6,166,530.00 \times .10 = 616,653.00$$

Year Ended - 2019

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

**INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511**

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$69,017.00
712-724	Fringe Benefits - Shop Employees	75,665.00
721	Drug Testing	3,883.00
728	Office Supplies - Shop	4,300.00
731	Janitor Supplies - Shop	1,836.00
733	Welding Supplies	2,841.00
734	Safety Supplies - Shop	18,112.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	29,558.00
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	5,632.00
807	Data Processing - Shop	2,640.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	2,479.00
861	Travel and Mileage - Shop Employees	2,156.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	56,851.00
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	31,608.00
931	Buildings Repairs and Maintenance	3,296.00
932	Yard and Storage Repairs and Maintenance	19,345.00
933	Shop Equipment Repairs and Maintenance	0.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	20,393.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	39,042.00
968	Depreciation - Storage Building	11,425.00
968	Depreciation - Shop Equipment	17,099.00
968	Depreciation - Stockroom Expense	0.00
707	Other:	5,496.00
	243. TOTAL	\$422,674.00

Year Ended - 2019
 Start: 10/01/2018 End: 09/30/2019

ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION
 (for Compliance with Section 14(4) of Act 51)

Account Number	Account Name	Amount Recorded
703-708	Salaries and Wages	\$238,920.00
709-714	Administrative Leave	0.00
724	Fringe Benefits	261,931.00
727	Postage	1,830.00
728	Office Supplies	4,043.00
730	Dues and Subscriptions	22,878.00
801	Contractual Services	0.00
803	Legal Services	47,889.00
804	Auditing and Accounting Services	14,884.00
807	Data Processing	2,496.00
810	Education	0.00
850-853	Communications	4,069.00
861	Travel and Mileage	6,037.00
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,846.00
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	200.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	26,940.00
882	Insurance - General Liability	0.00
920-923	Utilities	4,641.00
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	1,905.00
966-967	Overhead	0.00
968	Depreciation - Buildings	2,180.00
968	Depreciation - Engineering Equipment	2,909.00
968	Depreciation - Office Equipment and Furniture	10,572.00
	Other:	2,513.00
	244. TOTAL	\$658,683.00
	Less: Credits to Administrative Expense	
646	Handling Charges on Materials Sold	(325.00)
629	Overhead - State Trunkline Maintenance	(121,330.00)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(121,655.00)
	245. Net Administrative Expense	\$537,028.00

Year Ended - 2019

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

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Arthur	43.31	0.00	113,212.34	21.55	0.00	51,310.55	647	12,021.2
Franklin	38.25	0.00	99,985.50	15.80	0.00	37,619.80	825	15,328.5
Freeman	43.77	0.00	114,414.78	11.04	0.00	26,286.24	1,157	21,497.0
Frost	46.15	0.00	120,636.10	16.17	0.00	38,500.77	1,047	19,453.2
Garfield	53.43	0.00	139,666.02	17.56	0.00	41,810.36	1,882	34,967.5
Grant	61.43	11.13	185,831.99	13.09	0.62	39,609.21	3,259	60,552.2
Greenwood	43.09	0.00	112,637.26	14.96	0.00	35,619.76	1,041	19,341.7
Hamilton	38.54	0.00	100,743.56	17.61	0.00	41,929.41	1,829	33,982.8
Hatton	27.47	0.00	71,806.58	22.89	0.00	54,501.09	933	17,335.1
Hayes	93.78	0.00	245,140.92	8.40	0.00	20,000.40	4,675	86,861.5
Lincoln	44.27	0.00	115,721.78	16.95	0.00	40,357.95	1,824	33,889.9
Redding	40.72	0.00	106,442.08	8.32	0.00	19,809.92	526	9,773.0
Sheridan	43.97	0.00	114,937.58	21.93	0.00	52,215.33	1,575	29,263.5
Summerfield	46.60	0.00	121,812.40	14.40	0.00	34,286.40	456	8,472.4
Surrey	46.89	12.52	150,978.34	10.12	6.35	110,557.32	3,606	66,999.4
Winterfield	48.40	0.00	126,517.60	12.64	0.00	30,095.84	459	8,528.2
266. Totals	760.07	23.65	\$2,040,484.83	243.43	6.97	\$674,510.35	25,741	\$478,267.7
Local Road Rate Per Mile			2614	Primary Road Rate Per Mile			2381	
Local Urban Road Rate Per Mile			2269	Primary Urban Road Rate Per Mile			13616	
Population Rate Per Capita			18.58					

Year Ended - 2019

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

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS

Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Arthur	0.00	456,435.00	456,435.00	41,363.00
Franklin	0.00	7,948.00	7,948.00	0.00
Freeman	0.00	179,671.00	179,671.00	87,944.00
Frost	0.00	6,119.00	6,119.00	0.00
Garfield	0.00	0.00	0.00	0.00
Grant	0.00	220,287.00	220,287.00	176,301.00
Greenwood	0.00	112,917.00	112,917.00	19,994.00
Hamilton	0.00	302,219.00	302,219.00	0.00
Hatton	0.00	16,880.00	16,880.00	0.00
Hayes	0.00	7,175.00	7,175.00	0.00
Lincoln	0.00	140,628.00	140,628.00	1,629.00
Redding				
Sheridan	0.00	280,405.00	280,405.00	0.00
Summerfield				
Surrey	0.00	266,234.00	266,234.00	85,067.00
Winterfield	0.00	14,199.00	14,199.00	0.00
267, Totals	\$0.00	\$2,011,117.00	\$2,011,117.00	\$412,298.00

*The Township Contributions Totals and the Funds expended for Construction and Preservation amount may not balance. The Township Contributions list all funds contributed by each township and will balance back to the amount reported on the Statement of Revenues, Line 74, Township Contributions.

The total funds expended are for Construction and Preservation only. They do not contain funds expended for Routine Preventative Maintenance.

Year Ended - 2019

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

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Bituminous overlays of 1.5 inches or less

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
2019 County Wide Paving	271,800.00	09/30/2019	Asphalt
2019 Federal Overlay	632,216.00	09/30/2019	Asphalt

Work Type: Bituminous Resurfacing

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
2019 County Paving over 1.5"	78,527.00	09/30/2019	Asphalt

Work Type: Single Course Chip Seal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Chip Seal And Fog	60,414.00	09/30/2019	Asphalt

Year Ended - 2019

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

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	Accounts Receivable	2,554.00

Line: 9 Other (Identify)

Account	Description	Amount (\$)
546	MTF Revenue August	0.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	Due to State of Michigan	0.00

Line: 49 Specify - County

Account	Description	Amount (\$)
451	Permit Fees	28,825.00

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
521	SRSI	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510.003	Federal Hazard Elimination	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
560 001	Special Winter Maint	0.00
560 002	Local Agency Disbursement	0.00
560 003	General Fund Distributions L	293,929.00

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
560 001	Special Winter Maint	0.00
560 002	Local Agency Disbursement	0.00
560 003	General Fund Distributions P	402,586.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
668.001	Royalties-Oil Lease	0.00
675	Other Contributions	68,506.00
675.1	Other Contributions - ORV	693.00

Year Ended - 2019

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

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Parts, Etc	333,627.00

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
510	Equip Direct	15,834.00
511	Equip Indirect	20,393.00
513	Equip Dist. Fringe	0.00
514	Equip Engineering	0.00
515	Equip Admin	0.00

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
513	Distributive	258,691.00
514	Engineering	72,261.00

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
720	Unemployment	0.00
941	Equipment	0.00

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
703 004	Engineering Wages	57,192.00
707 006	Weigh Master	9,026.00
707 007	Road Wages	12,640.00
707 008	Road Wages	1,897.00
727	Postage	50.00
730	Dues & Publications	303.00
732	Traffic Control Supplies	3,539.00
734	Safety Supplies	1,581.00
735	Supplies	6,943.00
802	Engineering Services	38,719.00
807	Data Processing	718.00
851	Communication	1,350.00
861	Education, Training, Travel	4,250.00
874	Advertising	683.00
941	Equipment Rental	17,300.00

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
675	Other - Adj	0.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
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Projects	Projects (Non-Motorized Improvements)	0.00
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Line: 243 707 Other

Account	Description	Amount (\$)
874	Advertising	1,081.00
935	Shop Small Tools	4,298.00
968.008	Deprecation - Eng Equip	117.00

Line: 244 244 Other

Account	Description	Amount (\$)
731	Janitor	1,836.00
736	Printing	677.00

Line: 257 Other Local System Expenditure

Account	Description	Amount (\$)
521.1	SRSI	0.00

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
459	Safety - Other Colonville Island Curt	0.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
459	Shoulder work	165,250.00