

**2019**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
**Montcalm 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: 10/01/2018 End: 09/30/2019

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

1. Cash	\$171,968.12
2. Investments	2,684,524.03
3. Accounts Receivable :	
a. Michigan Transportation Fund	824,008.17
b. State Trunkline Maintenance	65,495.65
c. State Transportation Department - Other	402,642.08
d. Due on County Road Agreement	546,241.10
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	138,388.08

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

	0.00
4. Deferred Expense State Aid	535,110.66
5. Road Materials	275,925.87
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****\$5,644,303.76**

Year Ended - 2019

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

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

11. Accounts Payable	\$613,871.49
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	61,944.08
14. Advances	346,511.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	81,244.55
18. Other	78,979.46

**Fund Balances**

19. Primary Road Fund	3,322,901.14
20. Local Road Fund	0.00
21. County Road Commission Fund	1,138,852.04
<b>22. Total Fund Balances</b>	<b>4,461,753.18</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$5,644,303.76**

## Year Ended - 2019

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

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$45,227.21
25. Land Improvements	\$5,227,034.83	
25 a.Less: Accumulated Depreciation	0.00	5,227,034.83
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	2,870,922.41	
27 a.Less: Accumulated Depreciation	(1,271,068.30)	1,599,854.11
28. Equipment - Road	10,717,999.08	
28 a.Less: Accumulated Depreciation	(8,491,382.03)	2,226,617.05
29. Equipment - Shop	110,381.88	
29 a.Less: Accumulated Depreciation	(90,457.96)	19,923.92
30. Equipment - Engineers	55,701.91	
30 a.Less: Accumulated Depreciation	(40,459.50)	15,242.41
31. Equipment - Yard and Storage	381,358.18	
31 a.Less: Accumulated Depreciation	(360,524.65)	20,833.53
32. Equipment and Furniture - Office	138,814.55	
32 a.Less: Accumulated Depreciation	(125,307.59)	13,506.96
33. Infrastructure	66,789,424.08	
33 a.Less: Accumulated Depreciation	(29,726,858.61)	37,062,565.47
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		60,614.17
	<b>36. Total Assets</b>	<b>\$46,291,419.66</b>
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	831,809.46
	37 b.Local	0.00
	37 c.Co. Road Comm.	3,170,009.90
	37 d.Infrastructure	42,289,600.30
	<b>38. Total Equities</b>	<b>\$46,291,419.66</b>
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		2,807,777.77
41. Vested Vacation and Sick Leave Payable		140,557.77
42. Installment/Lease Purchase Payable		289,907.19
43. Other		0.00
	<b>44. Total Liabilities</b>	<b>\$3,238,242.73</b>
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<b>\$0.00</b>

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)
<b><u>Taxes</u></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	0.00	0.00	0.00	0.00
<b><u>Licenses and Permits</u></b>				
49. Specify	0.00	0.00	37,886.40	37,886.40
<b><u>Federal Sources</u></b>				
50. Surface Tran. Program (STP)	1,151,903.18	0.00	0.00	1,151,903.18
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	1,040,647.14	0.00	0.00	1,040,647.14
54. High Priority	0.00	0.00	0.00	0.00
55. Other	251,943.22	0.00	0.00	251,943.22
56. Total Federal Sources	2,444,493.54	0.00	0.00	2,444,493.54
<b>STATE SOURCES</b>				
<b><u>Michigan Transportation Fund</u></b>				
57. Engineering	5,788.02	4,211.98		10,000.00
58. Snow Removal	209.69	151.84		361.53
59. Urban Road	90,399.98	39,410.17		129,810.15
60. Allocation	5,248,528.44	3,819,387.97		9,067,916.41
61. Total MTF	5,344,926.13	3,863,161.96		9,208,088.09
<b><u>Other</u></b>				
62. Local Bridge	260,161.79	0.00		260,161.79
63. Other	1,078,612.65	0.00	0.00	1,078,612.65
64. Total Other	1,338,774.44	0.00	0.00	1,338,774.44
<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)	411,723.39	0.00		411,723.39
68. Forest Road (E)	0.00	0.00		0.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	411,723.39	0.00		411,723.39
<b>72. Total State Sources</b>	<b>\$7,095,423.96</b>	<b>\$3,863,161.96</b>	<b>\$0.00</b>	<b>\$10,958,585.92</b>

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)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$148,690.68	\$148,690.68
74. Township Contr.	0.00	2,349,226.34	0.00	2,349,226.34
75. Other	618,750.00	0.00	250,749.16	869,499.16
76. Total Contributions	618,750.00	2,349,226.34	399,439.84	3,367,416.18
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		1,513,371.28	1,513,371.28
78. Trunkline Non-maintenance	0.00		490,307.25	490,307.25
79. Salvage Sales	0.00	0.00	9,846.45	9,846.45
80. Other	0.00	0.00	6,513.42	6,513.42
81. Total Charges	0.00	0.00	2,020,038.40	2,020,038.40
<b>Interest and Rents</b>				
82. Interest Earned	25,511.07	0.00	19,665.25	45,176.32
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	25,511.07	0.00	19,665.25	45,176.32
<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.	20,813.74	0.00	43,263.00	64,076.74
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	91.00	91.00
91. Total Other	20,813.74	0.00	43,354.00	64,167.74
<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	223,810.00	223,810.00
96. Total Other Fin. Sources	0.00	0.00	223,810.00	223,810.00
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$10,204,992.31</b>	<b>\$6,212,388.30</b>	<b>\$2,744,193.89</b>	<b>\$19,161,574.50</b>

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)
<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	2,839,142.88	1,081,159.01		3,920,301.89
105. Structures	1,584,075.85	393.71		1,584,469.56
106. Safety Projects	279,936.91	0.00		279,936.91
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.	4,703,155.64	1,081,552.72		5,784,708.36
<b>Maintenance</b>				
111. Roads	2,091,115.47	3,346,495.21		5,437,610.68
112. Structures	3,428.41	14,454.77		17,883.18
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	768,186.92	2,745,810.60		3,513,997.52
115. Traffic Control	78,690.06	219,472.69		298,162.75
116. Total Maintenance	2,941,420.86	6,326,233.27		9,267,654.13
117. Total Construction, Preservation And Maintenance	7,644,576.50	7,407,785.99		15,052,362.49
<b>Other</b>				
118. Trunkline Maintenance	0.00		1,426,804.43	1,426,804.43
119. Trunkline Non-maintenance	0.00		480,268.75	480,268.75
120. Administrative Expense	85,352.99	82,709.19		168,062.18
121. Equipment - Net	(20,094.82)	(52,548.22)	(16,946.19)	(89,589.23)
122. Capital Outlay - Net	(393,779.90)	0.00	622,431.39	228,651.49
123. Debt Principal Payment	401,111.11	0.00	162,719.56	563,830.67
124. Interest Expense	76,346.26	0.00	8,515.39	84,861.65
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	568,902.34	568,902.34
127. Total Other	148,935.64	30,160.97	3,252,695.67	3,431,792.28
<b>128. Total Expenditures</b>	<b>\$7,793,512.14</b>	<b>\$7,437,946.96</b>	<b>\$3,252,695.67</b>	<b>\$18,484,154.77</b>

Year Ended - 2019

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

## 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	\$10,204,992.31	\$6,212,388.30	\$2,744,193.89	\$19,161,574.50
130. Total Expenditures	7,793,512.14	7,437,946.96	3,252,695.67	18,484,154.77
131. Excess of Revenues Over (Under) Expenditures	2,411,480.17	(1,225,558.66)	(508,501.78)	677,419.73
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,225,558.66)	1,225,558.66		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	(1,225,558.66)	1,225,558.66		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,185,921.51	0.00	(508,501.78)	677,419.73
136. Beginning Fund	2,136,979.63	0.00	1,647,353.82	3,784,333.45
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	2,136,979.63	0.00	1,647,353.82	3,784,333.45
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$3,322,901.14	\$0.00	\$1,138,852.04	\$4,461,753.18



Year Ended - 2019

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

**EQUIPMENT EXPENSE**

Direct Equipment Expense

141. Labor and Fringe Benefits	\$659,730.54	
142. Depreciation	<u>1,109,332.47</u>	
143. Other	<u>454,248.14</u>	
<b>144. Total Direct</b>		<u>2,223,311.15</u>

145. Indirect Equipment Expense		<u>618,702.77</u>
---------------------------------	--	-------------------

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>508,086.97</u>	
<b>148. Total Operating</b>		<u>\$508,086.97</u>

**149. TOTAL EQUIPMENT EXPENSE** \$3,350,100.89

**Equipment Rental Credits:**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	<u>78,474.77</u>	<u>77,948.66</u>		<u>156,423.43</u>
152. Maintenance	<u>693,045.95</u>	<u>1,939,588.53</u>		<u>2,632,634.48</u>
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		<u>414,072.30</u>	<u>414,072.30</u>
155. Other Reimbursable Charges	0.00	0.00	<u>1,679.70</u>	<u>1,679.70</u>
156. All Other Charges	0.00	0.00	<u>234,880.21</u>	<u>234,880.21</u>
157. Total Equipment Rental Credits	<u>771,520.72</u>	<u>2,017,537.19</u>	<u>650,632.21</u>	<u>3,439,690.12</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(89,589.23)</u>

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$771,520.72</u>	<u>\$2,017,537.19</u>	<u>\$650,632.21</u>	<u>\$3,439,690.12</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	22.43 %	58.65 %	18.92 %	100.00 %
161. Prorated Total Equipment Expense	<u>751,425.90</u>	<u>1,964,988.97</u>	<u>633,686.02</u>	<u>3,350,100.89</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(20,094.82)</u>	<u>(52,548.22)</u>	<u>(16,946.19)</u>	<u>(89,589.23)</u>

Year Ended - 2019

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

**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.	49,042.13	68,012.31
165. Primary Maintenance	326,261.46	452,463.95
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	36,402.02	50,482.83
168. Local Maintenance	861,461.77	1,194,687.21
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	276,406.35	383,324.19
171. Equipment Expense - Indirect	132,025.28	183,094.50
172. Equipment Expense - Operating	0.00	0.00
173. Administration	133,055.40	184,523.09
174. State Trunkline Maintenance	269,670.87	
175. Sundry Account Rec.	1,248.25	
176. Capital Outlay	8,154.47	0.00
177. Other	714,150.56	0.00
<b>178. Total Payroll</b>	<b>\$2,807,878.56</b>	
179. Less Applicable Payroll	(993,224.15)	
<b>180. Total Applicable Labor Cost</b>	<b>\$1,814,654.41</b>	Total Distributive <b>\$2,516,588.08</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	\$310,499.52	\$139,334.96	\$1,199,518.87	\$942,919.61	\$61,075.99	\$157,741.00	\$2,811,089.95
182. Less: Benefits Recovered	(32,989.55)	(12,707.52)	(122,531.01)	(101,021.28)	(5,519.09)	(2,991.47)	(277,759.92)
183. Less: Refunds	0.00	(16,741.95)	0.00	0.00	0.00	0.00	(16,741.95)
184. Benefits to be Distributed	277,509.97	109,885.49	1,076,987.86	841,898.33	55,556.90	154,749.53	2,516,588.08
185. Applicable Labor Cost	1,814,654.41	1,814,654.41	1,814,654.41	1,814,654.41	1,814,654.41	1,814,654.41	
186. Factor	0.152927	0.060554	0.593495	0.463944	0.030616	0.085278	1.386814

Year Ended - 2019

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

**DISTRIBUTIVE EXPENSE - OVERHEAD**  
**Account No. 705 - 957**

	<b>Cost of Operations</b>	<b>Distributed Total</b>
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	4,409,797.69	225,345.64
189. Primary Maintenance	2,367,951.90	121,005.01
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	980,942.62	50,127.27
192. Local Maintenance	4,882,066.93	249,479.13
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$12,640,759.14</b>	<b>\$645,957.05</b>

	<b>790 Small Road Tools</b>	<b>791 Inventory Adjustment</b>	<b>882 Liability</b>	<b>716 Health Insurance</b>	<b>Other</b>	<b>Total</b>
195. Expenses Distributed	53,903.18	15,375.92	34,259.59	412,203.04	130,215.32	\$645,957.05
196. Applicable Operation Cost	12,640,759.14	12,640,759.14	12,640,759.14	12,640,759.14	12,640,759.14	
197. Factor	0.004264	0.001216	0.002710	0.032609	0.010301	\$0.051100

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	
	<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.	453,187.40	234,869.14	4,249,968.24	846,683.58	4,703,155.64	1,081,552.72
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	2,051,642.81	4,843,205.97	889,778.05	1,483,027.30	2,941,420.86	6,326,233.27
<b>202. Total</b>	<u>\$2,504,830.21</u>	<u>\$5,078,075.11</u>	<u>\$5,139,746.29</u>	<u>\$2,329,710.88</u>	<u>\$7,644,576.50</u>	<u>\$7,407,785.99</u>

Year Ended - 2019

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

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$269,670.87	\$5,549.73
204. Fringe Benefits	270,414.94	5,639.63
205. Equipment Rental	409,506.73	4,565.57
206. Materials	364,854.04	451,261.46
207. Handling Charges	0.00	0.00
208. Overhead	112,357.85	13,252.36
209. Other	(1,243.52)	0.00
<b>210. Total Charges for Current Year</b>	<b>\$1,425,560.91</b>	<b>\$480,268.75</b>
211. Beginning Balance	47,779.16	95,562.62
212. Sub-Total	1,473,340.07	575,831.37
213. Less Credits	(1,407,844.42)	(173,189.29)
<b>214. Ending Balance</b>	<b>\$65,495.65</b>	<b>\$402,642.08</b>

Year Ended - 2019

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

**SCHEDULE OF CAPITAL OUTLAY**

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	60,614.17
217. Equipment Road (976, 981)	1,380,413.85
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)	0.00
223. Total Capital Outlay:	<u>\$1,441,028.02</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,441,028.02	1,441,028.02
225. Less: Equipment Retirements 689	(9,389.73)	0.00	(19,519.53)	(28,909.26)
226. Sub-total	(9,389.73)	0.00	1,421,508.49	1,412,118.76
227. Less: Depreciation and Depletion 968	(384,390.17)	0.00	(799,077.10)	(1,183,467.27)
228. Net Capital Outlay Expenditure	<u>\$(393,779.90)</u>	<u>\$0.00</u>	<u>\$622,431.39</u>	<u>\$228,651.49</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)	1,225,861.18	0.00	2,548,049.61	3,773,910.79
230. Percentage of Total	32.48 %	0.00 %	67.52 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>20,813.74</u>	<u>0.00</u>	<u>43,263.00</u>	<u>64,076.74</u>

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)

	<b>Primary Road Fund</b>	<b>Local Road Fund</b>	<b>Total</b>
232. Michigan Transportation Fund (MTF) Returns			<u>\$9,208,088.09</u>
<b><u>DEDUCTIONS</u></b>			
233. Administrative Expense (from Page 6 Expenditures)			<u>168,062.18</u>
234. Total Capital Outlay (from Page 13)			<u>1,441,028.02</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>563,830.67</u>
236. Interest Expense (from Page 6 Expenditures)			<u>84,861.65</u>
236 a. Total Deductions			<u>2,257,782.52</u>
236 b. Adjusted MTF Returns			<u>6,950,305.57</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$4,703,155.64</u>	<u>\$1,081,552.72</u>	<u>5,784,708.36</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>2,941,420.86</u>	<u>6,326,233.27</u>	<u>9,267,654.13</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(1,403,846.40)</u>	<u>0.00</u>	<u>(1,403,846.40)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>6,240,730.10</u>	<u>7,407,785.99</u>	<u>13,648,516.09</u>
241. 90% of Adjusted MTF Returns			<u>6,255,275.01</u>

Year Ended - 2019

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

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

<b>Fiscal Year</b>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<b>Expenditures (\$)</b>	<u>27,444.00</u>	<u>0.00</u>	<u>173,097.00</u>	<u>0.00</u>	<u>93,411.00</u>
<b>Fiscal Year</b>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<b>Expenditures (\$)</b>	<u>10,524.00</u>	<u>0.00</u>	<u>360,330.46</u>	<u>184,209.03</u>	<u>73,288.00</u>
<b>242. TOTAL</b>					<u>\$922,303.49</u>

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

$$\underline{9,208,088.09} \times .10 = \underline{920,808.81}$$



Year Ended - 2019

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

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

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$114,626.18
712-724	Fringe Benefits - Shop Employees	183,094.50
721	Drug Testing	2,503.35
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	1,594.24
733	Welding Supplies	3,488.81
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	16,070.23
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	2,259.66
806	Laundry Services	9,344.21
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	13,614.58
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	1,755.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	27,731.52
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	53,784.00
931	Buildings Repairs and Maintenance	50,880.26
932	Yard and Storage Repairs and Maintenance	2,553.88
933	Shop Equipment Repairs and Maintenance	7,327.85
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	6,173.71
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	5,144.49
968	Depreciation - Shop Building	64,294.68
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	0.00
968	Depreciation - Stockroom Expense	0.00
707	Other:	52,461.62
	<b>243. TOTAL</b>	<b>\$618,702.77</b>

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	\$130,942.08
709-714	Administrative Leave	0.00
724	Fringe Benefits	184,523.09
727	Postage	1,204.61
728	Office Supplies	6,947.28
730	Dues and Subscriptions	17,396.10
801	Contractual Services	6,978.54
803	Legal Services	1,874.00
804	Auditing and Accounting Services	7,400.00
807	Data Processing	17,162.50
810	Education	295.00
850-853	Communications	5,816.15
861	Travel and Mileage	9,213.59
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,427.79
875	Insurance - Building and Contents	3,779.72
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	11,244.17
882	Insurance - General Liability	0.00
920-923	Utilities	8,546.52
931	Building Repair/Maintenance	13,639.45
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	1,360.28
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	4,533.48
	Other:	22,839.04
	<b>244. TOTAL</b>	<b>\$457,123.39</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(112,203.55)
691	Purchase Discounts	(12,270.94)
	Other:	(164,586.72)
	<b>Total Credits to Administrative Expense</b>	<b>\$(289,061.21)</b>
	<b>245. Net Administrative Expense</b>	<b>\$168,062.18</b>

Year Ended - 2019

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

**Forest Road Report**

This information is required by Act 231, P.A. of 1987, as amended.

Road Name

Location

Amount Spent (\$)

Project Type

**246. Total**

Year Ended - 2019

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

**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 \$0.00	0.00 mi.	\$0.00
252. Resurfacing	13.90 mi.	2,798,155.08	5.49 mi.	673,040.90
253. Gravel Surfacing	2.50 mi.	40,987.80	19.05 mi.	408,118.11
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	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	1.50 ea.	279,936.91	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		3,119,079.79		1,081,159.01
<b>BRIDGES</b>				
261. Replacement	1.00 ea.	1,584,075.85	0.00 ea.	393.71
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>1,584,075.85</b>		<b>393.71</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$4,703,155.64</b>		<b>\$1,081,552.72</b>

\*All Units are to be reported in the Fiscal Year that the project is opened for use.

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 (\$)
Belvidere	67.50	0.00	176,445.00	20.50	0.00	48,810.50	2,438	45,298.04
Bloomer	46.49	0.00	121,524.86	22.60	0.00	53,810.60	3,039	56,464.62
Bushnell	53.55	0.00	139,979.70	8.00	0.00	19,048.00	2,111	39,222.38
Cato	70.67	0.00	184,731.38	12.58	0.00	29,952.98	2,920	54,253.60
Crystal	65.72	0.00	171,792.08	25.90	0.00	61,667.90	2,824	52,469.92
Day	46.89	0.00	122,570.46	23.50	0.00	55,953.50	1,282	23,819.56
Douglass	61.26	0.00	160,133.64	24.90	0.00	59,286.90	2,377	44,164.66
Eureka	51.35	17.68	174,344.82	12.37	3.37	75,338.89	3,271	60,775.18
Evergreen	54.71	0.00	143,011.94	18.25	0.00	43,453.25	2,922	54,290.76
Fairplain	57.75	0.00	150,958.50	15.00	0.00	35,715.00	1,826	33,927.08
Ferris	58.99	0.00	154,199.86	18.00	0.00	42,858.00	1,379	25,621.82
Home	49.34	0.00	128,974.76	23.00	0.00	54,763.00	2,708	50,314.64
Maple Valley	60.35	0.00	157,754.90	22.80	0.00	54,286.80	2,083	38,702.14
Montcalm	56.12	0.00	146,697.68	15.70	3.26	81,769.86	3,178	59,047.24
Pierson	51.02	0.00	133,366.28	26.54	0.00	63,191.74	2,866	53,250.28
Pine	44.43	0.00	116,140.02	22.90	0.00	54,524.90	1,654	30,731.32
Reynolds	53.23	0.00	139,143.22	15.51	0.00	36,929.31	4,279	79,503.82
Richland	57.81	0.00	151,115.34	18.70	0.00	44,524.70	2,868	53,287.44
Sidney	56.80	0.00	148,475.20	19.30	0.00	45,953.30	2,563	47,620.54
Winfield	61.23	0.00	160,055.22	13.50	0.00	32,143.50	2,049	38,070.42
<b>266. Totals</b>	<b>1,125.21</b>	<b>17.68</b>	<b>\$2,981,414.86</b>	<b>379.55</b>	<b>6.63</b>	<b>\$993,982.63</b>	<b>50,637</b>	<b>\$940,835.46</b>

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**

<b>Township</b>	<b>Construction/ Capacity Improvement (\$)</b>	<b>Preservation - Struct Improvement (\$)</b>	<b>Total (\$)</b>	<b>Township Contributions* (\$)</b>
Belvidere	0.00	47,105.33	47,105.33	92,994.30
Bloomer	0.00	743.78	743.78	106,840.46
Bushnell	0.00	63,042.41	63,042.41	77,408.11
Cato	0.00	120,335.15	120,335.15	137,151.70
Crystal	0.00	64,476.86	64,476.86	156,804.32
Day	0.00	172,239.27	172,239.27	141,493.89
Douglass	0.00	58,357.42	58,357.42	101,778.16
Eureka	0.00	98,656.74	98,656.74	178,337.63
Evergreen	0.00	32,903.25	32,903.25	60,997.57
Fairplain	0.00	12,726.28	12,726.28	77,317.05
Ferris	0.00	64,878.72	64,878.72	62,281.46
Home	0.00	0.00	0.00	92,110.65
Maple Valley	0.00	41,193.75	41,193.75	167,355.21
Montcalm	0.00	0.00	0.00	170,514.93
Pierson	0.00	98,852.18	98,852.18	137,130.90
Pine	0.00	20,514.26	20,514.26	103,307.34
Reynolds	0.00	0.00	0.00	136,678.06
Richland	0.00	120,975.05	120,975.05	162,488.61
Sidney	0.00	0.00	0.00	109,529.75
Winfield	0.00	64,552.27	64,552.27	76,706.24
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$1,081,552.72</b>	<b>\$1,081,552.72</b>	<b>\$2,349,226.34</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: 10/01/2018 End: 09/30/2019

**ASSET MANAGEMENT**  
**Projects Completed During the County Fiscal Year**

Work Type: Crush &amp; Shape &amp; Resurf

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
19005	81,360.42	06/28/2019	Asphalt
18014	434,133.46	08/14/2019	Asphalt
18006	224,994.74	11/02/2018	Asphalt
18005	135,983.53	11/02/2018	Asphalt
18001	1,077,744.52	10/12/2018	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>
19003	78,929.95	08/30/2019	Asphalt
19006	129,479.12	08/30/2019	Asphalt
19007	82,397.99	08/30/2019	Asphalt
19013	137,324.95	08/30/2019	Asphalt
19004	85,022.88	08/30/2019	Asphalt
190066	0.00	08/30/2019	Asphalt
19009	42,919.61	08/30/2019	Asphalt
19010	41,638.44	08/30/2019	Asphalt
19012	107,815.39	08/30/2019	Asphalt
19014	43,518.88	08/30/2019	Asphalt
19016	252,734.76	08/30/2019	Asphalt
19015	82,938.14	08/30/2019	Asphalt