

2019

FISCAL YEAR

ANNUAL FINANCIAL REPORT

**BOARD OF COMMISSIONERS
ACTING AS THE BOARD OF COUNTY ROAD COMMISSIONERS**

Calhoun 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

8/6/2020

Date

Year Ended - 2019

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

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

1. Cash	\$818,513.24
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	2,227,358.26
b. State Trunkline Maintenance	245,828.22
c. State Transportation Department - Other	26,203.53
d. Due on County Road Agreement	255,897.22
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	3,924,317.98

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	856,875.02
6. Equipment Materials and Parts	341,023.77
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	20,918.50

10. TOTAL ASSETS**\$8,716,935.74**

Year Ended - 2019

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$851,115.19
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	952,753.56
14. Advances	1,354,017.07
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	3,103,298.79
18. Other	0.00

Fund Balances

19. Primary Road Fund	1,759,549.79
20. Local Road Fund	0.00
21. County Road Commission Fund	696,201.34
22. Total Fund Balances	2,455,751.13

23. TOTAL LIABILITIES AND FUND BALANCES**\$8,716,935.74**

Year Ended - 2019

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$209,471.89
25. Land Improvements	\$41,744,716.94	
25 a.Less: Accumulated Depreciation	(46,018.76)	41,698,698.18
26. Depletable Assets	144,461.49	
26 a.Less: Accumulated Depreciation	(144,461.49)	0.00
27. Buildings	2,438,376.73	
27 a.Less: Accumulated Depreciation	(1,569,521.48)	868,855.25
28. Equipment - Road	17,424,731.71	
28 a.Less: Accumulated Depreciation	(12,048,803.24)	5,375,928.47
29. Equipment - Shop	672,982.00	
29 a.Less: Accumulated Depreciation	(237,699.99)	435,282.01
30. Equipment - Engineers	91,187.05	
30 a.Less: Accumulated Depreciation	(31,609.76)	59,577.29
31. Equipment - Yard and Storage	804,803.24	
31 a.Less: Accumulated Depreciation	(696,796.79)	108,006.45
32. Equipment and Furniture - Office	509,764.21	
32 a.Less: Accumulated Depreciation	(403,657.40)	106,106.81
33. Infrastructure	67,498,432.18	
33 a.Less: Accumulated Depreciation	(25,483,630.50)	42,014,801.68
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		221,570.09
	36. Total Assets	\$91,098,298.12
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	49,083,496.44
	37 d.Infrastructure	42,014,801.68
	38. Total Equities	\$91,098,298.12
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		39,012,750.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		244,171.70
42. Installment/Lease Purchase Payable		2,822,568.05
43. Other		0.00
	44. Total Liabilities	\$42,079,489.75
 <u>Fiduciary Fund</u>		
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)
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	131,678.33	131,678.33
Federal Sources				
50. Surface Tran. Program (STP)	1,009,881.33	374,590.74	0.00	1,384,472.07
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	21,252.14	0.00	0.00	21,252.14
54. High Priority	27,998.81	0.00	0.00	27,998.81
55. Other	48,418.43	745,574.24	0.00	793,992.67
56. Total Federal Sources	1,107,550.71	1,120,164.98	0.00	2,227,715.69
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	7,183.71	2,816.29		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	1,019,050.56	416,738.75		1,435,789.31
60. Allocation	8,612,160.45	3,376,296.12		11,988,456.57
61. Total MTF	9,638,394.72	3,795,851.16		13,434,245.88
Other				
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
Economic Development Fund				
65. Target Industries (A)	(42,992.33)	0.00		(42,992.33)
66. Urban Congestion (C)	241,236.19	76,695.38		317,931.57
67. Rural Primary (D)	189,129.60	0.00		189,129.60
68. Forest Road (E)	0.00	0.00		0.00
69. Urban Area (F)	(7,870.78)	0.00		(7,870.78)
70. Other	0.00	0.00		0.00
71. Total EDF	379,502.68	76,695.38		456,198.06
72. Total State Sources	\$10,017,897.40	\$3,872,546.54	\$0.00	\$13,890,443.94

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.	168,908.23	993,663.70	0.00	1,162,571.93
75. Other	64,071.99	5,741.30	1,553.83	71,367.12
76. Total Contributions	232,980.22	999,405.00	1,553.83	1,233,939.05
Charges for Service				
77. Trunkline Maintenance	2,735,343.29		0.00	2,735,343.29
78. Trunkline Non-maintenance	262,966.74		0.00	262,966.74
79. Salvage Sales	0.00	0.00	12,945.50	12,945.50
80. Other	0.00	0.00	80,873.39	80,873.39
81. Total Charges	2,998,310.03	0.00	93,818.89	3,092,128.92
Interest and Rents				
82. Interest Earned	17,292.02	0.00	47,994.28	65,286.30
83. Property Rentals	0.00	0.00	6,755.00	6,755.00
84. Total Interest/Rents	17,292.02	0.00	54,749.28	72,041.30
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	15,000.00	15,000.00
87. Sundry Refunds	0.00	0.00	547.86	547.86
88. Gain (Loss) Equip. Disp.	0.00	0.00	53,898.41	53,898.41
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	760,438.20	760,438.20
91. Total Other	0.00	0.00	829,884.47	829,884.47
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	951,492.00	951,492.00
96. Total Other Fin. Sources	0.00	0.00	951,492.00	951,492.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$14,374,030.38	\$5,992,116.52	\$2,063,176.80	\$22,429,323.70

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	4,802,110.45	2,218,889.74		7,021,000.19
105. Structures	651,249.64	1,070,079.06		1,721,328.70
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.	5,453,360.09	3,288,968.80		8,742,328.89
Maintenance				
111. Roads	4,417,640.16	4,219,104.96		8,636,745.12
112. Structures	239,657.23	29,071.37		268,728.60
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	921,642.84	827,092.74		1,748,735.58
115. Traffic Control	255,356.75	91,384.05		346,740.80
116. Total Maintenance	5,834,296.98	5,166,653.12		11,000,950.10
117. Total Construction, Preservation And Maintenance	11,287,657.07	8,455,621.92		19,743,278.99
Other				
118. Trunkline Maintenance	2,497,787.91		0.00	2,497,787.91
119. Trunkline Non-maintenance	263,974.47		0.00	263,974.47
120. Administrative Expense	374,881.25	280,824.80		655,706.05
121. Equipment - Net	285,879.11	159,066.27		478,258.34
122. Capital Outlay - Net	0.00	0.00	(595,460.50)	(595,460.50)
123. Debt Principal Payment	0.00	0.00	3,562,145.66	3,562,145.66
124. Interest Expense	0.00	0.00	1,512,526.22	1,512,526.22
125. Drain Assessment	0.00	0.00	15,657.45	15,657.45
126. Other	277,304.53	149,317.82	372,392.06	799,014.41
127. Total Other	3,699,827.27	589,208.89	4,900,573.85	9,189,610.01
128. Total Expenditures	\$14,987,484.34	\$9,044,830.81	\$4,900,573.85	\$28,932,889.00

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	\$14,374,030.38	\$5,992,116.52	\$2,063,176.80	\$22,429,323.70
130. Total Expenditures	14,987,484.34	9,044,830.81	4,900,573.85	28,932,889.00
131. Excess of Revenues Over (Under) Expenditures	(613,453.96)	(3,052,714.29)	(2,837,397.05)	(6,503,565.30)
132. Optional Transfers				
132 a. Primary to Local (50%)	0.00	0.00		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	0.00	0.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(613,453.96)	(3,052,714.29)	(2,837,397.05)	(6,503,565.30)
136. Beginning Fund	2,373,003.75	0.00	6,586,310.18	8,959,313.93
137. Adjustment	0.00	0.00	2.50	2.50
138. Beginning Fund Balance Restated	2,373,003.75	0.00	6,586,312.68	8,959,316.43
139. Interfund Transfer(County to Primary and/or Local)	0.00	3,052,714.29	(3,052,714.29)	0.00
140. Ending Fund Balance	\$1,759,549.79	\$0.00	\$696,201.34	\$2,455,751.13

Year Ended - 2019

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$274,680.59	
142. Depreciation	<u>2,259,633.04</u>	
143. Other	<u>443,744.71</u>	
144. Total Direct		<u>2,978,058.34</u>

145. Indirect Equipment Expense		<u>2,133,167.64</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>354,030.02</u>	
148. Total Operating		<u>\$354,030.02</u>

149. TOTAL EQUIPMENT EXPENSE		<u>\$5,465,256.00</u>
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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>264,138.15</u>	<u>38,645.89</u>		<u>302,784.04</u>
152. Maintenance	<u>1,475,305.81</u>	<u>1,620,003.98</u>		<u>3,095,309.79</u>
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	<u>1,241,535.85</u>		<u>0.00</u>	<u>1,241,535.85</u>
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	<u>347,367.98</u>	<u>347,367.98</u>
157. Total Equipment Rental Credits	<u>2,980,979.81</u>	<u>1,658,649.87</u>	<u>347,367.98</u>	<u>4,986,997.66</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>478,258.34</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$2,980,979.81</u>	<u>\$1,658,649.87</u>	<u>\$347,367.98</u>	<u>\$4,986,997.66</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	59.78 %	33.26 %	6.97 %	100.00 %
161. Prorated Total Equipment Expense	<u>3,266,858.92</u>	<u>1,817,716.14</u>	<u>380,680.94</u>	<u>5,465,256.00</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>285,879.11</u>	<u>159,066.27</u>	<u>33,312.96</u>	<u>478,258.34</u>

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.	214,892.64	151,772.35
165. Primary Maintenance	765,877.92	540,917.03
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	78,424.20	55,388.70
168. Local Maintenance	774,104.67	546,727.34
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	160,763.64	113,542.63
171. Equipment Expense - Indirect	606,294.20	428,207.74
172. Equipment Expense - Operating	0.00	0.00
173. Administration	325,389.69	229,813.16
174. State Trunkline Maintenance	456,453.21	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	7,485.05	5,286.47
177. Other	686,106.02	158,992.83
178. Total Payroll	\$4,075,791.24	
179. Less Applicable Payroll	(917,443.19)	
180. Total Applicable Labor Cost	\$3,158,348.05	Total Distributive \$2,230,648.25

	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	\$508,334.25	\$49,735.46	\$1,216,183.94	\$722,334.02	\$40,556.46	\$115,163.46	\$2,652,307.59
182. Less: Benefits Recovered	(80,814.11)	(7,906.86)	(193,346.85)	(114,835.43)	(6,447.60)	(18,308.49)	(421,659.34)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	427,520.14	41,828.60	1,022,837.09	607,498.59	34,108.86	96,854.97	2,230,648.25
185. Applicable Labor Cost	3,158,348.05	3,158,348.05	3,158,348.05	3,158,348.05	3,158,348.05	3,158,348.05	
186. Factor	0.135362	0.013244	0.323852	0.192347	0.010800	0.030666	0.706271

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.	5,453,360.09	36,418.82
189. Primary Maintenance	5,834,296.98	38,962.80
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	3,288,968.80	21,964.51
192. Local Maintenance	5,166,653.12	34,504.12
193. Other	2,764,326.39	18,460.82
194. TOTAL	\$22,507,605.38	\$150,311.07

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	10,893.51	(59,353.93)	97,366.68	0.00	101,404.81	\$150,311.07
196. Applicable Operation Cost	22,507,605.38	22,507,605.38	22,507,605.38	22,507,605.38	22,507,605.38	
197. Factor	0.000484	(0.002637)	0.004326	0.000000	0.004505	\$0.006678

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.	862,560.12	158,015.78	4,590,799.97	3,130,953.02	5,453,360.09	3,288,968.80
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	3,473,208.53	3,330,197.80	2,361,088.45	1,836,455.32	5,834,296.98	5,166,653.12
202. Total	<u>\$4,335,768.65</u>	<u>\$3,488,213.58</u>	<u>\$6,951,888.42</u>	<u>\$4,967,408.34</u>	<u>\$11,287,657.07</u>	<u>\$8,455,621.92</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	\$35,550.12	\$0.00
204. Fringe Benefits	32,091.20	0.00
205. Equipment Rental	106,304.83	0.00
206. Materials	47,050.65	0.00
207. Handling Charges	0.00	0.00
208. Overhead	21,368.42	0.00
209. Other	3,463.00	26,203.53
210. Total Charges for Current Year	\$245,828.22	\$26,203.53
211. Beginning Balance	0.00	0.00
212. Sub-Total	245,828.22	26,203.53
213. Less Credits	0.00	0.00
214. Ending Balance	\$245,828.22	\$26,203.53

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)	41,288.81
217. Equipment Road (976, 981)	1,788,217.49
218. Equipment Shop (977)	50,265.21
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	2,276.35
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	\$1,882,047.86

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,882,047.86	1,882,047.86
225. Less: Equipment Retirements 689	0.00	0.00	(31,386.22)	(31,386.22)
226. Sub-total	0.00	0.00	1,850,661.64	1,850,661.64
227. Less: Depreciation and Depletion 968	0.00	0.00	(2,446,122.14)	(2,446,122.14)
228. Net Capital Outlay Expenditure	\$0.00	\$0.00	\$(595,460.50)	\$(595,460.50)

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	7,751,604.21	7,751,604.21
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	53,898.41	53,898.41

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			<u>\$13,434,245.88</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>655,706.05</u>
234. Total Capital Outlay (from Page 13)			<u>1,882,047.86</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>3,562,145.66</u>
236. Interest Expense (from Page 6 Expenditures)			<u>1,512,526.22</u>
236 a. Total Deductions			<u>7,612,425.79</u>
236 b. Adjusted MTF Returns			<u>5,821,820.09</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$5,453,360.09</u>	<u>\$3,288,968.80</u>	<u>8,742,328.89</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>5,834,296.98</u>	<u>5,166,653.12</u>	<u>11,000,950.10</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(1,553,223.79)</u>	<u>(1,555,276.56)</u>	<u>(3,108,500.35)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>9,734,433.28</u>	<u>6,900,345.36</u>	<u>16,634,778.64</u>
241. 90% of Adjusted MTF Returns			<u>5,239,638.08</u>

Year Ended - 2019

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

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

Fiscal Year	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Expenditures (\$)	<u>6,601.35</u>	<u>6,003.38</u>	<u>0.00</u>	<u>0.00</u>	<u>1,816,183.72</u>
Fiscal Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Expenditures (\$)	<u>0.00</u>	<u>397,226.04</u>	<u>197.63</u>	<u>0.00</u>	<u>0.00</u>
242. TOTAL					<u>\$2,226,212.12</u>

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

$$\underline{3,434,245.88} \times .10 = \underline{1,343,424.59}$$

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	\$770,066.54
712-724	Fringe Benefits - Shop Employees	252,833.73
721	Drug Testing	1,904.00
728	Office Supplies - Shop	830.13
731	Janitor Supplies - Shop	15,548.95
733	Welding Supplies	5,650.05
734	Safety Supplies - Shop	25,576.53
736	Tire Shop Supplies	0.00
737	Shop Supplies	35,870.03
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	362,412.05
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	18,049.94
810	Education Expense - Shop	0.00
850-859	Communications - Shop	15,965.49
861	Travel and Mileage - Shop Employees	5,192.94
862	Freight Costs	15,063.64
875	Insurance - Shop Buildings	16,503.05
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	36,782.44
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	73,158.53
931	Buildings Repairs and Maintenance	39,282.06
932	Yard and Storage Repairs and Maintenance	3,952.34
933	Shop Equipment Repairs and Maintenance	0.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	304,749.08
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	16,723.24
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	63,391.98
968	Depreciation - Stockroom Expense	0.00
707	Other:	53,660.90
	243. TOTAL	\$2,133,167.64

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	\$496,137.11
709-714	Administrative Leave	57,943.95
724	Fringe Benefits	28,655.62
727	Postage	1,481.84
728	Office Supplies	11,311.65
730	Dues and Subscriptions	17,378.39
801	Contractual Services	52,573.30
803	Legal Services	3,651.35
804	Auditing and Accounting Services	0.00
807	Data Processing	136,078.59
810	Education	0.00
850-853	Communications	20,989.25
861	Travel and Mileage	750.20
862	Freight	67.50
873	Public Relations	0.00
874	Advertising	246.00
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	18,484.87
882	Insurance - General Liability	0.00
920-923	Utilities	2,175.13
931	Building Repair/Maintenance	1,480.43
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	5,034.36
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	36,545.07
	Other:	4,662.37
	244. TOTAL	\$895,646.98
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(237,124.63)
691	Purchase Discounts	(2,816.30)
	Other:	0.00
	Total Credits to Administrative Expense	\$(239,940.93)
	245. Net Administrative Expense	\$655,706.05

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.

Road Name

Location

Amount Spent (\$)

Project Type

246. Total

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	9.33 mi.	x \$1,110,960.94	3.51 mi.	\$1,608,913.71
252. Resurfacing	42.52 mi.	3,674,992.64	3.58 mi.	592,508.72
253. Gravel Surfacing	0.00 mi.	0.00	0.28 mi.	17,467.31
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	2.00 ea.	16,156.87	0.00 ea.	0.00
260. Subtotals		4,802,110.45		2,218,889.74
BRIDGES				
261. Replacement	2.00 ea.	264,568.32	6.00 ea.	1,070,079.06
262. Recondition or Repair	4.00 ea.	386,681.32	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		651,249.64		1,070,079.06
265. TOTAL PRESERVATION - STRUCT IMP		\$5,453,360.09		\$3,288,968.80

*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 (\$)
ALBION	38.74	0.27	105,620.44	18.73	1.57	68,383.05	1,200	23,112.00
ATHENS	37.61	0.00	101,923.10	17.78	0.00	43,881.04	2,571	49,517.46
BEDFORD	63.24	46.60	280,983.60	25.55	12.41	238,199.73	9,517	183,297.42
BURLINGTON	47.22	0.00	127,966.20	24.92	0.00	61,502.56	1,929	37,152.54
CLARENCE	44.01	0.00	119,267.10	24.44	0.00	60,317.92	2,032	39,136.32
CLARENDON	38.40	0.00	104,064.00	22.69	0.00	55,998.92	1,114	21,455.64
CONVIS	37.52	0.00	101,679.20	34.11	0.00	84,183.48	1,666	32,087.16
ECKFORD	33.00	1.09	91,993.68	32.53	1.04	94,961.56	1,282	24,691.32
EMMETT	94.94	64.63	409,297.16	32.07	26.77	456,953.78	11,979	230,715.54
FREDONIA	34.49	0.00	93,467.90	24.78	0.00	61,157.04	1,723	33,184.98
HOMER	44.37	0.00	120,242.70	14.70	0.00	36,279.60	3,010	57,972.60
LEE	34.54	0.00	93,603.40	34.58	0.00	85,343.44	1,257	24,209.82
LEROY	39.95	2.87	115,014.74	30.57	3.23	121,031.75	3,240	62,402.40
MARENGO	37.76	1.61	106,116.32	29.68	0.68	82,847.08	2,131	41,043.06
MARSHALL	36.50	3.45	107,029.40	28.59	4.88	139,431.56	2,922	56,277.72
NEWTON	44.34	5.19	132,368.28	21.46	3.11	96,854.71	2,493	48,015.18
PENNFIELD	68.87	34.71	268,275.63	28.56	10.00	211,616.08	8,913	171,664.38
SHERIDAN	36.10	1.55	101,476.60	23.56	2.16	88,630.16	2,116	40,754.16
TEKONSHA	36.80	0.00	99,728.00	21.18	0.00	52,272.24	1,734	33,396.84
266. Totals	848.40	161.97	\$2,680,117.45	490.48	65.85	\$2,139,845.70	62,829	\$1,210,086.54

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* (\$)
ALBION	0.00	328,519.72	328,519.72	127,500.34
ATHENS	0.00	1,208,423.22	1,208,423.22	0.00
BEDFORD	0.00	643,282.80	643,282.80	0.00
BURLINGTON	0.00	532,142.97	532,142.97	0.00
CLARENCE	0.00	55,295.96	55,295.96	0.00
CLARENDON	0.00	271,874.19	271,874.19	0.00
CONVIS	0.00	988,655.35	988,655.35	436,281.17
ECKFORD	0.00	398,132.88	398,132.88	82,331.08
EMMETT	0.00	643,196.81	643,196.81	300,000.00
FREDONIA	0.00	59,418.78	59,418.78	45,455.26
HOMER	0.00	584,208.90	584,208.90	0.00
LEE	0.00	464,376.57	464,376.57	0.00
LEROY	0.00	90,431.69	90,431.69	0.00
MARENGO	0.00	390,551.94	390,551.94	99,513.55
MARSHALL	0.00	755,610.32	755,610.32	34,930.11
NEWTON	0.00	98,757.58	98,757.58	0.00
PENNFIELD	0.00	996,253.73	996,253.73	0.00
SHERIDAN	0.00	153,990.25	153,990.25	36,560.42
TEKONSHA	0.00	79,205.23	79,205.23	0.00
267. Totals	\$0.00	\$8,742,328.89	\$8,742,328.89	\$1,162,571.93

*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: CMHO1.5

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
PR1919	29,622.59	09/01/2019	Asphalt

Work Type: CMHO2.0

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
130078	659,681.77	09/06/2019	Asphalt

Work Type: CSC2.5 + 4" Agg Base

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
L19018	71,211.72	08/07/2019	Asphalt

Work Type: CSC3.0

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
L19019	96,725.49	08/30/2019	Asphalt

Work Type: CSC3.5

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
19TED1	538,612.56	08/21/2019	Asphalt
203737	406,994.60	09/10/2019	Asphalt
130192	14,767.50	11/01/2019	Asphalt
Partello Ph 1 (2019)	51,814.33	12/02/2019	Asphalt

Work Type: CSC3.5 + 4" Agg Base

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

L19003	45,318.94	09/02/2019	Asphalt
NHBP06	987,347.80	10/18/2019	Asphalt
PR1814	341,975.50	09/02/2019	Asphalt

Work Type: Drn Correct, Culv Repl

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
PC1902	16,029.14	10/01/2019	Asphalt
L17063	339,260.41	09/30/2019	Asphalt
LC1802	598,377.03	12/17/2019	Asphalt
LC1904	3,582.03	10/01/2019	Asphalt

Work Type: HMA 1.5" Skip Pave

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
PR1903	167,534.88	09/02/2019	Asphalt
L19004	64,746.09	09/02/2019	Asphalt
L19014	52,739.19	09/02/2019	Asphalt
L19016	32,841.48	09/02/2019	Asphalt
L19017	59,418.78	09/10/2019	Asphalt
L19020	24,403.78	09/02/2019	Asphalt
PR1904	123,809.82	09/02/2019	Asphalt
PR1905	62,037.83	09/02/2019	Asphalt
PR1910	81,286.69	09/02/2019	Asphalt
PR1912	48,684.40	09/02/2019	Asphalt
PR1914	80,375.97	09/02/2019	Asphalt
PR1915	93,087.61	09/02/2019	Asphalt
PR1916	99,642.64	09/02/2019	Asphalt
PR1918	19,905.23	09/02/2019	Asphalt
PR1921	66,488.88	09/02/2019	Asphalt
PR1922	80,331.54	09/02/2019	Asphalt
PR1923	91,531.72	09/02/2019	Asphalt
PR1924	80,147.10	09/02/2019	Asphalt
PR1927	63,368.28	09/02/2019	Asphalt
PR1928	73,154.66	09/02/2019	Asphalt
PR1929	79,205.23	08/01/2019	Asphalt
PR1931	1,453.31	09/02/2019	Asphalt

Work Type: HMA 1.5" Solid Pave

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

PR1909	123,852.13	09/02/2019	Asphalt
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Work Type: HMA1.5

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
130186	813,988.41	09/25/2019	Asphalt
L19012	17,467.31	09/02/2019	Asphalt
PR1833	192,106.30	09/02/2019	Asphalt
PR1902	48,420.89	09/02/2019	Asphalt
PR1906	119,841.42	09/02/2019	Asphalt
PR1907	54,664.40	09/02/2019	Asphalt
PR1908	131,992.92	06/02/2019	Asphalt
PR1911	99,683.00	09/02/2019	Asphalt
PR1913	76,482.59	09/02/2019	Asphalt
PR1920	40,903.87	09/02/2019	Asphalt
PR1925	50,073.18	09/02/2019	Asphalt
PR1926	54,369.29	09/02/2019	Asphalt
PR1964	216,753.79	10/08/2019	Asphalt

Work Type: HMA2.0

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
L17035	91,925.18	09/02/2019	Asphalt

Work Type: HMA2.5

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
L19005	164,367.77	08/22/2019	Asphalt

Work Type: HMA3.0

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
FA2001	63,877.02	12/02/2019	Asphalt

Year Ended - 2019

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

Work Type: Overlay - 1 1/2" Thick

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
L17006	117,932.22	09/02/2019	Asphalt
PR1742	347,223.34	08/01/2019	Asphalt

Work Type: Return To Gravel

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
PR1917	7,458.27	10/23/2019	Gravel

Work Type: Return to Gravel + 3" Agg

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
L19013	38,959.24	09/18/2019	Gravel

Work Type: Return to Gravel + 5" Agg

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
PDRVNO	43,949.80	08/18/2019	Gravel

Work Type: Sealcoat/ChipSeal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
19DVSN	34,756.29	08/28/2019	Asphalt
L19006	52,968.24	09/02/2019	Asphalt
L19007	35,663.89	09/02/2019	Asphalt
L19008	42,383.94	08/01/2019	Asphalt
L19009	21,568.04	08/01/2019	Asphalt
L19010	39,595.07	09/02/2019	Asphalt
L19011	25,739.61	10/23/2019	Asphalt
L19015	21,940.13	09/09/2019	Asphalt
PR1930	16,332.37	09/09/2019	Asphalt
PR1932	42,477.60	09/09/2019	Asphalt
PR1933	76,543.27	09/09/2019	Asphalt
PR1934	71,935.04	09/09/2019	Asphalt
PR1935	8,871.57	09/09/2019	Asphalt

Year Ended - 2019

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

PR1937	117,543.42	09/09/2019	Asphalt
PR1938	42,563.85	09/09/2019	Asphalt
PR1939	99,982.69	09/09/2019	Asphalt
PR1940	45,367.48	09/09/2019	Asphalt
PR1941	24,350.06	09/09/2019	Asphalt
PR1943	6,729.71	09/09/2019	Asphalt
PR1944	10,422.34	09/09/2019	Asphalt
PR1945	86,971.86	09/09/2019	Asphalt
PR1946	54,894.32	09/09/2019	Asphalt
PR1947	46,363.50	09/09/2019	Asphalt
PR1948	25,997.66	09/09/2019	Asphalt
PR1949	31,105.92	09/09/2019	Asphalt
PR1950	26,569.93	09/09/2019	Asphalt
PR1951	20,511.60	09/09/2019	Asphalt
PR1952	26,950.46	09/09/2019	Asphalt
PR1953	12,837.38	07/15/2019	Asphalt
PR1954	60,736.91	09/09/2019	Asphalt
PR1955	16,701.38	09/09/2019	Asphalt
PR1956	98,956.52	09/09/2019	Asphalt
PR1957	64,856.61	09/09/2019	Asphalt
PR1958	22,947.39	09/09/2019	Asphalt
PR1959	41,869.21	09/09/2019	Asphalt
PR1960	32,935.54	09/09/2019	Asphalt
PR1961	58,408.22	09/09/2019	Asphalt
PR1962	28,362.08	09/09/2019	Asphalt
PR1963	70,650.09	09/09/2019	Asphalt
PR1942	43,884.15	10/01/2019	Asphalt