

2019  
FISCAL YEAR  
ANNUAL FINANCIAL REPORT  
BOARD OF COUNTY ROAD COMMISSIONERS  
Ogemaw 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	\$1,749,272.25
2. Investments	730,266.37
3. Accounts Receivable :	
a. Michigan Transportation Fund	850,531.36
b. State Trunkline Maintenance	11,699.69
c. State Transportation Department - Other	110,832.69
d. Due on County Road Agreement	47,209.76
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	144,208.72

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

	0.00
4. Deferred Expense State Aid	365,926.65
5. Road Materials	309,224.83
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****\$4,319,172.32**

Year Ended - 2019

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

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

11. Accounts Payable	\$331,397.29
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	64,258.55
14. Advances	181,680.99
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	13,417.30
17. Deferred Revenue	0.00
18. Other	0.00

**Fund Balances**

19. Primary Road Fund	1,558,580.81
20. Local Road Fund	86,456.16
21. County Road Commission Fund	2,083,381.22
<b>22. Total Fund Balances</b>	<b>3,728,418.19</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$4,319,172.32**

## Year Ended - 2019

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

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$140,493.00
25. Land Improvements	\$24,406,826.60	
25 a.Less: Accumulated Depreciation	0.00	24,406,826.60
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	1,528,833.97	
27 a.Less: Accumulated Depreciation	(1,026,291.42)	502,542.55
28. Equipment - Road	8,225,347.47	
28 a.Less: Accumulated Depreciation	(6,738,908.09)	1,486,439.38
29. Equipment - Shop	185,416.40	
29 a.Less: Accumulated Depreciation	(162,503.53)	22,912.87
30. Equipment - Engineers	2,961.57	
30 a.Less: Accumulated Depreciation	(2,428.31)	533.26
31. Equipment - Yard and Storage	292,231.23	
31 a.Less: Accumulated Depreciation	(263,884.62)	28,346.61
32. Equipment and Furniture - Office	188,437.02	
32 a.Less: Accumulated Depreciation	(160,037.37)	28,399.65
33. Infrastructure	22,315,339.88	
33 a.Less: Accumulated Depreciation	(13,710,537.95)	8,604,801.93
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	<b>36. Total Assets</b>	<b>\$35,221,295.85</b>
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	26,616,493.92
	37 d.Infrastructure	8,604,801.93
	<b>38. Total Equities</b>	<b>\$35,221,295.85</b>
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		187,616.38
42. Installment/Lease Purchase Payable		200,726.00
43. Other		5,392,472.00
	<b>44. Total Liabilities</b>	<b>\$5,780,814.38</b>
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<b>\$223,981.05</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	51,025.00	51,025.00
<b><u>Federal Sources</u></b>				
50. Surface Tran. Program (STP)	0.00	0.00	0.00	0.00
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	0.00	0.00	0.00
56. Total Federal Sources	0.00	0.00	0.00	0.00
<b>STATE SOURCES</b>				
<b><u>Michigan Transportation Fund</u></b>				
57. Engineering	6,121.70	3,878.30		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	0.00	0.00		0.00
60. Allocation	2,973,891.13	1,884,061.98		4,857,953.11
61. Total MTF	2,980,012.83	1,887,940.28		4,867,953.11
<b><u>Other</u></b>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	570,579.03	0.00	570,579.03
64. Total Other	0.00	570,579.03	0.00	570,579.03
<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)	0.00	0.00		0.00
68. Forest Road (E)	70,000.00	0.00		70,000.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	70,000.00	0.00		70,000.00
<b>72. Total State Sources</b>	<b>\$3,050,012.83</b>	<b>\$2,458,519.31</b>	<b>\$0.00</b>	<b>\$5,508,532.14</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	\$3,696.54	\$0.00	\$3,696.54
74. Township Contr.	23,758.53	727,671.21	0.00	751,429.74
75. Other	285,213.00	149,631.16	0.00	434,844.16
76. Total Contributions	308,971.53	880,998.91	0.00	1,189,970.44
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		789,507.86	789,507.86
78. Trunkline Non-maintenance	0.00		218,928.55	218,928.55
79. Salvage Sales	0.00	0.00	6,859.65	6,859.65
80. Other	0.00	0.00	6,805.80	6,805.80
81. Total Charges	0.00	0.00	1,022,101.86	1,022,101.86
<b>Interest and Rents</b>				
82. Interest Earned	7,378.61	612.84	39,455.15	47,446.60
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	7,378.61	612.84	39,455.15	47,446.60
<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	31,575.19	31,575.19
88. Gain (Loss) Equip. Disp.	0.00	0.00	191.13	191.13
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	44,049.96	44,049.96
91. Total Other	0.00	0.00	75,816.28	75,816.28
<b>Other Financing Sources</b>				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$3,366,362.97</b>	<b>\$3,340,131.06</b>	<b>\$1,188,398.29</b>	<b>\$7,894,892.32</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	489,525.52	881,966.10		1,371,491.62
105. Structures	0.00	0.00		0.00
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.	489,525.52	881,966.10		1,371,491.62
<b>Maintenance</b>				
111. Roads	957,156.41	1,936,051.09		2,893,207.50
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	503,533.55	659,977.42		1,163,510.97
115. Traffic Control	46,545.35	39,964.31		86,509.66
116. Total Maintenance	1,507,235.31	2,635,992.82		4,143,228.13
117. Total Construction, Preservation And Maintenance	1,996,760.83	3,517,958.92		5,514,719.75
<b>Other</b>				
118. Trunkline Maintenance	0.00		792,416.92	792,416.92
119. Trunkline Non-maintenance	0.00		220,103.30	220,103.30
120. Administrative Expense	113,694.55	200,310.80		314,005.35
121. Equipment - Net	27,513.19	54,443.26	18,396.58	100,353.03
122. Capital Outlay - Net	0.00	0.00	184,265.10	184,265.10
123. Debt Principal Payment	0.00	0.00	88,329.60	88,329.60
124. Interest Expense	0.00	0.00	1,117.13	1,117.13
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	38,903.67	38,903.67
127. Total Other	141,207.74	254,754.06	1,343,532.30	1,739,494.10
<b>128. Total Expenditures</b>	<b>\$2,137,968.57</b>	<b>\$3,772,712.98</b>	<b>\$1,343,532.30</b>	<b>\$7,254,213.85</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	\$3,366,362.97	\$3,340,131.06	\$1,188,398.29	\$7,894,892.32
130. Total Expenditures	2,137,968.57	3,772,712.98	1,343,532.30	7,254,213.85
131. Excess of Revenues Over (Under) Expenditures	1,228,394.40	(432,581.92)	(155,134.01)	640,678.47
132. Optional Transfers				
132 a. Primary to Local (50%)	(150,000.00)	150,000.00		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	(150,000.00)	150,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,078,394.40	(282,581.92)	(155,134.01)	640,678.47
136. Beginning Fund	437,323.34	39,882.43	2,567,670.88	3,044,876.65
137. Adjustment	42,863.07	0.00	0.00	42,863.07
138. Beginning Fund Balance Restated	480,186.41	39,882.43	2,567,670.88	3,087,739.72
139. Interfund Transfer(County to Primary and/or Local)	0.00	329,155.65	(329,155.65)	0.00
140. Ending Fund Balance	\$1,558,580.81	\$86,456.16	\$2,083,381.22	\$3,728,418.19



Year Ended - 2019

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

**EQUIPMENT EXPENSE**

## Direct Equipment Expense

141. Labor and Fringe Benefits	\$421,475.89
142. Depreciation	<u>520,344.05</u>
143. Other	<u>296,894.58</u>
<b>144. Total Direct</b>	<u>1,238,714.52</u>

145. Indirect Equipment Expense	<u>395,321.34</u>
---------------------------------	-------------------

## Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	<u>279,153.12</u>
<b>148. Total Operating</b>	<u>\$279,153.12</u>

<b>149. TOTAL EQUIPMENT EXPENSE</b>	<u>\$1,913,188.98</u>
-------------------------------------	-----------------------

**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	92,211.30	132,204.20		224,415.50
152. Maintenance	404,803.10	851,290.67		1,256,093.77
153. Inventory Operations	0.00	0.00	3,830.80	3,830.80
154. MDOT	0.00		281,693.62	281,693.62
155. Other Reimbursable Charges	0.00	0.00	46,802.26	46,802.26
156. All Other Charges	0.00	0.00	0.00	0.00
157. Total Equipment Rental Credits	<u>497,014.40</u>	<u>983,494.87</u>	<u>332,326.68</u>	<u>1,812,835.95</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>100,353.03</u>

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$497,014.40</u>	<u>\$983,494.87</u>	<u>\$332,326.68</u>	<u>\$1,812,835.95</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	27.42 %	54.25 %	18.33 %	100.00 %
161. Prorated Total Equipment Expense	<u>524,527.59</u>	<u>1,037,938.13</u>	<u>350,723.26</u>	<u>1,913,188.98</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>27,513.19</u>	<u>54,443.26</u>	<u>18,396.58</u>	<u>100,353.03</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.	52,823.11	67,992.17
165. Primary Maintenance	188,710.46	242,901.91
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	73,722.80	94,893.57
168. Local Maintenance	333,502.34	429,273.26
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	184,278.70	237,197.49
171. Equipment Expense - Indirect	74,335.18	95,681.80
172. Equipment Expense - Operating	0.00	0.00
173. Administration	145,568.49	187,370.98
174. State Trunkline Maintenance	196,885.18	
175. Sundry Account Rec.	5,385.77	
176. Capital Outlay	7,049.86	0.00
177. Other	5,776.52	7,435.36
<b>178. Total Payroll</b>	<b>\$1,268,038.41</b>	
179. Less Applicable Payroll	(209,320.81)	
<b>180. Total Applicable Labor Cost</b>	<b>\$1,058,717.60</b>	Total Distributive <b>\$1,362,746.54</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	\$230,854.32	\$36,263.94	\$944,654.82	\$395,089.82	\$7,152.08	\$1,880.00	\$1,615,894.98
182. Less: Benefits Recovered	(36,165.97)	(5,681.16)	(147,990.99)	(61,895.34)	(1,120.46)	(294.52)	(253,148.44)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	194,688.35	30,582.78	796,663.83	333,194.48	6,031.62	1,585.48	1,362,746.54
185. Applicable Labor Cost	1,058,717.60	1,058,717.60	1,058,717.60	1,058,717.60	1,058,717.60	1,058,717.60	
186. Factor	0.183891	0.028887	0.752480	0.314715	0.005697	0.001498	1.287168

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.	484,781.56	4,862.21
189. Primary Maintenance	1,492,627.01	14,970.59
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	873,417.94	8,760.11
192. Local Maintenance	2,610,444.43	26,181.95
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$5,461,270.94</b>	<b>\$54,774.86</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	292.21	18,711.46	21,459.20	13,195.87	1,116.12	\$54,774.86
196. Applicable Operation Cost	5,461,270.94	5,461,270.94	5,461,270.94	5,461,270.94	5,461,270.94	
197. Factor	0.000054	0.003426	0.003929	0.002416	0.000204	\$0.010029

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.	224,090.88	539,907.29	265,434.64	342,058.81	489,525.52	881,966.10
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	999,742.19	1,994,393.53	507,493.12	641,599.29	1,507,235.31	2,635,992.82
<b>202. Total</b>	<u>\$1,223,833.07</u>	<u>\$2,534,300.82</u>	<u>\$772,927.76</u>	<u>\$983,658.10</u>	<u>\$1,996,760.83</u>	<u>\$3,517,958.92</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	\$188,152.34	\$8,732.84
204. Fringe Benefits	226,888.30	10,978.01
205. Equipment Rental	269,498.39	12,195.23
206. Materials	27,815.11	169,871.28
207. Handling Charges	0.00	0.00
208. Overhead	80,062.78	18,325.94
209. Other	0.00	0.00
<b>210. Total Charges for Current Year</b>	<b>\$792,416.92</b>	<b>\$220,103.30</b>
211. Beginning Balance	89,474.14	15,886.67
212. Sub-Total	881,891.06	235,989.97
213. Less Credits	(870,191.37)	(125,157.28)
<b>214. Ending Balance</b>	<b>\$11,699.69</b>	<b>\$110,832.69</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)	15,185.54
217. Equipment Road (976, 981)	713,468.12
218. Equipment Shop (977)	6,619.28
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	5,020.68
221. Equipment Office (980)	20,973.65
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$761,267.27</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	761,267.27	761,267.27
225. Less: Equipment Retirements 689	0.00	0.00	(269.87)	(269.87)
226. Sub-total	0.00	0.00	760,997.40	760,997.40
227. Less: Depreciation and Depletion 968	0.00	0.00	(576,732.30)	(576,732.30)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$184,265.10</u>	<u>\$184,265.10</u>

## DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 3)	0.00	0.00	25,582,617.41	25,582,617.41
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>0.00</u>	<u>0.00</u>	<u>191.13</u>	<u>191.13</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>\$4,867,953.11</u>
<b><u>DEDUCTIONS</u></b>			
233. Administrative Expense (from Page 6 Expenditures)			<u>314,005.35</u>
234. Total Capital Outlay (from Page 13)			<u>761,267.27</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>88,329.60</u>
236. Interest Expense (from Page 6 Expenditures)			<u>1,117.13</u>
236 a. Total Deductions			<u>1,164,719.35</u>
236 b. Adjusted MTF Returns			<u>3,703,233.76</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$489,525.52</u>	<u>\$881,966.10</u>	<u>1,371,491.62</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,507,235.31</u>	<u>2,635,992.82</u>	<u>4,143,228.13</u>
239. Less Federal Aid for Preser - Struct Imp	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>1,996,760.83</u>	<u>3,517,958.92</u>	<u>5,514,719.75</u>
241. 90% of Adjusted MTF Returns			<u>3,332,910.38</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)

Fiscal Year	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<b>Expenditures (\$)</b>	<u>262,138.65</u>	<u>353,151.68</u>	<u>357,900.72</u>	<u>482,706.91</u>	<u>264,340.73</u>
Fiscal Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<b>Expenditures (\$)</b>	<u>553,298.55</u>	<u>661,810.72</u>	<u>669,514.38</u>	<u>262,871.80</u>	<u>468,014.05</u>
<b>242. TOTAL</b>					<u>\$4,335,748.19</u>

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

$$\underline{4,867,953.11} \times .10 = \underline{486,795.31}$$



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	\$43,743.29
712-724	Fringe Benefits - Shop Employees	56,304.92
721	Drug Testing	1,973.75
728	Office Supplies - Shop	211.16
731	Janitor Supplies - Shop	1,219.18
733	Welding Supplies	1,555.20
734	Safety Supplies - Shop	8,741.70
736	Tire Shop Supplies	3,968.01
737	Shop Supplies	40,316.00
791	Equipment Material/Parts Inventory Adjustment	60.57
801	Contractual Services - Shop	3,211.00
805	Health Services	596.00
806	Laundry Services	4,986.30
807	Data Processing - Shop	0.00
810	Education Expense - Shop	1,423.03
850-859	Communications - Shop	1,626.77
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	1,434.39
875	Insurance - Shop Buildings	7,793.50
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	33,070.92
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	33,662.74
931	Buildings Repairs and Maintenance	34,940.60
932	Yard and Storage Repairs and Maintenance	12,422.04
933	Shop Equipment Repairs and Maintenance	34,518.05
934	Office Equipment Repairs and Maintenance	156.00
941	Equipment Rental - Shop Pickup/Wrecker	16,349.92
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	38,359.97
968	Depreciation - Storage Building	2,719.84
968	Depreciation - Shop Equipment	6,291.06
968	Depreciation - Stockroom Expense	0.00
707	Other:	3,665.43
	<b>243. TOTAL</b>	<b>\$395,321.34</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	\$144,814.61
709-714	Administrative Leave	0.00
724	Fringe Benefits	187,269.44
727	Postage	1,730.00
728	Office Supplies	1,808.28
730	Dues and Subscriptions	10,392.73
801	Contractual Services	6,504.71
803	Legal Services	6,068.28
804	Auditing and Accounting Services	10,450.00
807	Data Processing	6,508.00
810	Education	0.00
850-853	Communications	3,093.01
861	Travel and Mileage	2,689.59
862	Freight	34.50
873	Public Relations	1,760.04
874	Advertising	1,464.07
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	670.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	4,094.81
882	Insurance - General Liability	0.00
920-923	Utilities	4,083.69
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	666.69
942	Building Rental	0.00
955-956	Miscellaneous	704.95
966-967	Overhead	0.00
968	Depreciation - Buildings	5,063.08
968	Depreciation - Engineering Equipment	71.90
968	Depreciation - Office Equipment and Furniture	3,882.40
	Other:	7,532.46
	<b>244. TOTAL</b>	<b>\$411,357.24</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	(239.77)
629	Overhead - State Trunkline Maintenance	(97,062.67)
691	Purchase Discounts	(49.45)
	Other:	0.00
	<b>Total Credits to Administrative Expense</b>	<b>\$(97,351.89)</b>
	<b>245. Net Administrative Expense</b>	<b>\$314,005.35</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.

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
State Road	Logan Township	70,000.00	Reconstruction
		<b>246. Total</b>	
		<u>\$70,000.00</u>	

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	2.00 mi.	x \$489,525.52	1.40 mi.	\$479,276.55
252. Resurfacing	0.00 mi.	0.00	0.70 mi.	76,504.12
253. Gravel Surfacing	0.00 mi.	0.00	6.95 mi.	130,137.89
254. Paving Gravel Roads	0.00 mi.	0.00	2.50 mi.	196,047.54
<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	0.00 ea.	0.00	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		489,525.52		881,966.10
<b>BRIDGES</b>				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
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>0.00</b>		<b>0.00</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$489,525.52</b>		<b>\$881,966.10</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				
	Miles Outside Municipalities		Funds Received (\$)	Miles Outside Municipalities		Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
	Total Local (mi)	Local Urban (mi)		Total Primary (mi)	Primary Urban (mi)			
Churchill	33.33	0.00	87,124.62	10.57	0.00	25,167.17	1,713	31,827.54
Cumming	36.75	0.00	96,064.50	5.87	0.00	13,976.47	698	12,968.84
Edwards	32.94	0.00	86,105.16	16.12	0.00	38,381.72	1,413	26,253.54
Foster	142.94	0.00	373,645.17	32.84	0.00	78,192.04	843	15,662.94
Goodar	18.67	0.00	48,803.38	18.92	0.00	45,048.52	398	7,394.84
Hill	38.17	0.00	99,776.38	22.60	0.00	53,810.60	1,361	25,287.38
Horton	17.42	0.00	45,535.88	21.76	0.00	51,810.56	927	17,223.66
Klacking	29.88	0.00	78,106.32	19.66	0.00	46,810.46	614	11,408.12
Logan	25.02	0.00	65,402.28	21.64	0.00	51,524.84	551	10,237.58
Mills	46.98	0.00	122,805.72	14.59	0.00	34,738.79	4,291	79,726.78
Ogemaw	32.11	0.00	83,935.54	2.04	0.00	4,857.24	1,223	22,723.34
Richland	29.79	0.00	77,871.06	28.91	0.00	68,834.71	914	16,982.12
Rose	60.40	0.00	157,885.60	12.11	0.00	28,833.91	1,368	25,417.44
West Branch	43.32	0.00	113,238.48	19.75	0.00	47,024.75	2,593	48,177.94
<b>266. Totals</b>	<b>587.72</b>	<b>0.00</b>	<b>\$1,536,300.09</b>	<b>247.38</b>	<b>0.00</b>	<b>\$589,011.78</b>	<b>18,907</b>	<b>\$351,292.06</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>
Churchill	0.00	196,421.46	196,421.46	135,746.46
Cumming	0.00	4,610.65	4,610.65	85,924.55
Edwards	0.00	37,959.31	37,959.31	44,856.05
Foster	0.00	0.00	0.00	17,711.16
Goodar	0.00	0.00	0.00	6,133.17
Hill	0.00	303,130.57	303,130.57	189,753.55
Horton	0.00	0.00	0.00	2,833.33
Klacking	0.00	0.00	0.00	16,083.33
Logan	0.00	549,734.69	549,734.69	52,387.65
Mills	0.00	0.00	0.00	80,185.58
Ogemaw	0.00	76,504.12	76,504.12	38,559.73
Richland	0.00	34,667.85	34,667.85	44,238.69
Rose	0.00	168,462.97	168,462.97	22,849.82
West Branch	0.00	0.00	0.00	14,166.67
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$1,371,491.62</b>	<b>\$1,371,491.62</b>	<b>\$751,429.74</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:** Bituminous < 1.5 inch

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
218430 Gallagher Rd	93,229.74	07/01/2019	Asphalt
219430 Morrison Rd	100,559.23	07/01/2019	Asphalt

**Work Type:** Bituminous Overlay (< 40mm )

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
219431 Scribner Rd	2,258.57	09/30/2019	Asphalt

**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>
219491 Wright, Ripley,Minzer	76,504.12	08/01/2019	Asphalt

**Work Type:** Bituminous Reconstruction

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
217402 Morrison Rd	1,371.05	09/30/2019	Gravel
218300 State Rd	478,780.33	09/30/2019	Gravel

**Work Type:** Complete removal and replacement of surface

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
217300 State Rd Phase VII	5,237.85	09/30/2019	Gravel
218402 Scribner Rd	2,352.08	09/30/2019	Gravel
218403 Stewart Dr	303,130.57	09/30/2019	Gravel

Year Ended - 2019

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

Work Type: Gravel Resurface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
219400 Beach Rd	2,706.76	07/08/2019	Gravel
219496 Weaver Rd	7,263.34	07/09/2019	Gravel
219497 Gillings road	6,879.88	07/10/2019	Gravel
219498 Middleton road	8,744.74	07/11/2019	Gravel
219499 Migan Rd	7,173.24	07/15/2019	Gravel
219489 S Gillings Rd	7,226.65	07/26/2019	Gravel
219494 Hardwood Hts	52,183.97	07/31/2019	Gravel
217401 Gallagher Rd	1,261.44	09/30/2019	Gravel
219390 State Rd Gravel & Lift	5,507.34	09/30/2019	Gravel
219403 Green Rd	37,959.31	09/30/2019	Gravel

Work Type: Underdrain Outlet Repair &amp; Cleaning

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
220901 Stahlbush Rd CMP replace	1,349.22	09/30/2019	Gravel
220900 Cranberry Lake CMP replace	1,349.22	07/01/2019	Gravel
219492 Beachwood Rd CMP replace	54,701.52	09/16/2019	Asphalt
219493 Heath at Houghton Creek CMP replace	98,566.65	09/30/2019	Asphalt
219495 Heath at Vaughn Creek CMP replace	15,194.80	09/30/2019	Asphalt



Year Ended - 2019

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

**Sub Ledger Report**

**Line: 1 Cash**

Account	Description	Amount (\$)
001-001	Cash	316,597.97
003	CDs	247,363.16
003-600	MI Class	1,129,758.23
004	Petty Cash	150.00
005	AP	9,578.68
007	Payroll	45,824.21
010	HRA	0.00

**Line: 3 Michigan Transportation Fund**

Account	Description	Amount (\$)
078	MTF	850,531.36

**Line: 3 Sundry Accounts Receivable**

Account	Description	Amount (\$)
040 004	Dust Control	0.00
040 006	Services Rendered	0.00
040-1/7	AR Permits & Misc	1,300.00
071	Due From Cities & Villiages	0.00
081	Due from Other Units Gov	142,908.72

**Line: 9 Other (Identify)**

Account	Description	Amount (\$)
078	SOM PA 201 FY 2019	0.00

**Line: 17 Deferred Revenue**

Account	Description	Amount (\$)
340	Deferred Revenue-Ither	0.00

**Line: 18 Other (Identify)**

Account	Description	Amount (\$)
226 013	DUE TO ROSE TWP	0.00
228 000	DUE TO STATE OF MI	0.00
230	Due to Other Gov Units	0.00

**Line: 41 Vested Vacation and Sick Leave - B**

Account	Description	Amount (\$)
343 100	Vested Vacation	187,616.38

**Line: 43 Other - B**

Account	Description	Amount (\$)
---------	-------------	-------------

Year Ended - 2019

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

350	OPEB	416,476.00
351	Interest Exp on MERS	4,975,996.00

**Line: 45 FF Deferred Compensation Plan**

Account	Description	Amount (\$)
Lincoln	Lincoln	214,141.13
MERS 457	MERS 457	9,839.92

**Line: 49 Specify - County**

Account	Description	Amount (\$)
451	Trucking Permits	43,200.00
452	ROW Permits	7,825.00

**Line: 55 FS-Other - County**

Account	Description	Amount (\$)
521 003	Fed Homeland Security	0.00

**Line: 55 FS-Other - Primary**

Account	Description	Amount (\$)
-	ARRA	0.00

**Line: 63 OTH-Other - County**

Account	Description	Amount (\$)
548	Special Maintenance	0.00

**Line: 63 OTH-Other - Local**

Account	Description	Amount (\$)
201-560-	PA 207-Local	570,579.03

**Line: 75 CFL-Other - Local**

Account	Description	Amount (\$)
583	Other Government	149,631.16

**Line: 75 CFL-Other - Primary**

Account	Description	Amount (\$)
583-200	Jackson RC	285,213.00

**Line: 80 SC-Other - County**

Account	Description	Amount (\$)
642 000	Sale of Materials	6,805.80

**Line: 87 Sundry Refunds - County**

Account	Description	Amount (\$)
644	Maps	3.00

Year Ended - 2019

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

676	Reimbursements	31,572.19
678	Reim Damage Claims	0.00

**Line: 90 Other2 Other - County**

Account	Description	Amount (\$)
626	Charges for Services Rendered	1,522.96
632	Road Abandonment	0.00
648	Depletion & Restoration Costs	41,300.00
675	SOM GWOA	1,227.00

**Line: 109 Other - Local**

Account	Description	Amount (\$)
-	Culvert	0.00

**Line: 126 Other - County**

Account	Description	Amount (\$)
505	Sundry A/Rec Charges	38,903.67

**Line: 137 Adjustment - Primary**

Account	Description	Amount (\$)
390-001	MDOT Reimbursement Local	42,863.07

**Line: 143 Other - Primary**

Account	Description	Amount (\$)
-	Parts	0.00
510	Parts	296,894.58

**Line: 177 Other - Distributive Calculation**

Account	Description	Amount (\$)
514.	Distributive	7,435.36

**Line: 177 Other - Total Labor Charge**

Account	Description	Amount (\$)
514	DISTRIBUTIVE	5,776.52

**Line: 179 Less Applicable Payroll - Total Labor Charge**

Account	Description	Amount (\$)
109	Inventory-Road	0.00
110	Inventory-Parts	0.00
505	Sundry Receivable	(5,385.77)
517	State Maintenance	(188,152.34)
518	Non Maintenance State	(8,732.84)
975	Capital Outlay	(7,049.86)
976	Road Equipment	0.00
979	Yard & Storage Equipment	0.00

Year Ended - 2019

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

**Line: 181 Total Fringe Benefits - Other**

Account	Description	Amount (\$)
720	Unemployment	1,880.00

**Line: 182 Less Benefits Recovered - Other**

Account	Description	Amount (\$)
720	Unemployment	(294.52)

**Line: 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
768	SIgns	203.28
789	Adopt a Road	97.98
861	Travel & Mileage	30.00
935	M33 Salt Shed Repairs	332.72
941	Equipment Rental	452.14

**Line: 242 Expenditure10**

Account	Description	Amount (\$)
NonMotor	NonMotorized	468,014.05

**Line: 243 707 Other**

Account	Description	Amount (\$)
866 000	Reimbursements	3,665.43
935 000	Salt/Sand Shed Repairs	0.00
Line 791	Inventory Adj	0.00

**Line: 243 737 Shop Supplies**

Account	Description	Amount (\$)
737	Shop Supplies	40,063.80
768	Shop Sign	252.20

**Line: 243 921-923 Utilities - Shop and Storage Buildings**

Account	Description	Amount (\$)
921 000	Electricity	19,371.94
922 000	Heat	14,290.80

**Line: 244 244 Other**

Account	Description	Amount (\$)
739	Map Printing	0.00
890 001	Insurance Claims	0.00
941 000	Equip Rental	7,500.79
960 000	County Drain Assessment	31.67