

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

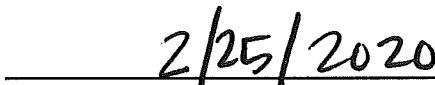
ATTEST



Chief Financial Officer



Chairman



Date

Year Ended - 2019

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

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

1. Cash	\$27,072,291.27
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	4,502,083.24
b. State Trunkline Maintenance	253,694.24
c. State Transportation Department - Other	527,435.48
d. Due on County Road Agreement	1,556,835.10
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	938,212.21

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	2,249,781.65
5. Road Materials	624,125.11
6. Equipment Materials and Parts	748,782.67
7. Prepaid Insurance	375,000.00
8. Deferred Expense - Federal Aid	0.00
9. Other	

10. TOTAL ASSETS**\$38,848,240.97**

Year Ended - 2019

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$4,110,859.71
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	2,594,587.26
14. Advances	4,115,092.49
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	1,057.82

Fund Balances

19. Primary Road Fund	21,330,838.83
20. Local Road Fund	1,402,073.29
21. County Road Commission Fund	5,293,731.57
22. Total Fund Balances	28,026,643.69

23. TOTAL LIABILITIES AND FUND BALANCES**\$38,848,240.97**

Year Ended - 2019

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$4,017,068.14
25. Land Improvements	\$938,031.24	
25 a.Less: Accumulated Depreciation	0.00	938,031.24
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	14,076,898.88	
27 a.Less: Accumulated Depreciation	(7,769,637.32)	6,307,261.56
28. Equipment - Road	31,556,163.20	
28 a.Less: Accumulated Depreciation	(23,127,928.08)	8,428,235.12
29. Equipment - Shop	762,610.96	
29 a.Less: Accumulated Depreciation	(675,265.81)	87,345.15
30. Equipment - Engineers	329,029.78	
30 a.Less: Accumulated Depreciation	(266,509.10)	62,520.68
31. Equipment - Yard and Storage	3,297,034.26	
31 a.Less: Accumulated Depreciation	(2,219,483.78)	1,077,550.48
32. Equipment and Furniture - Office	754,544.77	
32 a.Less: Accumulated Depreciation	(655,489.62)	99,055.15
33. Infrastructure	663,560,277.95	
33 a.Less: Accumulated Depreciation	(405,184,407.22)	258,375,870.73
34. Vehicles	77,109.41	
34 a.Less: Accumulated Depreciation	(76,162.74)	946.67
35. Construction Work in Progress		1,665,955.29
	36. Total Assets	\$281,059,840.21
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	22,683,969.48
	37 d.Infrastructure	258,375,870.73
	38. Total Equities	\$281,059,840.21
 <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		4,424,611.00
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$4,424,611.00
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2019

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
46. County Wide Millage	\$0.00	\$0.00	\$0.00	\$0.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	0.00	0.00
Licenses and Permits				
49. Specify	0.00	0.00	384,850.65	384,850.65
Federal Sources				
50. Surface Tran. Program (STP)	4,842,098.67	0.00	0.00	4,842,098.67
51. C Funds - Federal	1,167,485.49	0.00	0.00	1,167,485.49
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	266,007.33	0.00	0.00	266,007.33
54. High Priority	734,362.37	0.00	0.00	734,362.37
55. Other	15,044.53	0.00	0.00	15,044.53
56. Total Federal Sources	7,024,998.39	0.00	0.00	7,024,998.39
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	8,194.84	1,805.16		10,000.00
58. Snow Removal	14,091.10	0.00		14,091.10
59. Urban Road	5,097,020.97	1,578,610.43		6,675,631.40
60. Allocation	34,407,270.33	7,579,241.78		41,986,512.11
61. Total MTF	39,526,577.24	9,159,657.37		48,686,234.61
Other				
62. Local Bridge	0.00	51,051.65		51,051.65
63. Other	7,545,117.55	0.00	0.00	7,545,117.55
64. Total Other	7,545,117.55	51,051.65	0.00	7,596,169.20
Economic Development Fund				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	0.00	0.00		0.00
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	0.00	0.00		0.00
72. Total State Sources	\$47,071,694.79	\$9,210,709.02	\$0.00	\$56,282,403.81

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)
Contributions From Local Units				
73. City and Village	\$78,751.08	\$0.00	\$0.00	\$78,751.08
74. Township Contr.	0.00	4,436,607.58	0.00	4,436,607.58
75. Other	0.00	0.00	841,920.41	841,920.41
76. Total Contributions	78,751.08	4,436,607.58	841,920.41	5,357,279.07
Charges for Service				
77. Trunkline Maintenance	0.00		8,483,390.66	8,483,390.66
78. Trunkline Non-maintenance	0.00		1,836,261.11	1,836,261.11
79. Salvage Sales	0.00	0.00	43,118.63	43,118.63
80. Other	0.00	0.00	2,846,503.90	2,846,503.90
81. Total Charges	0.00	0.00	13,209,274.30	13,209,274.30
Interest and Rents				
82. Interest Earned	517,794.34	15,770.88	77,033.45	610,598.67
83. Property Rentals	0.00	0.00	171,146.56	171,146.56
84. Total Interest/Rents	517,794.34	15,770.88	248,180.01	781,745.23
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	238,837.85	238,837.85
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	0.00	0.00
91. Total Other	0.00	0.00	238,837.85	238,837.85
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$54,693,238.60	\$13,663,087.48	\$14,923,063.22	\$83,279,389.30

Year Ended - 2019

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

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$746,858.03	\$0.00		\$746,858.03
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	2,370,248.49	0.00		2,370,248.49
103. Total Construction/Cap. Imp.	3,117,106.52	0.00		3,117,106.52
Preservation - Structural Improvements				
104. Roads	15,504,310.80	8,298,623.28		23,802,934.08
105. Structures	1,693,635.10	238,933.77		1,932,568.87
106. Safety Projects	2,570,990.22	373,097.84		2,944,088.06
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.	19,768,936.12	8,910,654.89		28,679,591.01
Maintenance				
111. Roads	11,399,617.05	13,426,071.30		24,825,688.35
112. Structures	19,061.54	14,970.51		34,032.05
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	2,801,608.84	2,173,896.55		4,975,505.39
115. Traffic Control	1,516,914.72	504,501.85		2,021,416.57
116. Total Maintenance	15,737,202.15	16,119,440.21		31,856,642.36
117. Total Construction, Preservation And Maintenance	38,623,244.79	25,030,095.10		63,653,339.89
Other				
118. Trunkline Maintenance	0.00		9,290,593.57	9,290,593.57
119. Trunkline Non-maintenance	0.00		2,039,341.73	2,039,341.73
120. Administrative Expense	770,586.61	499,384.67		1,269,971.28
121. Equipment - Net	266,291.14	319,300.71		834,861.43
122. Capital Outlay - Net	0.00	0.00	(354,468.14)	(354,468.14)
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	0.00	0.00	0.00	0.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	1,275,561.53	1,275,561.53
127. Total Other	1,036,877.75	818,685.38	12,500,298.27	14,355,861.40
128. Total Expenditures	\$39,660,122.54	\$25,848,780.48	\$12,500,298.27	\$78,009,201.29

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	\$54,693,238.60	\$13,663,087.48	\$14,923,063.22	\$83,279,389.30
130. Total Expenditures	39,660,122.54	25,848,780.48	12,500,298.27	78,009,201.29
131. Excess of Revenues Over (Under) Expenditures	15,033,116.06	(12,185,693.00)	2,422,764.95	5,270,188.01
132. Optional Transfers				
132 a. Primary to Local (50%)	(13,000,000.00)	13,000,000.00		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	(13,000,000.00)	13,000,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	2,033,116.06	814,307.00	2,422,764.95	5,270,188.01
136. Beginning Fund	19,297,722.77	587,766.29	2,870,966.62	22,756,455.68
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	19,297,722.77	587,766.29	2,870,966.62	22,756,455.68
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$21,330,838.83	\$1,402,073.29	\$5,293,731.57	\$28,026,643.69

Year Ended - 2019

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,635,756.55	
142. Depreciation	<u>3,519,070.80</u>	
143. Other	<u>1,586,299.25</u>	
144. Total Direct		<u>6,741,126.60</u>

145. Indirect Equipment Expense		<u>3,437,170.04</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	185,670.85	
147. Operating Expenses	<u>1,449,473.22</u>	
148. Total Operating		<u>\$1,635,144.07</u>

149. TOTAL EQUIPMENT EXPENSE \$11,813,440.71

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	33,455.39	0.00		33,455.39
151. Preservation - Structural Improvement	<u>279,016.12</u>	<u>127,299.84</u>		<u>406,315.96</u>
152. Maintenance	<u>3,189,305.31</u>	<u>4,071,562.42</u>		<u>7,260,867.73</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	0.00	0.00
154. MDOT	<u>0.00</u>		<u>2,685,426.06</u>	<u>2,685,426.06</u>
155. Other Reimbursable Charges	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
156. All Other Charges	<u>0.00</u>	<u>0.00</u>	<u>592,514.14</u>	<u>592,514.14</u>
157. Total Equipment Rental Credits	<u>3,501,776.82</u>	<u>4,198,862.26</u>	<u>3,277,940.20</u>	<u>10,978,579.28</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>834,861.43</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>3,501,776.82</u>	<u>4,198,862.26</u>	<u>3,277,940.20</u>	<u>10,978,579.28</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	31.90 %	38.25 %	29.86 %	100.00 %
161. Prorated Total Equipment Expense	<u>3,768,067.96</u>	<u>4,518,162.97</u>	<u>3,527,209.78</u>	<u>11,813,440.71</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>266,291.14</u>	<u>319,300.71</u>	<u>249,269.58</u>	<u>834,861.43</u>

Year Ended - 2019

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

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$136,949.17	\$92,497.16
164. Primary Preservation - Struct. Imp.	694,875.83	469,136.25
165. Primary Maintenance	2,569,273.77	1,734,716.83
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	265,255.93	179,094.95
168. Local Maintenance	3,112,875.76	2,101,745.12
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	976,467.76	659,288.79
171. Equipment Expense - Indirect	994,270.16	671,309.30
172. Equipment Expense - Operating	110,836.31	74,834.54
173. Administration	2,358,842.90	935,917.62
174. State Trunkline Maintenance	2,256,294.99	
175. Sundry Account Rec.	372,179.74	
176. Capital Outlay	215,294.67	142,569.17
177. Other	0.00	0.00
178. Total Payroll	\$14,063,416.99	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$14,063,416.99	Total Distributive \$7,061,109.73

	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	\$2,205,567.87	\$436,520.76	\$2,665,905.73	\$4,032,530.26	\$117,890.55	\$0.00	\$9,458,415.17
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	2,205,567.87	436,520.76	2,665,905.73	4,032,530.26	117,890.55	0.00	9,458,415.17
185. Applicable Labor Cost	14,063,416.99	14,063,416.99	14,063,416.99	14,063,416.99	14,063,416.99	14,063,416.99	
186. Factor	0.156830	0.031039	0.189563	0.286739	0.008383	0.000000	0.672554

Year Ended - 2019

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

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$3,117,106.52	\$19,882.60
188. Primary Preservation - Struct Imp.	19,768,936.12	119,700.59
189. Primary Maintenance	15,737,202.15	861,003.39
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	8,910,654.89	61,145.82
192. Local Maintenance	16,119,440.21	901,565.11
193. Other	30,767,584.67	1,243,137.21
194. TOTAL	\$94,420,924.56	\$3,206,434.72

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	0.00	0.00	0.00	0.00	3,206,434.72	\$3,206,434.72
196. Applicable Operation Cost	94,420,924.56	94,420,924.56	94,420,924.56	94,420,924.56	94,420,924.56	
197. Factor	0.000000	0.000000	0.000000	0.000000	0.033959	\$0.033959

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.	\$323,171.03	\$0.00	\$2,793,935.49	\$0.00	\$3,117,106.52	\$0.00
199. Preser - Struct. Imp.	1,681,671.22	1,074,182.82	18,087,264.90	7,836,472.07	19,768,936.12	8,910,654.89
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	13,133,862.31	14,490,303.66	2,603,339.84	1,629,136.55	15,737,202.15	16,119,440.21
202. Total	<u>\$15,138,704.56</u>	<u>\$15,564,486.48</u>	<u>\$23,484,540.23</u>	<u>\$9,465,608.62</u>	<u>\$38,623,244.79</u>	<u>\$25,030,095.10</u>

Year Ended - 2019

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

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$1,967,362.77	\$288,932.22
204. Fringe Benefits	1,302,795.13	191,331.25
205. Equipment Rental	2,314,242.34	371,183.72
206. Materials	1,751,640.65	252,685.96
207. Handling Charges	0.00	0.00
208. Overhead	940,151.48	206,545.32
209. Other	1,014,401.20	728,663.26
210. Total Charges for Current Year	\$9,290,593.57	\$2,039,341.73
211. Beginning Balance	191,201.74	374,363.92
212. Sub-Total	9,481,795.31	2,413,705.65
213. Less Credits	(9,228,101.07)	(1,886,270.17)
214. Ending Balance	\$253,694.24	\$527,435.48

Year Ended - 2019

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$208,523.17
216. Buildings (975)	390,243.38
217. Equipment Road (976, 981)	3,175,545.19
218. Equipment Shop (977)	20,850.00
219. Equipment Engineers (978)	11,974.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	24,397.53
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	\$3,831,533.27

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	3,831,533.27	3,831,533.27
225. Less: Equipment Retirements 689	0.00	0.00	(70,706.80)	(70,706.80)
226. Sub-total	0.00	0.00	3,760,826.47	3,760,826.47
227. Less: Depreciation and Depletion 968	0.00	0.00	(4,115,294.61)	(4,115,294.61)
228. Net Capital Outlay Expenditure	\$0.00	\$0.00	\$(354,468.14)	\$(354,468.14)

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	Primary	Local	County	Total
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 3)	0.00	0.00	23,008,850.18	23,008,850.18
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	238,837.85	238,837.85

Year Ended - 2019

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

PRESERVATION EXPENDITURES - 90% OF MTF RETURNS

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

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$48,686,234.61</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>1,269,971.28</u>
234. Total Capital Outlay (from Page 13)			<u>3,831,533.27</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>0.00</u>
236 a. Total Deductions			<u>5,101,504.55</u>
236 b. Adjusted MTF Returns			<u>43,584,730.06</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$19,768,936.12</u>	<u>\$8,910,654.89</u>	<u>28,679,591.01</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>15,737,202.15</u>	<u>16,119,440.21</u>	<u>31,856,642.36</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>35,506,138.27</u>	<u>25,030,095.10</u>	<u>60,536,233.37</u>
241. 90% of Adjusted MTF Returns			<u>39,226,257.05</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>
Expenditures (\$)	<u>367,196.00</u>	<u>338,691.72</u>	<u>2,534,073.96</u>	<u>1,198,809.34</u>	<u>533,568.79</u>
Fiscal Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Expenditures (\$)	<u>1,886,169.07</u>	<u>756,583.65</u>	<u>1,718,527.45</u>	<u>1,676,108.40</u>	<u>2,370,248.49</u>
242. TOTAL					<u>\$13,379,976.87</u>

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

$$\underline{8,686,234.61} \times .10 = \underline{4,868,623.46}$$

Year Ended - 2019

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

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$994,270.16
712-724	Fringe Benefits - Shop Employees	671,309.30
721	Drug Testing	0.00
728	Office Supplies - Shop	4,366.28
731	Janitor Supplies - Shop	15,468.41
733	Welding Supplies	16,689.02
734	Safety Supplies - Shop	2,327.81
736	Tire Shop Supplies	6,287.28
737	Shop Supplies	140,058.40
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	41,157.62
805	Health Services	0.00
806	Laundry Services	61,033.96
807	Data Processing - Shop	25,161.75
810	Education Expense - Shop	9,496.00
850-859	Communications - Shop	9,796.12
861	Travel and Mileage - Shop Employees	3,292.49
862	Freight Costs	8,603.46
875	Insurance - Shop Buildings	75,375.13
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	37,042.58
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	215,255.98
931	Buildings Repairs and Maintenance	506,410.78
932	Yard and Storage Repairs and Maintenance	81,188.81
933	Shop Equipment Repairs and Maintenance	25,693.69
934	Office Equipment Repairs and Maintenance	173.90
941	Equipment Rental - Shop Pickup/Wrecker	127,420.85
944-947	Underground Storage Tank Expense	6,500.81
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	325,176.03
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	24,069.84
968	Depreciation - Stockroom Expense	0.00
707	Other:	3,543.58
	243. TOTAL	\$3,437,170.04

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	\$972,663.79
709-714	Administrative Leave	0.00
724	Fringe Benefits	656,721.16
727	Postage	10,691.22
728	Office Supplies	37,588.94
730	Dues and Subscriptions	36,910.03
801	Contractual Services	109,537.46
803	Legal Services	75,891.63
804	Auditing and Accounting Services	30,800.00
807	Data Processing	138,757.69
810	Education	3,374.00
850-853	Communications	13,417.34
861	Travel and Mileage	25,284.75
862	Freight	70.79
873	Public Relations	0.00
874	Advertising	24,939.18
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	29.13
881	Insurance - Errors and Omissions	24,829.98
882	Insurance - General Liability	0.00
920-923	Utilities	120,652.08
931	Building Repair/Maintenance	95,877.16
934	Office Equipment Repair/Maintenance	52,670.38
942	Building Rental	0.00
955-956	Miscellaneous	17,269.63
966-967	Overhead	0.00
968	Depreciation - Buildings	17,114.52
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	37,464.31
	Other:	14,558.69
	244. TOTAL	\$2,517,113.86
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(93,912.33)
629	Overhead - State Trunkline Maintenance	(1,148,042.60)
691	Purchase Discounts	(5,187.65)
	Other:	0.00
	Total Credits to Administrative Expense	\$(1,247,142.58)
	245. Net Administrative Expense	\$1,269,971.28

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
ROADS				
247. New Construction, New Location	0.00 mi.	x \$2,370,248.49	0.00 mi.	\$0.00
248. Widening	3.00 mi.	746,858.03	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		<u>\$3,117,106.52</u>		<u>\$0.00</u>

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	19.57 mi.	x 15,504,310.80	45.07 mi.	\$8,298,623.28
252. Resurfacing	0.00 mi.	0.00	0.00 mi.	0.00
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	6.00 ea.	2,570,990.22	1.00 ea.	373,097.84
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	0.00	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	0.00 ea.	0.00
260. Subtotals		<u>18,075,301.02</u>		<u>8,671,721.12</u>
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	1.00 ea.	1,433,115.69	0.00 ea.	214.07
263. Replace with Culvert	4.00 ea.	260,519.41	2.00 ea.	238,719.70
264. Bridge Subtotals		<u>1,693,635.10</u>		<u>238,933.77</u>
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$19,768,936.12</u>		<u>\$8,910,654.89</u>

*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 (\$)
Ada	55.97	51.59	263,363.29	35.27	35.27	564,214.20	13,142	244,178.36
Algoma	59.61	39.83	246,194.82	36.64	31.52	516,416.16	9,932	184,536.56
Alpine	67.60	40.14	267,784.05	26.01	18.05	307,698.60	13,336	247,782.88
Bowne	37.52	2.92	104,702.76	31.65	0.00	75,358.65	3,084	57,300.72
Byron	104.64	84.11	464,374.55	41.60	32.48	541,297.27	20,317	377,489.86
Caledonia	42.96	37.21	196,726.93	40.12	37.96	612,389.06	12,332	229,128.56
Cannon	73.64	60.61	330,019.05	21.32	19.22	312,462.43	13,336	247,782.88
Cascade	78.83	78.83	384,926.90	40.92	40.92	654,597.21	17,134	318,349.72
Courtland	61.36	31.90	232,776.14	23.95	16.60	283,050.56	7,678	142,657.24
Gaines	65.86	62.08	313,017.57	48.97	46.80	753,826.36	25,146	467,212.68
Grand Rapids	51.25	51.25	250,253.75	22.73	22.73	363,611.80	16,661	309,561.38
Grattan	56.11	0.00	146,671.54	24.92	0.00	59,334.52	3,621	67,278.18
Lowell	47.21	10.35	146,891.09	34.51	7.46	183,743.67	5,949	110,532.42
Nelson	66.41	2.70	179,722.05	25.78	1.44	80,989.22	4,764	88,515.12
Oakfield	59.41	0.00	155,297.74	24.04	0.00	57,239.24	5,782	107,429.56
Plainfield	124.18	124.18	606,370.94	44.74	44.74	715,705.81	30,952	575,088.16
Solon	54.37	1.35	145,186.33	20.62	2.58	84,225.50	5,974	110,996.92
Sparta	34.62	10.48	114,275.80	36.00	12.33	253,601.28	9,110	169,263.80
Spencer	73.91	0.00	193,200.75	23.58	0.00	56,143.98	3,960	73,576.80
Tyrone	43.85	0.00	114,623.90	26.44	0.00	62,953.64	4,731	87,901.98
Vergennes	51.80	7.66	152,785.74	27.71	4.15	122,483.91	4,189	77,831.62
266. Totals	1,311.11	697.19	\$5,009,165.69	657.52	374.25	\$6,661,343.07	231,130	\$4,294,395.40

Local Road Rate Per Mile	2614	Primary Road Rate Per Mile	2381
Local Urban Road Rate Per Mile	2269	Primary Urban Road Rate Per Mile	13616
Population Rate Per Capita	18.58		

Year Ended - 2019

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

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Ada	4,112.63	625,064.52	629,177.15	267,629.28
Algoma	0.00	334,057.25	334,057.25	166,336.95
Alpine	0.00	3,266,328.63	3,266,328.63	196,377.82
Bowne	0.00	4,850.71	4,850.71	72,176.06
Byron	8,523.46	1,826,756.65	1,835,280.11	523,577.52
Caledonia	0.00	96,894.02	96,894.02	39,054.13
Cannon	0.00	1,046,245.88	1,046,245.88	523,195.99
Cascade	0.00	3,038,437.29	3,038,437.29	750,575.08
Courtland	0.00	1,062,078.92	1,062,078.92	306,378.80
Gaines	85,831.62	2,229,758.39	2,315,590.01	202,378.72
Grand Rapids	0.00	1,214,112.60	1,214,112.60	261,044.40
Grattan	0.00	17.01	17.01	0.00
Lowell	3,333.69	6,665.40	9,999.09	32,815.34
Nelson	0.00	0.00	0.00	1,988.50
Oakfield	0.00	659,772.48	659,772.48	366,469.41
Plainfield	0.00	3,620,346.88	3,620,346.88	578,932.52
Solon	0.00	52,812.68	52,812.68	23,212.61
Sparta	0.00	1,986,065.08	1,986,065.08	46,942.63
Spencer	0.00	120,386.79	120,386.79	67,086.72
Tyrone	0.00	11,923.56	11,923.56	0.00
Vergennes	0.00	1,006,254.22	1,006,254.22	10,435.10
267. Totals	\$101,801.40	\$22,208,828.96	\$22,310,630.36	\$4,436,607.58

*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: Chipseal + Fogseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019 467-100-0104A	4,832,137.00	09/05/2019	Asphalt
2019 467-100-0104S	1.00	09/05/2019	Seal Coat
2019 467-100-0108Chip	1.00	09/30/2019	Asphalt
2019 497-100-0104A	3,540,214.00	09/05/2019	Asphalt
2019 497-100-0104C	1.00	07/24/2019	Composite
2019 497-100-0104S	1.00	09/05/2019	Seal Coat
2019 497-M01520-0104A	65,631.00	07/24/2019	Asphalt
2019 497-M01520-0104S	1.00	07/24/2019	Seal Coat
2019 497-M01570-0104A	70,471.00	07/24/2019	Asphalt
2019 497-M01570-0104S	1.00	07/24/2019	Seal Coat
2019 497-M01600-0104A	158,978.00	07/24/2019	Asphalt
2019 497-M01600-0104S	1.00	07/24/2019	Seal Coat

Work Type: Crush & Shape

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019 459-E00780-020	1,542,621.00	09/07/2019	Asphalt
2019 459-E00790-020	766,456.00	06/28/2019	Asphalt
2019 459-E01120-020	394,957.00	06/27/2019	Asphalt
2019 459-E01140-020	971,399.00	05/21/2019	Asphalt
2019 459-E01150-020	743,282.00	07/15/2019	Asphalt
2019 489-M01370-020	233,657.00	05/04/2019	Asphalt

Work Type: Crush and Shape with Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019 497-100-0104CSC	1.00	09/05/2019	Asphalt

Work Type: Microsurface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019 467-100-0108	536,831.00	08/01/2019	Asphalt
2019 497-M01550-0108	98,753.00	08/01/2019	Asphalt

Year Ended - 2019

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

2019 497-M01560-0108	154,790.00	07/13/2019	Asphalt
2019 497-M01560-0108S	1.00	07/13/2019	Seal Coat
2019 497-M01630-0108	73,881.00	09/23/2019	Asphalt

Work Type: Mill & Overlay 1.5"

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019 459-E01300-040	570,796.00	07/19/2019	Asphalt
2019 459-E01330	120,000.00	09/04/2019	Asphalt
2019 489-M01410-040	755,384.00	08/15/2019	Asphalt
2019 489-M01480-040	382,160.00	08/27/2019	Asphalt
2019 489-M01500-040	411,022.00	06/14/2019	Asphalt
2019 489-M01650-040	170,967.00	09/27/2019	Asphalt

Work Type: Mill & Overlay- 3.5"

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019 459-E00760-030	751,008.00	06/07/2019	Asphalt
2019 459-E00770-030	580,892.00	09/15/2019	Asphalt
2019 459-E00940-030	988,148.00	09/17/2019	Asphalt
2019 459-E01090-030	496,547.00	09/27/2019	Asphalt
2019 459-E01110-030	276,306.00	05/18/2019	Asphalt
2019 459-E01130-030	815,537.00	06/28/2019	Asphalt
2019 489-M01140-030	216,941.00	06/12/2019	Asphalt
2019 489-M01170-030	172,008.00	11/03/2018	Asphalt
2019 489-M01270-030	77,543.00	10/19/2018	Asphalt
2019 489-M01290-030	1.00	07/02/2019	Asphalt
2019 489-M01320-030	272,748.00	10/08/2018	Asphalt
2019 489-M01370-030	248,272.00	05/24/2019	Asphalt
2019 489-M01390-030	510,400.00	08/23/2019	Asphalt
2019 489-M01430-030	309,850.00	05/17/2019	Asphalt
2019 489-M01440-030	1,176,062.00	05/28/2019	Asphalt
2019 489-M01460-030	624,979.00	06/18/2019	Asphalt
2019 489-M01470-030	598,049.00	06/12/2019	Asphalt
2019 489-M01510-030	192,426.00	07/02/2019	Asphalt

Work Type: Mill and Fill with Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2018 459-E00670	232,083.00	11/12/2018	Asphalt
2019 489-M01390-030MFC	1.00	07/16/2019	Asphalt

Year Ended - 2019

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

2019 497-100-0104MFC 1.00 07/24/2019 Asphalt

Work Type: Mill and Fill with Micro

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019 497-M01550-0108MFM	1.00	07/17/2019	Asphalt
2019 497-M01630-0108MFM	1.00	09/23/2019	Asphalt

Work Type: Overlay 2" with Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019 467-100-0104OC	1.00	07/24/2019	Asphalt

Work Type: Reconstruct with Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019 497-100-0104RC	1.00	07/24/2019	Asphalt

Work Type: Reconstruct with Micro

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019 467-100-0108RCM	1.00	07/12/2019	Asphalt

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

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019 459-E00020	2,868,405.00	11/14/2018	Asphalt
2019 451-E0007B	2,736,306.00	11/12/2018	Asphalt