

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

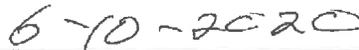
ATTEST



Chief Financial Officer



Chairman



Date

Year Ended - 2019

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

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

1. Cash	\$763,879.39
2. Investments	3,296,562.83
3. Accounts Receivable :	
a. Michigan Transportation Fund	495,033.31
b. State Trunkline Maintenance	48,042.67
c. State Transportation Department - Other	37,457.00
d. Due on County Road Agreement	62,682.21
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	12,012.90

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	299,920.00
6. Equipment Materials and Parts	189,861.84
7. Prepaid Insurance	93,936.37
8. Deferred Expense - Federal Aid	0.00
9. Other	(218,958.23)

10. TOTAL ASSETS**\$5,080,430.29**

Year Ended - 2019

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$107,833.38
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	50,437.01
14. Advances	382,231.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	835,633.32
17. Deferred Revenue	0.00
18. Other	22,818.14

Fund Balances

19. Primary Road Fund	592,571.99
20. Local Road Fund	100,000.00
21. County Road Commission Fund	2,988,905.45
22. Total Fund Balances	3,681,477.44

23. TOTAL LIABILITIES AND FUND BALANCES**\$5,080,430.29**

Year Ended - 2019

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$1,894,881.23
25. Land Improvements	\$50,518.60	
25 a.Less: Accumulated Depreciation	(50,518.60)	0.00
26. Depletable Assets	233,126.49	
26 a.Less: Accumulated Depreciation	(22,402.58)	210,723.91
27. Buildings	3,596,032.48	
27 a.Less: Accumulated Depreciation	(2,118,578.88)	1,477,453.60
28. Equipment - Road	5,853,783.31	
28 a.Less: Accumulated Depreciation	(5,224,567.83)	629,215.48
29. Equipment - Shop	230,074.92	
29 a.Less: Accumulated Depreciation	(187,694.62)	42,380.30
30. Equipment - Engineers	36,403.66	
30 a.Less: Accumulated Depreciation	(26,991.87)	9,411.79
31. Equipment - Yard and Storage	16,603.02	
31 a.Less: Accumulated Depreciation	(820.14)	15,782.88
32. Equipment and Furniture - Office	57,896.87	
32 a.Less: Accumulated Depreciation	(48,605.66)	9,291.21
33. Infrastructure	21,844,383.01	
33 a.Less: Accumulated Depreciation	(11,217,149.29)	10,627,233.72
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$14,916,374.12
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	4,289,140.40
	37 d.Infrastructure	10,627,233.72
	38. Total Equities	\$14,916,374.12
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		1,115,000.00
40. Notes Payable (Act 143)		105,518.88
41. Vested Vacation and Sick Leave Payable		99,330.19
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$1,319,849.07
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$1,554,782.31

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	5,255.00	5,255.00
Federal Sources				
50. Surface Tran. Program (STP)	332,562.94	0.00	0.00	332,562.94
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	332,562.94	0.00	0.00	332,562.94
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	7,670.82	2,329.18		10,000.00
58. Snow Removal	132,732.59	40,303.07		173,035.66
59. Urban Road	0.00	0.00		0.00
60. Allocation	2,218,378.87	673,591.09		2,891,969.96
61. Total MTF	2,358,782.28	716,223.34		3,075,005.62
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	330,777.54	330,777.54
64. Total Other	0.00	0.00	330,777.54	330,777.54
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)	48,442.06	0.00		48,442.06
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	48,442.06	0.00		48,442.06
72. Total State Sources	\$2,407,224.34	\$716,223.34	\$330,777.54	\$3,454,225.22

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	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	362,672.05	0.00	362,672.05
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	362,672.05	0.00	362,672.05
Charges for Service				
77. Trunkline Maintenance	0.00		1,751,707.24	1,751,707.24
78. Trunkline Non-maintenance	0.00		175,099.45	175,099.45
79. Salvage Sales	0.00	0.00	4,529.57	4,529.57
80. Other	0.00	0.00	26,920.92	26,920.92
81. Total Charges	0.00	0.00	1,958,257.18	1,958,257.18
Interest and Rents				
82. Interest Earned	9,397.96	2,236.00	66,678.87	78,312.83
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	9,397.96	2,236.00	66,678.87	78,312.83
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	10,099.60	10,099.60
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	7,292.46	0.00	7,292.46
91. Total Other	0.00	7,292.46	10,099.60	17,392.06
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	\$2,749,185.24	\$1,088,423.85	\$2,371,068.19	\$6,208,677.28

Year Ended - 2019

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

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	602,542.51	569,606.41		1,172,148.92
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.	602,542.51	569,606.41		1,172,148.92
Maintenance				
111. Roads	649,972.28	465,988.51		1,115,960.79
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	571,368.35	385,291.73		956,660.08
115. Traffic Control	4,733.83	119.29		4,853.12
116. Total Maintenance	1,226,074.46	851,399.53		2,077,473.99
117. Total Construction, Preservation And Maintenance	1,828,616.97	1,421,005.94		3,249,622.91
Other				
118. Trunkline Maintenance	0.00		1,723,386.07	1,723,386.07
119. Trunkline Non-maintenance	0.00		175,099.47	175,099.47
120. Administrative Expense	258,018.49	200,504.43		458,522.92
121. Equipment - Net	(30,470.32)	(23,015.66)	(46,544.06)	(100,030.04)
122. Capital Outlay - Net	0.00	0.00	149,145.68	149,145.68
123. Debt Principal Payment	0.00	0.00	318,573.21	318,573.21
124. Interest Expense	0.00	0.00	44,563.16	44,563.16
125. Drain Assessment	0.00	2,910.81	0.00	2,910.81
126. Other	0.00	7,768.80	0.00	7,768.80
127. Total Other	227,548.17	188,168.38	2,364,223.53	2,779,940.08
128. Total Expenditures	\$2,056,165.14	\$1,609,174.32	\$2,364,223.53	\$6,029,562.99

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	\$2,749,185.24	\$1,088,423.85	\$2,371,068.19	\$6,208,677.28
130. Total Expenditures	2,056,165.14	1,609,174.32	2,364,223.53	6,029,562.99
131. Excess of Revenues Over (Under) Expenditures	693,020.10	(520,750.47)	6,844.66	179,114.29
132. Optional Transfers				
132 a. Primary to Local (50%)	(520,750.47)	520,750.47		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	(520,750.47)	520,750.47		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	172,269.63	0.00	6,844.66	179,114.29
136. Beginning Fund	420,302.36	100,000.00	2,982,060.79	3,502,363.15
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	420,302.36	100,000.00	2,982,060.79	3,502,363.15
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$592,571.99	\$100,000.00	\$2,988,905.45	\$3,681,477.44

Year Ended - 2019

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$302,234.58	
142. Depreciation	<u>283,365.37</u>	
143. Other	<u>299,286.81</u>	
144. Total Direct		<u>884,886.76</u>

145. Indirect Equipment Expense		<u>550,417.62</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>274,449.16</u>	
148. Total Operating		<u>\$274,449.16</u>

149. TOTAL EQUIPMENT EXPENSE \$1,709,753.54

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	78,477.86	54,675.70		133,153.56
152. Maintenance	472,803.38	361,732.85		834,536.23
153. Inventory Operations	0.00	0.00	68,556.49	68,556.49
154. MDOT	0.00		695,077.41	695,077.41
155. Other Reimbursable Charges	0.00	0.00	4,353.46	4,353.46
156. All Other Charges	0.00	0.00	74,106.43	74,106.43
157. Total Equipment Rental Credits	<u>551,281.24</u>	<u>416,408.55</u>	<u>842,093.79</u>	<u>1,809,783.58</u>

(A) (B) (C) (D)

158. (Gain) or Loss on Usage of Equipment				<u>(100,030.04)</u>
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PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$551,281.24</u>	<u>\$416,408.55</u>	<u>\$842,093.79</u>	<u>\$1,809,783.58</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	30.46 %	23.01 %	46.53 %	100.00 %
161. Prorated Total Equipment Expense	<u>520,810.92</u>	<u>393,392.89</u>	<u>795,549.73</u>	<u>1,709,753.54</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(30,470.32)</u>	<u>(23,015.66)</u>	<u>(46,544.06)</u>	<u>(100,030.04)</u>

Year Ended - 2019

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

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	34,663.64	62,353.63
165. Primary Maintenance	178,164.82	320,486.54
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	24,338.37	43,780.33
168. Local Maintenance	122,727.87	220,765.36
169. Inventory	16,623.35	29,902.42
170. Equipment Expense - Direct	107,986.44	194,248.14
171. Equipment Expense - Indirect	98,904.77	177,911.88
172. Equipment Expense - Operating	0.00	0.00
173. Administration	196,213.96	352,953.68
174. State Trunkline Maintenance	334,495.08	
175. Sundry Account Rec.	23.08	
176. Capital Outlay	0.00	0.00
177. Other	51,890.74	93,342.09
178. Total Payroll	\$1,166,032.12	
179. Less Applicable Payroll	(334,518.16)	
180. Total Applicable Labor Cost	\$831,513.96	Total Distributive \$1,495,744.07

	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	\$150,983.48	\$42,973.38	\$1,240,694.91	\$585,248.47	\$0.00	\$15,525.15	\$2,035,425.39
182. Less: Benefits Recovered	(39,215.20)	(11,161.55)	(322,247.80)	(152,007.57)	0.00	(4,032.38)	(528,664.50)
183. Less: Refunds	0.00	(11,016.85)	0.00	0.00	0.00	0.00	(11,016.85)
184. Benefits to be Distributed	111,768.28	20,794.98	918,447.11	433,240.90	0.00	11,492.77	1,495,744.04
185. Applicable Labor Cost	831,513.96	831,513.96	831,513.96	831,513.96	861,513.96	831,513.96	
186. Factor	0.134415	0.025009	1.104548	0.521027	0.000000	0.013821	1.798820

Year Ended - 2019

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

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	565,597.71	36,951.31
189. Primary Maintenance	1,150,898.83	75,189.83
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	534,681.52	34,931.49
192. Local Maintenance	799,196.78	52,212.62
193. Other	10,024.80	617.63
194. TOTAL	\$3,060,399.64	\$199,902.88

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	4,372.22	15,525.83	2,421.00	0.00	177,583.83	\$199,902.88
196. Applicable Operation Cost	3,060,399.64	3,060,399.64	3,060,399.64	3,060,399.64	3,060,399.64	
197. Factor	0.001429	0.005073	0.000791	0.000000	0.058026	\$0.065319

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.	326,524.03	332,774.35	276,018.48	236,832.06	602,542.51	569,606.41
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,209,089.06	849,378.95	16,985.40	2,020.58	1,226,074.46	851,399.53
202. Total	\$1,535,613.09	\$1,182,153.30	\$293,003.88	\$238,852.64	\$1,828,616.97	\$1,421,005.94

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	\$312,388.57	\$22,106.51
204. Fringe Benefits	492,487.11	36,177.37
205. Equipment Rental	655,549.92	39,527.49
206. Materials	51,016.64	7,649.78
207. Handling Charges	0.00	0.00
208. Overhead	169,872.34	13,717.47
209. Other	42,071.49	55,920.85
210. Total Charges for Current Year	\$1,723,386.07	\$175,099.47
211. Beginning Balance	39,818.98	28,101.79
212. Sub-Total	1,763,205.05	203,201.26
213. Less Credits	(1,715,162.38)	(165,744.26)
214. Ending Balance	\$48,042.67	\$37,457.00

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)	10,992.50
217. Equipment Road (976, 981)	340,275.20
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	6,691.00
220. Equipment - Yard and Storage (979)	16,603.02
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	163,618.42
223. Total Capital Outlay:	<u>\$538,180.14</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	538,180.14	538,180.14
225. Less: Equipment Retirements 689	0.00	0.00	(970.40)	(970.40)
226. Sub-total	0.00	0.00	537,209.74	537,209.74
227. Less: Depreciation and Depletion 968	0.00	0.00	(388,064.06)	(388,064.06)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$149,145.68</u>	<u>\$149,145.68</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	3,962,484.77	3,962,484.77
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	10,099.60	10,099.60

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>\$3,075,005.62</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>458,522.92</u>
234. Total Capital Outlay (from Page 13)			<u>538,180.14</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>318,573.21</u>
236. Interest Expense (from Page 6 Expenditures)			<u>44,563.16</u>
236 a. Total Deductions			<u>1,359,839.43</u>
236 b. Adjusted MTF Returns			<u>1,715,166.19</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$602,542.51</u>	<u>\$569,606.41</u>	<u>1,172,148.92</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,226,074.46</u>	<u>851,399.53</u>	<u>2,077,473.99</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(332,562.93)</u>	<u>0.00</u>	<u>(332,562.93)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>1,496,054.04</u>	<u>1,421,005.94</u>	<u>2,917,059.98</u>
241. 90% of Adjusted MTF Returns			<u>1,543,649.57</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>75,384.00</u>	<u>165,360.00</u>	<u>149,222.00</u>	<u>125,573.00</u>	<u>308,978.00</u>
Fiscal Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Expenditures (\$)	<u>196,495.00</u>	<u>0.00</u>	<u>89,801.40</u>	<u>0.00</u>	<u>0.00</u>
242. TOTAL					<u>\$1,110,813.40</u>

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

$$\underline{3,075,005.62} \times .10 = \underline{307,500.56}$$

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	\$98,904.77
712-724	Fringe Benefits - Shop Employees	177,911.88
721	Drug Testing	2,140.75
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	1,989.51
733	Welding Supplies	1,577.90
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	20,921.36
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	97.76
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	0.00
810	Education Expense - Shop	282.74
850-859	Communications - Shop	3,419.09
861	Travel and Mileage - Shop Employees	254.66
862	Freight Costs	0.00
875	Insurance - Shop Buildings	10,099.24
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	23,747.78
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	43,865.40
931	Buildings Repairs and Maintenance	38,832.57
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	46.95
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	54.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	92,718.93
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	5,552.94
968	Depreciation - Stockroom Expense	0.00
707	Other:	27,999.39
	243. TOTAL	\$550,417.62

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	\$174,384.87
709-714	Administrative Leave	21,829.09
724	Fringe Benefits	352,953.68
727	Postage	1,033.70
728	Office Supplies	5,257.22
730	Dues and Subscriptions	15,223.79
801	Contractual Services	7,806.74
803	Legal Services	3,772.64
804	Auditing and Accounting Services	1,200.00
807	Data Processing	19,919.54
810	Education	4,993.00
850-853	Communications	5,757.86
861	Travel and Mileage	19,999.83
862	Freight	0.00
873	Public Relations	1,058.52
874	Advertising	2,841.31
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	625.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	9,039.98
882	Insurance - General Liability	402.00
920-923	Utilities	4,804.30
931	Building Repair/Maintenance	14,901.83
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	7,410.44
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	343.16
968	Depreciation - Office Equipment and Furniture	4,473.72
	Other:	0.00
	244. TOTAL	\$680,032.22
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(183,589.81)
691	Purchase Discounts	0.00
	Other:	(37,919.49)
	Total Credits to Administrative Expense	\$(221,509.30)
	245. Net Administrative Expense	\$458,522.92

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>
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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	\$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	0.00 mi.	x	\$0.00	0.00 mi.		\$0.00
252. Resurfacing	5.83 mi.		278,205.54	4.22 mi.		236,992.04
253. Gravel Surfacing	0.70 mi.		195,461.62	2.15 mi.		57,029.92
254. Paving Gravel Roads	0.00 mi.		0.00	0.75 mi.		72,282.25
SAFETY PROJECTS						
255. Intersection Improvements	0.00 ea.		16,742.77	0.00 ea.		0.00
256. Railroad Crossing Improvements	0.00 ea.		0.00	0.00 ea.		0.00
257. Other	0.00 ea.		17,728.46	0.00 ea.		0.00
MISCELLANEOUS						
258. Roadside Parks	0.00 ea.		0.00	0.00 ea.		0.00
259. Other	0.01 ea.		94,404.12	0.01 ea.		203,302.20
260. Subtotals			602,542.51			569,606.41
BRIDGES						
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
264. Bridge Subtotals			0.00			0.00
265. TOTAL PRESERVATION - STRUCT IMP			\$602,542.51			\$569,606.41

*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)			
DOYLE	23.84	0.00	62,317.76	30.45	0.00	72,501.45	624	11,593.92
GERMFASK	18.00	0.00	47,052.00	21.63	0.00	51,501.03	486	9,029.88
HIAWATHA	48.44	0.00	126,622.16	37.54	0.00	89,382.74	1,302	24,191.16
INWOOD	42.23	0.00	110,389.22	38.37	0.00	91,358.97	733	13,619.14
MANISTIQUE	43.07	0.00	112,584.98	19.81	0.00	47,167.61	1,095	20,345.10
MUELLER	8.83	0.00	23,081.62	16.80	0.00	40,000.80	234	4,347.72
SENEY	6.41	0.00	16,755.74	26.85	0.00	63,929.85	119	2,211.02
THOMPSON	22.51	0.00	58,841.14	33.10	0.00	78,811.10	795	14,771.10
266. Totals	213.33	0.00	\$557,644.62	224.55	0.00	\$534,653.55	5,388	\$100,109.04

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* (\$)
DOYLE	0.00	0.00	0.00	2,848.01
GERMFASK	0.00	0.00	0.00	3,689.91
HIAWATHA	0.00	101,651.10	101,651.10	22,307.36
INWOOD	0.00	72,282.25	72,282.25	63,793.22
MANISTIQUE	0.00	395,673.06	395,673.06	267,935.65
THOMPSON	0.00	0.00	0.00	2,097.90
267. Totals	\$0.00	\$569,606.41	\$569,606.41	\$362,672.05

*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: Construction of new culvert in same location of...

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
CR 447 Culvert Replacement	94,404.12	09/19/2019	Gravel
Southside Box Culvert	232,928.61	04/01/2019	Gravel

Work Type: Multiple Course Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
CR 434 Chip Seal	138,009.24	07/02/2019	Asphalt
CR 436 Chip Seal to Kennedy Lake Project	138,009.24	07/18/2019	Asphalt
Scharstrom Rd Chip Seal	49,231.42	07/31/2019	Asphalt
Faketty Rd Chip Seal	43,235.33	07/31/2019	Asphalt
Krummich Rd Chip Seal	53,785.44	07/31/2019	Asphalt
Shunk Rd Chip Seal	33,057.67	07/31/2019	Asphalt
Murphy Rd Chip Seal	37,297.40	07/30/2019	Asphalt
Merwin Creek Rd Chip Seal	20,384.78	07/31/2019	Asphalt

Work Type: Recnst Exist, No Widen

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Lasich Rd	103,699.72	10/24/2018	Gravel
Dixon Rd	34,034.70	05/30/2019	Gravel
CR 447 Base Stabilization	94,166.45	07/31/2019	Gravel
CR 436 Riverside Truck Trl Aggregate Surface	103,936.73	07/29/2019	Gravel

Work Type: Reconstruction over a short section < 0.1 miles

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Mintonye Rd	72,282.25	08/09/2019	Asphalt

Year Ended - 2019

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

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	SUNDRY	12,012.90

Line: 9 Other (Identify)

Account	Description	Amount (\$)
078-03	MTF RECEIVABLE	(240,496.23)
078-9	CAPITAL EQP ADV	20,719.00
123-124	PREPAID EXPENSES	819.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
250	INTEREST PAYABLE	6,257.50
255	DRIVEWAY SNOW PLOWING	16,560.64

Line: 45 FF Deferred Compensation Plan

Account	Description	Amount (\$)
016	Def Comp	921,460.61
017	OPEB Trust	633,321.70

Line: 49 Specify - County

Account	Description	Amount (\$)
450	PERMITS	5,255.00

Line: 55 FS-Other - County

Account	Description	Amount (\$)
525	USFS	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
501-511	HRRR-SAFETY SIGN PROJECT	0.00

Line: 63 OTH-Other - County

Account	Description	Amount (\$)
539-569	PA 207 of 2018	330,777.54

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
560.1	POT HOLE FUNDS	0.00
560.2	PA 252 FUNDS	0.00
560.3	PA 84 FUNDS	0.00

Line: 70 EDF-Other - Primary

Account	Description	Amount (\$)
583.13	\$.75 ON \$1.00	0.00

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
583-13	Sault Tribe	0.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
671-674	ROYALTIES	16,178.30
671-676	REIMBURSEMENTS	10,742.62

Line: 89 Contributions from Private Sources - County

Account	Description	Amount (\$)
10	SCH CO DURAPATCH CH	0.00
11	SCH CO AIRPORT	0.00
12	CFS DUFOUR CRK	0.00
525.0.9	ZELLAR EXC SMH	0.00
6	SCH CO CARPENTER DAM	0.00
8	CO DRAIN COMMISSIONER	0.00

Line: 90 Other2 Other - Local

Account	Description	Amount (\$)
641-641	PRIVATE ROAD PLOWING	7,292.46

Line: 109 Other - Local

Account	Description	Amount (\$)
480-481	airport road parking lot	0.00

Line: 126 Other - Local

Account	Description	Amount (\$)
520	private plowing	7,768.80

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	MATERIALS	120,712.71
510	EQUIPMENT	29,635.23
510	PURCHASES	148,938.87

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
510	EQUIP EXT	29,635.23
511	INDIRECT EQUIP	23,030.19
513	DIST EXP	0.00

Year Ended - 2019

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

514	DIST EXP	9,503.74
515	ADMIN	11,937.27

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
514	Distributive	91,319.60
520	Snow Plow	2,022.49
521	Other	0.00

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
514	Distributive Exp	50,766.39
520	Snowplowing	1,124.35

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
720	Unemployment	5,652.31
721	Drug Testing	275.00
724	Other Fringe Benefits - Coveralls	5,370.34
734	Safety Health Chgs	725.00
736	Driver Physicals	2,962.50
738	EAP Counseling	540.00

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
714	Safety Training	0.00
720	Unemployment	(1,468.08)
721	Drug Testing	(71.43)
722	OPEB Hlth Benefit	0.00
724	Coveralls	(1,394.84)
734	Safety Helath Charges	(188.31)
736	Driveways, Physicals	(769.46)
737	Driver Fees, Physicals	0.00
738	EAP Counseling	(140.26)

Line: 193 Other - Cost of Operations

Account	Description	Amount (\$)
520	Contract Plowing	7,292.46
521	Other Projects	2,732.34

Line: 193 Other - Distributed Total

Account	Description	Amount (\$)
520-521	Contract Plow and Other Projects	617.63

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
703	Eng Tech Exp	30,001.16

Year Ended - 2019

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

704	Foreman's Exp	62,207.12
729	Engineering Supplies	175.97
732	Signs, Barricades, Other	1,374.20
780	Misc Signs, posts	0.00
793	Safety Glasses	8,743.92
794	Pit Maintenance	7,204.51
795	Rental Expense	185.00
801	Contractual Services	1,431.00
802	Eng Services	16,345.27
810	Training and Education	52,725.26
812	CONFERENCE & REGISTRATION	4,316.00
861	Travel, Mileage & Lodging	1,047.48
968	Depreciation	1,098.94
999.0	MDOT GWOA ADJ	(9,272.00)

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
AP & VCH	VOUCHERS	55,449.34
JEs	Misc	471.51

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
JEs	Misc	432.50
VOUCHERS	VOUCHERS	41,638.99

Line: 242 Expenditure10

Account	Description	Amount (\$)
1.	Culverts	0.00
2.	Road Shoulder Improvements	0.00

Line: 243 707 Other

Account	Description	Amount (\$)
707	Eqp	264.16
741	MISC PARTS	20,512.75
791	Inventory Adj	(2,193.77)
935	SMALL SHOP TOOLS	9,416.25

Line: 245 245 Other

Account	Description	Amount (\$)
630	OTHER OVERHEAD	(37,919.49)

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
200278	2018 Safety Sign Upgrad	3,713.60
207203	2020 Safety Grant Rumble Strips	1,444.72
207444	2020 Safety Sign Upgrade	5,800.63
207446	2020 CR 435 Safety Grant Guardrail	3,622.16
208202	2019 Pavement Markings	3,147.35

Year Ended - 2019

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

Line: 259 Other Local System *Unit

Account	Description	Amount (\$)
7541CU	Southside Culvert	0.01

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
7541CU	Southside Culvert	203,302.20

Line: 259 Other Primary System *Unit

Account	Description	Amount (\$)
1000	CR 447 Culvert Replacement	0.01

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
1000	CR 447 Culvert Replacement	94,404.12