

CHEBOYGAN COUNTY ROAD
COMMISSION

Annual Report
2019

Cheboygan County Road Commission
5302 South Straits Highway
Indian River, Michigan 49749

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

4/16/2020

Date

Year Ended - 2019

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

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$2,214,764.00
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,015,818.89
b. State Trunkline Maintenance	655,015.00
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	358,276.00
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	1,373,018.00

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	572,691.00
6. Equipment Materials and Parts	420,588.00
7. Prepaid Insurance	131,409.00
8. Deferred Expense - Federal Aid	0.00
9. Other	32,379.00

10. TOTAL ASSETS

\$6,773,958.89

Year Ended - 2019

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$43,128.00
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	135,040.00
14. Advances	135,126.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	1,282,000.00

Fund Balances

19. Primary Road Fund	2,472,372.88
20. Local Road Fund	678,990.96
21. County Road Commission Fund	2,027,301.05
22. Total Fund Balances	5,178,664.89

23. TOTAL LIABILITIES AND FUND BALANCES

\$6,773,958.89

Year Ended - 2019

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$179,255.00
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	26,966.00	
26 a.Less: Accumulated Depreciation	(15,332.00)	11,634.00
27. Buildings	4,039,438.00	
27 a.Less: Accumulated Depreciation	(3,053,396.00)	986,042.00
28. Equipment - Road	9,506,736.00	
28 a.Less: Accumulated Depreciation	(8,030,316.00)	1,476,420.00
29. Equipment - Shop	266,245.00	
29 a.Less: Accumulated Depreciation	(253,972.00)	12,273.00
30. Equipment - Engineers	60,722.00	
30 a.Less: Accumulated Depreciation	(59,845.00)	877.00
31. Equipment - Yard and Storage	322,314.00	
31 a.Less: Accumulated Depreciation	(298,754.00)	23,560.00
32. Equipment and Furniture - Office	90,511.00	
32 a.Less: Accumulated Depreciation	(69,269.00)	21,242.00
33. Infrastructure	50,977,230.00	
33 a.Less: Accumulated Depreciation	(18,705,166.00)	32,272,064.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$34,983,367.00
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	2,711,303.00
	37 d.Infrastructure	32,272,064.00
	38. Total Equities	\$34,983,367.00
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		1,575,000.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		271,879.00
42. Installment/Lease Purchase Payable		230,033.00
43. Other		0.00
	44. Total Liabilities	\$2,076,912.00
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2019

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
46. County Wide Millage	\$1,247,474.00	\$0.00	\$0.00	\$1,247,474.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	<u>1,247,474.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,247,474.00</u>
Licenses and Permits				
49. Specify	0.00	0.00	37,760.00	37,760.00
Federal Sources				
50. Surface Tran. Program (STP)	1,076,369.00	0.00	0.00	1,076,369.00
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	358,980.00	100,268.00	0.00	459,248.00
56. Total Federal Sources	<u>1,435,349.00</u>	<u>100,268.00</u>	<u>0.00</u>	<u>1,535,617.00</u>
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,283.33	4,716.67		10,000.00
58. Snow Removal	110,963.00	98,401.00		209,364.00
59. Urban Road	0.00	0.00		0.00
60. Allocation	3,191,676.00	2,849,350.00		6,041,026.00
61. Total MTF	<u>3,307,922.33</u>	<u>2,952,467.67</u>		<u>6,260,390.00</u>
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	7,056.00	7,056.00
64. Total Other	<u>0.00</u>	<u>0.00</u>	<u>7,056.00</u>	<u>7,056.00</u>
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)	245,056.00	0.00		245,056.00
68. Forest Road (E)	119,632.00	0.00		119,632.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	<u>364,688.00</u>	<u>0.00</u>		<u>364,688.00</u>
72. Total State Sources	<u>\$3,672,610.33</u>	<u>\$2,952,467.67</u>	<u>\$7,056.00</u>	<u>\$6,632,134.00</u>

Year Ended - 2019

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$13,423.00	\$0.00	\$0.00	\$13,423.00
74. Township Contr.	0.00	723,194.00	0.00	723,194.00
75. Other	3,222.00	87,363.00	6,681.00	97,266.00
76. Total Contributions	<u>16,645.00</u>	<u>810,557.00</u>	<u>6,681.00</u>	<u>833,883.00</u>
Charges for Service				
77. Trunkline Maintenance	0.00		2,015,718.00	2,015,718.00
78. Trunkline Non-maintenance	0.00		486,967.00	486,967.00
79. Salvage Sales	0.00	0.00	2,421.00	2,421.00
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	<u>0.00</u>	<u>0.00</u>	<u>2,505,106.00</u>	<u>2,505,106.00</u>
Interest and Rents				
82. Interest Earned	0.00	0.00	3,655.00	3,655.00
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	<u>0.00</u>	<u>0.00</u>	<u>3,655.00</u>	<u>3,655.00</u>
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	141.00	141.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	24,135.00	24,135.00
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	<u>0.00</u>	<u>0.00</u>	<u>24,276.00</u>	<u>24,276.00</u>
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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>\$6,372,078.33</u>	<u>\$3,863,292.67</u>	<u>\$2,584,534.00</u>	<u>\$12,819,905.00</u>

Year Ended - 2019

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

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	303,811.00	0.00		303,811.00
103. Total Construction/Cap. Imp.	<u>303,811.00</u>	<u>0.00</u>		<u>303,811.00</u>
Preservation - Structural Improvements				
104. Roads	2,725,348.00	996,192.00		3,721,540.00
105. Structures	0.00	0.00		0.00
106. Safety Projects	165.00	170.00		335.00
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.	<u>2,725,513.00</u>	<u>996,362.00</u>		<u>3,721,875.00</u>
Maintenance				
111. Roads	1,256,174.00	1,616,052.00		2,872,226.00
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,027,549.00	1,057,194.00		2,084,743.00
115. Traffic Control	26,456.00	48,092.00		74,548.00
116. Total Maintenance	<u>2,310,179.00</u>	<u>2,721,338.00</u>		<u>5,031,517.00</u>
117. Total Construction, Preservation And Maintenance	<u>5,339,503.00</u>	<u>3,717,700.00</u>		<u>9,057,203.00</u>
Other				
118. Trunkline Maintenance	0.00		1,665,576.00	1,665,576.00
119. Trunkline Non-maintenance	0.00		486,967.00	486,967.00
120. Administrative Expense	282,737.94	196,860.06		479,598.00
121. Equipment - Net	210,884.92	367,759.50		803,178.00
122. Capital Outlay - Net	0.00	0.00	(394,764.00)	(394,764.00)
123. Debt Principal Payment	0.00	0.00	260,675.00	260,675.00
124. Interest Expense	0.00	0.00	57,551.00	57,551.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	<u>493,622.86</u>	<u>564,619.56</u>	<u>2,300,538.58</u>	<u>3,358,781.00</u>
128. Total Expenditures	<u>\$5,833,125.86</u>	<u>\$4,282,319.56</u>	<u>\$2,300,538.58</u>	<u>\$12,415,984.00</u>

Year Ended - 2019

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

STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	6,372,078.33	3,863,292.67	2,584,534.00	12,819,905.00
130. Total Expenditures	5,833,125.86	4,282,319.56	2,300,538.58	12,415,984.00
131. Excess of Revenues Over (Under) Expenditures	538,952.47	(419,026.89)	283,995.42	403,921.00
132. Optional Transfers				
132 a. Primary to Local (50%)	(420,000.00)	420,000.00		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	(420,000.00)	420,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	118,952.47	973.11	283,995.42	403,921.00
136. Beginning Fund	1,468,018.41	478,017.85	2,828,706.26	4,774,742.52
137. Adjustment	885,402.00	200,000.00	(1,085,400.63)	1.37
138. Beginning Fund Balance Restated	2,353,420.41	678,017.85	1,743,305.63	4,774,743.89
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	2,472,372.88	678,990.96	2,027,301.05	5,178,664.89

Year Ended - 2019

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$875,359.00	
142. Depreciation	647,537.00	
143. Other	707,141.00	
144. Total Direct		2,230,037.00

145. Indirect Equipment Expense

809,684.00

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	410,790.00	
148. Total Operating		\$410,790.00

149. TOTAL EQUIPMENT EXPENSE

\$3,450,511.00

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	7,145.00	16,214.00		23,359.00
152. Maintenance	687,947.00	1,195,948.00		1,883,895.00
153. Inventory Operations	0.00	0.00	39,112.00	39,112.00
154. MDOT	0.00		637,658.00	637,658.00
155. Other Reimbursable Charges	0.00	0.00	63,309.00	63,309.00
156. All Other Charges	0.00	0.00	0.00	0.00
157. Total Equipment Rental Credits	695,092.00	1,212,162.00	740,079.00	2,647,333.00
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				803,178.00

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$695,092.00	\$1,212,162.00	\$740,079.00	\$2,647,333.00
	(A)	(B)	(C)	(D)
160. Percent of Total	26.26 %	45.79 %	27.96 %	100.00 %
161. Prorated Total Equipment Expense	905,976.92	1,579,921.50	964,612.58	3,450,511.00
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	210,884.92	367,759.50	224,533.58	803,178.00

Year Ended - 2019

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

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	17,561.00	33,557.00
165. Primary Maintenance	309,197.00	590,828.00
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	6,914.00	13,212.00
168. Local Maintenance	372,977.00	712,702.00
169. Inventory	10,871.00	0.00
170. Equipment Expense - Direct	300,723.00	574,636.00
171. Equipment Expense - Indirect	100,410.00	191,868.00
172. Equipment Expense - Operating	0.00	0.00
173. Administration	229,843.00	394,585.00
174. State Trunkline Maintenance	394,685.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	0.00	0.00
178. Total Payroll	\$1,743,181.00	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$1,743,181.00	Total Distributive \$2,511,388.00

	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	\$243,657.00	\$37,614.00	\$1,414,013.00	\$1,540,199.00	\$17,330.00	\$31,199.00	\$3,284,012.00
182. Less: Benefits Recovered	(53,053.00)	(8,190.00)	(307,882.00)	(335,357.00)	(3,773.00)	(6,793.00)	(715,048.00)
183. Less: Refunds	0.00	(22,179.00)	0.00	(32,950.00)	(2,447.00)	0.00	(57,576.00)
184. Benefits to be Distributed	190,604.00	7,245.00	1,106,131.00	1,171,892.00	11,110.00	24,406.00	2,511,388.00
185. Applicable Labor Cost	1,107,782.00	1,337,625.00	1,337,625.00	1,337,625.00	1,337,625.00	1,107,782.00	
186. Factor	0.172059	0.005416	0.826937	0.876099	0.008306	0.022031	1.91084

Year Ended - 2019

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

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$302,729.00	\$1,082.00
188. Primary Preservation - Struct Imp.	2,715,809.00	9,704.00
189. Primary Maintenance	2,301,954.00	8,225.00
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	992,814.00	3,547.00
192. Local Maintenance	2,711,649.00	9,689.00
193. Other	0.00	0.00
194. TOTAL	\$9,024,955.00	\$32,247.00

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	0.00	(21,611.00)	1,251.00	0.00	52,607.00	\$32,247.00
196. Applicable Operation Cost	9,024,955.00	9,024,955.00	9,024,955.00	9,024,955.00	9,024,955.00	
197. Factor	0.000000	(0.002395)	0.000139	0.000000	0.005829	\$0.003573

Year Ended - 2019

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

ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$303,811.00	\$0.00	\$303,811.00	\$0.00
199. Preser - Struct. Imp.	58,263.00	36,342.00	2,667,250.00	960,020.00	2,725,513.00	996,362.00
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	2,279,035.00	2,668,734.00	31,144.00	52,604.00	2,310,179.00	2,721,338.00
202. Total	<u>\$2,337,298.00</u>	<u>\$2,705,076.00</u>	<u>\$3,002,205.00</u>	<u>\$1,012,624.00</u>	<u>\$5,339,503.00</u>	<u>\$3,717,700.00</u>

Year Ended - 2019

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

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$394,685.00	\$0.00
204. Fringe Benefits	697,216.00	0.00
205. Equipment Rental	637,658.00	0.00
206. Materials	29,418.00	0.00
207. Handling Charges	0.00	0.00
208. Overhead	219,407.00	0.00
209. Other	539,163.00	0.00
210. Total Charges for Current Year	\$2,517,547.00	\$0.00
211. Beginning Balance	420,239.00	0.00
212. Sub-Total	2,937,786.00	0.00
213. Less Credits	(2,282,771.00)	0.00
214. Ending Balance	\$655,015.00	\$0.00

Year Ended - 2019

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	27,550.00
217. Equipment Road (976, 981)	393,090.00
218. Equipment Shop (977)	1,197.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$421,837.00</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	421,837.00	421,837.00
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	421,837.00	421,837.00
227. Less: Depreciation and Depletion 968	0.00	0.00	(816,601.00)	(816,601.00)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(394,764.00)</u>	<u>\$(394,764.00)</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	3,128,351.00	3,128,351.00
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	24,135.00	24,135.00

Year Ended - 2019

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

PRESERVATION EXPENDITURES - 90% OF MTF RETURNS

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

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			\$6,260,390.00
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			479,598.00
234. Total Capital Outlay (from Page 13)			421,837.00
235. Debt Principal Payment (from Page 6 Expenditures)			260,675.00
236. Interest Expense (from Page 6 Expenditures)			57,551.00
236 a. Total Deductions			1,219,661.00
236 b. Adjusted MTF Returns			5,040,729.00
237. Preser - Struct Imp (from Page 6 Expenditures)	\$2,725,513.00	\$996,362.00	3,721,875.00
238. Routine Maintenance (from Page 6 Expenditures)	2,310,179.00	2,721,338.00	5,031,517.00
239. Less Federal Aid for Preser - Struct Imp	(679,436.00)	(594,731.00)	(1,274,167.00)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	4,356,256.00	3,122,969.00	7,479,225.00
241. 90% of Adjusted MTF Returns			4,536,656.10

Cheboygan

Year Ended - 2019

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

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

Fiscal Year	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Expenditures (\$)	139,224.15	742,139.00	545,045.00	885,419.00	715,935.00
Fiscal Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Expenditures (\$)	0.00	320,741.00	228,476.00	129,837.00	522,358.00
				242. TOTAL	<u>\$4,229,174.15</u>

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

$$6,260,390.00 \times .10 = 626,039.00$$

Year Ended - 2019

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

**INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511**

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$100,410.00
712-724	Fringe Benefits - Shop Employees	191,868.00
721	Drug Testing	2,987.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	5,962.00
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	110,219.00
791	Equipment Material/Parts Inventory Adjustment	4,158.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	6,012.00
861	Travel and Mileage - Shop Employees	3,638.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	85,121.00
883	Insurance - Underground Tank	8,839.00
921-923	Utilities - Shop and Storage Buildings	61,616.00
931	Buildings Repairs and Maintenance	0.00
932	Yard and Storage Repairs and Maintenance	37,802.00
933	Shop Equipment Repairs and Maintenance	496.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	29,925.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	2,964.00
968	Depreciation - Shop Building	137,040.00
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	18,398.00
968	Depreciation - Stockroom Expense	0.00
707	Other:	2,229.00
	243. TOTAL	\$809,684.00

Year Ended - 2019

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

ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION

(for Compliance with Section 14(4) of Act 51)

Account Number	Account Name	Amount Recorded
703-708	Salaries and Wages	\$209,502.00
709-714	Administrative Leave	20,341.00
724	Fringe Benefits	394,583.00
727	Postage	1,651.00
728	Office Supplies	7,560.00
730	Dues and Subscriptions	12,069.00
801	Contractual Services	0.00
803	Legal Services	4,204.00
804	Auditing and Accounting Services	13,000.00
807	Data Processing	11,284.00
810	Education	0.00
850-853	Communications	845.00
861	Travel and Mileage	5,648.00
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	2,729.00
875	Insurance - Building and Contents	1,144.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	2,630.00
920-923	Utilities	3,816.00
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	7,470.00
968	Depreciation - Engineering Equipment	423.00
968	Depreciation - Office Equipment and Furniture	5,733.00
	Other:	2,821.00
	244. TOTAL	\$707,453.00

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(219,407.00)
691	Purchase Discounts	(8,360.00)
	Other:	(88.00)
	Total Credits to Administrative Expense	\$(227,855.00)
	245. Net Administrative Expense	\$479,598.00

Year Ended - 2019

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

Forest Road Report

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

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
Mann Road	Aloha Township	119,632.00	Reconstruction
	246. Total	<u>\$119,632.00</u>	

Year Ended - 2019

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

**CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary**

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
247. New Construction, New Location	1.83 mi.	x \$303,811.00	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		\$303,811.00		\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	11.06 mi.	x \$2,725,348.00	5.26 mi.	\$390,416.00
252. Resurfacing	0.00 mi.	0.00	3.61 mi.	37,162.00
253. Gravel Surfacing	0.00 mi.	0.00	2.61 mi.	148,521.00
254. Paving Gravel Roads	0.00 mi.	0.00	3.70 mi.	420,093.00
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	0.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	1.00 ea.	165.00	2.00 ea.	170.00
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		2,725,513.00		996,362.00
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		\$2,725,513.00		\$996,362.00

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

Year Ended - 2019

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

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	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)			
Aloha	26.37	0.00	71,462.70	7.65	0.00	18,880.20	1,041	20,049.66
Beaumont	25.84	0.00	70,026.40	9.22	0.00	22,754.96	1,157	22,283.82
Benton	83.21	0.00	225,499.10	18.02	0.00	44,473.36	3,080	59,320.80
Burt	37.08	0.00	100,486.80	12.78	0.00	31,541.04	654	12,596.04
Ellis	42.96	0.00	116,421.60	9.14	0.00	22,557.52	519	9,995.94
Forest	58.10	0.00	157,451.00	12.84	0.00	31,689.12	1,080	20,800.80
Grant	61.54	0.00	166,773.40	19.77	0.00	48,792.36	947	18,239.22
Hebron	30.25	0.00	81,977.50	11.44	0.00	28,233.92	303	5,835.78
Inverness	63.38	0.00	171,759.80	15.40	0.00	38,007.20	2,278	43,874.28
Koehler	55.44	0.00	150,242.40	14.97	0.00	36,945.96	1,168	22,495.68
Mackinaw	10.26	0.00	27,804.60	0.00	0.00	0.00	576	11,093.76
Mentor	44.89	0.00	121,651.90	17.39	0.00	42,918.52	781	15,042.06
Mullett	34.33	0.00	93,034.30	12.10	0.00	29,862.80	1,284	24,729.84
Munro	48.75	0.00	132,112.50	12.11	0.00	29,887.48	679	13,077.54
Nunda	75.42	0.00	204,388.20	14.39	0.00	35,514.52	925	17,815.50
Tuscarora	68.52	0.00	185,689.19	10.59	0.00	26,136.12	3,091	59,532.66
Walker	22.66	0.00	61,408.60	6.72	0.00	16,584.96	292	5,623.92
Waverly	57.44	0.00	155,662.40	7.91	0.00	19,521.88	472	9,090.72
Willmot	57.67	0.00	156,285.70	9.42	0.00	23,248.56	826	15,908.76
266. Totals	904.11	0.00	\$2,450,138.09	221.86	0.00	\$547,550.48	21,153	\$407,406.78

Local Road Rate Per Mile	2710	Primary Road Rate Per Mile	2468
Local Urban Road Rate Per Mile	2352	Primary Urban Road Rate Per Mile	14113
Population Rate Per Capita	19.26		

Year Ended - 2019

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

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Aloha	0.00	342,771.00	342,771.00	315,038.00
Beaugrand	0.00	112,837.00	112,837.00	1,308.00
Benton	0.00	153.00	153.00	5.00
Burt	0.00	237,951.00	237,951.00	202,175.00
Ellis	0.00	0.00	0.00	18,390.00
Grant	0.00	13,287.00	13,287.00	7,476.00
Hebron	0.00	0.00	0.00	11.00
Inverness	0.00	281.00	281.00	12,559.00
Koehler	0.00	88.00	88.00	9,970.00
Mentor	0.00	48,331.00	48,331.00	26,676.00
Mullett	0.00	0.00	0.00	3,838.00
Munro	0.00	0.00	0.00	2,537.00
Nunda	0.00	182.00	182.00	13,959.00
Tuscarora	0.00	0.00	0.00	51.00
Waverly	0.00	199,868.00	199,868.00	88,236.00
Wilmot	0.00	40,613.00	40,613.00	20,965.00
267. Totals	\$0.00	\$996,362.00	\$996,362.00	\$723,194.00

*The Township Contributions Totals and the Funds expended for Construction and Preservation amount may not balance. The Township Contributions list all funds contributed by each township and will balance back to the amount reported on the Statement of Revenues, Line 74, Township Contributions.

The total funds expended are for Construction and Preservation only. They do not contain funds expended for Routine Preventative Maintenance.

Year Ended - 2019

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

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Bituminous overlays of 1.5 inches or less

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A489.482	62,619.00	08/01/2019	Asphalt
A489.483	36,911.00	08/01/2019	Asphalt

Work Type: Bituminous Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A489.460	112,837.00	08/01/2019	Asphalt

Work Type: Crush & Shape & Resurf

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A459.281	738,220.00	07/13/2019	Asphalt
A59.285	673,885.00	08/12/2019	Asphalt
A459.288	322,187.00	10/18/2019	Asphalt
A489.500	199,868.00	10/31/2019	Asphalt

Work Type: New material layer over prepared aggregate surface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A489.496	327,775.00	11/01/2019	Asphalt