

**2019**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
**Otsego 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**

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Chief Financial Officer

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Chairman

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Date

Year Ended - 2019

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

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

1. Cash	\$2,934,244.31
2. Investments	2,008,501.81
3. Accounts Receivable :	
a. Michigan Transportation Fund	988,403.48
b. State Trunkline Maintenance	271,533.49
c. State Transportation Department - Other	12,130.30
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	1,113,553.39

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

	0.00
4. Deferred Expense State Aid	597,540.20
5. Road Materials	313,737.91
6. Equipment Materials and Parts	114,509.06
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

**10. TOTAL ASSETS****\$8,354,153.95**

Year Ended - 2019

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

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

11. Accounts Payable	\$208,929.64
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	122,463.72
14. Advances	558,419.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,111,517.61
18. Other	237,770.42

**Fund Balances**

19. Primary Road Fund	223,632.11
20. Local Road Fund	0.00
21. County Road Commission Fund	5,891,421.45
<b>22. Total Fund Balances</b>	<b>6,115,053.56</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$8,354,153.95**

## Year Ended - 2019

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

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$125,501.18
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	3,936,130.42	
27 a.Less: Accumulated Depreciation	(2,065,549.73)	1,870,580.69
28. Equipment - Road	8,064,356.57	
28 a.Less: Accumulated Depreciation	(6,661,714.58)	1,402,641.99
29. Equipment - Shop	106,678.59	
29 a.Less: Accumulated Depreciation	(105,667.37)	1,011.22
30. Equipment - Engineers	13,562.44	
30 a.Less: Accumulated Depreciation	(13,562.44)	0.00
31. Equipment - Yard and Storage	1,799.69	
31 a.Less: Accumulated Depreciation	(1,799.69)	0.00
32. Equipment and Furniture - Office	46,844.63	
32 a.Less: Accumulated Depreciation	(37,951.64)	8,892.99
33. Infrastructure	49,442,827.54	
33 a.Less: Accumulated Depreciation	(15,862,625.55)	33,580,201.99
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>\$36,988,830.06</b>
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	3,408,628.07
	37 d.Infrastructure	33,580,201.99
	<b>38. Total Equities</b>	<b>\$36,988,830.06</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		254,329.74
42. Installment/Lease Purchase Payable		402,809.68
43. Other		0.00
	<b>44. Total Liabilities</b>	<b>\$657,139.42</b>
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<b>\$0.00</b>

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)
<b><u>Taxes</u></b>				
46. County Wide Millage	\$0.00	\$0.00	\$1,104,720.38	\$1,104,720.38
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	1,104,720.38	1,104,720.38
<b><u>Licenses and Permits</u></b>				
49. Specify	0.00	0.00	54,723.01	54,723.01
<b><u>Federal Sources</u></b>				
50. Surface Tran. Program (STP)	836,989.75	0.00	0.00	836,989.75
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	836,989.75	0.00	0.00	836,989.75
<b>STATE SOURCES</b>				
<b><u>Michigan Transportation Fund</u></b>				
57. Engineering	6,200.51	3,799.49		10,000.00
58. Snow Removal	0.00	347,614.46		347,614.46
59. Urban Road	402,985.63	183,194.58		586,180.21
60. Allocation	3,280,915.41	2,010,444.77		5,291,360.18
61. Total MTF	3,690,101.55	2,545,053.30		6,235,154.85
<b><u>Other</u></b>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	0.00	0.00	0.00	0.00
<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)	85,106.71	0.00		85,106.71
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	85,106.71	0.00		85,106.71
<b>72. Total State Sources</b>	<b>\$3,775,208.26</b>	<b>\$2,545,053.30</b>	<b>\$0.00</b>	<b>\$6,320,261.56</b>

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)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	350,000.00	361,344.20	0.00	711,344.20
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	350,000.00	361,344.20	0.00	711,344.20
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		1,733,271.11	1,733,271.11
78. Trunkline Non-maintenance	0.00		662,308.16	662,308.16
79. Salvage Sales	0.00	0.00	4,223.50	4,223.50
80. Other	0.00	0.00	299,818.67	299,818.67
81. Total Charges	0.00	0.00	2,699,621.44	2,699,621.44
<b>Interest and Rents</b>				
82. Interest Earned	4,097.22	0.00	77,847.21	81,944.43
83. Property Rentals	0.00	0.00	26,767.61	26,767.61
84. Total Interest/Rents	4,097.22	0.00	104,614.82	108,712.04
<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	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	1,946.80	1,946.80
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	61,568.16	61,568.16
91. Total Other	0.00	0.00	63,514.96	63,514.96
<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	68,327.13	68,327.13
96. Total Other Fin. Sources	0.00	0.00	68,327.13	68,327.13
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$4,966,295.23</b>	<b>\$2,906,397.50</b>	<b>\$4,095,521.74</b>	<b>\$11,968,214.47</b>

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)
<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	2,350,907.34	643,570.84		2,994,478.18
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.	2,350,907.34	643,570.84		2,994,478.18
<b>Maintenance</b>				
111. Roads	562,253.12	1,103,567.58		1,665,820.70
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,386,720.82	929,332.47		2,316,053.29
115. Traffic Control	69,459.95	86,013.44		155,473.39
116. Total Maintenance	2,018,433.89	2,118,913.49		4,137,347.38
117. Total Construction, Preservation And Maintenance	4,369,341.23	2,762,484.33		7,131,825.56
<b>Other</b>				
118. Trunkline Maintenance	0.00		1,733,271.11	1,733,271.11
119. Trunkline Non-maintenance	0.00		662,308.16	662,308.16
120. Administrative Expense	413,465.20	261,410.37		674,875.57
121. Equipment - Net	36,399.11	37,851.67	39,480.57	113,731.35
122. Capital Outlay - Net	0.00	0.00	(312,367.98)	(312,367.98)
123. Debt Principal Payment	0.00	0.00	680,528.56	680,528.56
124. Interest Expense	0.00	0.00	27,033.61	27,033.61
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	449,864.31	299,262.04	2,830,254.03	3,579,380.38
<b>128. Total Expenditures</b>	<b>\$4,819,205.54</b>	<b>\$3,061,746.37</b>	<b>\$2,830,254.03</b>	<b>\$10,711,205.94</b>

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	\$4,966,295.23	\$2,906,397.50	\$4,095,521.74	\$11,968,214.47
130. Total Expenditures	4,819,205.54	3,061,746.37	2,830,254.03	10,711,205.94
131. Excess of Revenues Over (Under) Expenditures	147,089.69	(155,348.87)	1,265,267.71	1,257,008.53
132. Optional Transfers				
132 a. Primary to Local (50%)	(155,348.87)	155,348.87		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	(155,348.87)	155,348.87		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(8,259.18)	0.00	1,265,267.71	1,257,008.53
136. Beginning Fund	231,891.29	0.00	4,626,153.74	4,858,045.03
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	231,891.29	0.00	4,626,153.74	4,858,045.03
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$223,632.11	\$0.00	\$5,891,421.45	\$6,115,053.56

Year Ended - 2019

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

**EQUIPMENT EXPENSE**

## Direct Equipment Expense

141. Labor and Fringe Benefits	\$527,623.74	
142. Depreciation	<u>657,906.98</u>	
143. Other	<u>304,213.96</u>	
<b>144. Total Direct</b>		<u>1,489,744.68</u>

145. Indirect Equipment Expense		<u>695,566.47</u>
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## Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>319,863.81</u>	
<b>148. Total Operating</b>		<u>\$319,863.81</u>

**149. TOTAL EQUIPMENT EXPENSE** \$2,505,174.96**Equipment Rental Credits:**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	<u>12,754.77</u>	<u>14,998.02</u>		<u>27,752.79</u>
152. Maintenance	<u>752,613.93</u>	<u>780,913.83</u>		<u>1,533,527.76</u>
153. Inventory Operations	0.00	0.00	12,249.68	12,249.68
154. MDOT	0.00		<u>748,316.27</u>	<u>748,316.27</u>
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	<u>69,597.11</u>	<u>69,597.11</u>
157. Total Equipment Rental Credits	<u>765,368.70</u>	<u>795,911.85</u>	<u>830,163.06</u>	<u>2,391,443.61</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>113,731.35</u>

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$765,368.70</u>	<u>\$795,911.85</u>	<u>\$830,163.06</u>	<u>\$2,391,443.61</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	32.00 %	33.28 %	34.71 %	100.00 %
161. Prorated Total Equipment Expense	<u>801,767.81</u>	<u>833,763.52</u>	<u>869,643.63</u>	<u>2,505,174.96</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>36,399.11</u>	<u>37,851.67</u>	<u>39,480.57</u>	<u>113,731.35</u>

Year Ended - 2019

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

**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.	24,566.06	42,863.25
165. Primary Maintenance	263,860.38	460,387.77
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	8,581.01	14,972.28
168. Local Maintenance	277,578.49	484,323.39
169. Inventory	4,622.10	8,064.71
170. Equipment Expense - Direct	192,225.54	335,398.20
171. Equipment Expense - Indirect	163,069.97	284,527.09
172. Equipment Expense - Operating	0.00	0.00
173. Administration	243,629.11	330,789.46
174. State Trunkline Maintenance	338,921.38	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	6,988.16	12,193.05
177. Other	89,934.08	156,918.42
<b>178. Total Payroll</b>	<b>\$1,613,976.28</b>	
179. Less Applicable Payroll	(392,966.25)	
<b>180. Total Applicable Labor Cost</b>	<b>\$1,221,010.03</b>	Total Distributive <b>\$2,130,437.62</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	\$206,769.32	\$36,449.42	\$1,364,189.44	\$1,297,251.14	\$24,936.34	\$724.00	\$2,930,319.66
182. Less: Benefits Recovered	0.00	0.00	(87,319.88)	(22,229.61)	0.00	(680,998.34)	(790,547.83)
183. Less: Refunds	0.00	(9,334.21)	0.00	0.00	0.00	0.00	(9,334.21)
184. Benefits to be Distributed	206,769.32	27,115.21	1,276,869.56	1,275,021.53	24,936.34	(680,274.34)	2,130,437.62
185. Applicable Labor Cost	1,221,010.03	1,221,010.03	1,221,010.03	1,221,010.03	1,221,010.03	1,221,010.03	
186. Factor	0.169343	0.022207	1.045749	1.044235	0.020423	(0.557141)	1.744816

Year Ended - 2019

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

**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.	2,253,893.02	97,014.32
189. Primary Maintenance	1,935,110.44	83,292.56
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	617,012.75	26,558.08
192. Local Maintenance	2,031,472.32	87,440.59
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$6,837,488.53</b>	<b>\$294,305.55</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	2,622.41	(50,342.45)	0.00	0.00	342,026.59	\$294,306.55
196. Applicable Operation Cost	6,837,488.53	6,837,488.53	6,837,488.53	6,837,488.53	6,837,488.53	
197. Factor	0.000384	(0.007363)	0.000000	0.000000	0.050022	\$0.043043

**Year Ended - 2019**

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

**ANALYSIS OF CONSTRUCTION AND MAINTENANCE**

Optional for noncontract counties

	<b>Performed by County</b>		<b>Performed by Contractor</b>		<b>Totals</b>	
	<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.	86,764.95	48,085.63	2,264,142.39	595,485.21	2,350,907.34	643,570.84
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	2,007,439.75	2,007,926.41	10,994.14	110,987.08	2,018,433.89	2,118,913.49
<b>202. Total</b>	<u>\$2,094,204.70</u>	<u>\$2,056,012.04</u>	<u>\$2,275,136.53</u>	<u>\$706,472.29</u>	<u>\$4,369,341.23</u>	<u>\$2,762,484.33</u>

Year Ended - 2019

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

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$278,031.37	\$60,890.01
204. Fringe Benefits	549,973.86	120,446.53
205. Equipment Rental	690,186.89	58,129.38
206. Materials	13,764.55	305.89
207. Handling Charges	0.00	0.00
208. Overhead	187,204.46	51,885.90
209. Other	14,109.98	370,650.45
<b>210. Total Charges for Current Year</b>	<b>\$1,733,271.11</b>	<b>\$662,308.16</b>
211. Beginning Balance	271,533.49	12,130.30
212. Sub-Total	2,004,804.60	674,438.46
213. Less Credits	(1,733,271.11)	(662,308.16)
<b>214. Ending Balance</b>	<b>\$271,533.49</b>	<b>\$12,130.30</b>

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)	0.00
217. Equipment Road (976, 981)	427,678.14
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	9,127.27
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$436,805.41</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	436,805.41	436,805.41
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	436,805.41	436,805.41
227. Less: Depreciation and Depletion 968	0.00	0.00	(749,173.39)	(749,173.39)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(312,367.98)</u>	<u>\$(312,367.98)</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	3,721,414.71	3,721,414.71
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	1,946.80	1,946.80

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)

	<b>Primary Road Fund</b>	<b>Local Road Fund</b>	<b>Total</b>
232. Michigan Transportation Fund (MTF) Returns			<u>\$6,235,154.85</u>
<b><u>DEDUCTIONS</u></b>			
233. Administrative Expense (from Page 6 Expenditures)			<u>674,875.57</u>
234. Total Capital Outlay (from Page 13)			<u>436,805.41</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>680,528.56</u>
236. Interest Expense (from Page 6 Expenditures)			<u>27,033.61</u>
236 a. Total Deductions			<u>1,819,243.15</u>
236 b. Adjusted MTF Returns			<u>4,415,911.70</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$2,350,907.34</u>	<u>\$643,570.84</u>	<u>2,994,478.18</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>2,018,433.89</u>	<u>2,118,913.49</u>	<u>4,137,347.38</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(957,614.49)</u>	<u>0.00</u>	<u>(957,614.49)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>3,411,726.74</u>	<u>2,762,484.33</u>	<u>6,174,211.07</u>
241. 90% of Adjusted MTF Returns			<u>3,974,320.53</u>

**Year Ended - 2019**

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

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

<b>Fiscal Year</b>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<b>Expenditures (\$)</b>	<u>398,372.47</u>	<u>729,390.27</u>	<u>656,504.16</u>	<u>1,429,818.66</u>	<u>577,914.35</u>
<b>Fiscal Year</b>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<b>Expenditures (\$)</b>	<u>320,696.28</u>	<u>419,216.64</u>	<u>164,542.36</u>	<u>244,727.03</u>	<u>128,764.58</u>
<b>242. TOTAL</b>					<u>\$5,069,946.80</u>

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

$$\underline{6,235,154.85} \times .10 = \underline{623,515.49}$$

Year Ended - 2019

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

**INDIRECT EQUIPMENT AND STORAGE EXPENSE**  
**Activity 511**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$163,069.97
712-724	Fringe Benefits - Shop Employees	284,527.10
721	Drug Testing	3,693.42
728	Office Supplies - Shop	1,674.20
731	Janitor Supplies - Shop	4,120.21
733	Welding Supplies	1,760.43
734	Safety Supplies - Shop	638.24
736	Tire Shop Supplies	0.00
737	Shop Supplies	25,699.83
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	831.13
805	Health Services	0.00
806	Laundry Services	4,320.72
807	Data Processing - Shop	5,283.54
810	Education Expense - Shop	232.40
850-859	Communications - Shop	3,887.70
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	22,860.98
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	22,642.24
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	41,201.96
931	Buildings Repairs and Maintenance	27,998.62
932	Yard and Storage Repairs and Maintenance	18,034.04
933	Shop Equipment Repairs and Maintenance	127.80
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	39,690.71
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	2,004.63
968	Depreciation - Stockroom Expense	0.00
707	Other:	21,266.60
	<b>243. TOTAL</b>	<b>\$695,566.47</b>

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	\$189,584.24
709-714	Administrative Leave	64,749.91
724	Fringe Benefits	330,789.54
727	Postage	1,030.04
728	Office Supplies	2,291.72
730	Dues and Subscriptions	12,650.97
801	Contractual Services	16,062.60
803	Legal Services	2,754.19
804	Auditing and Accounting Services	8,997.50
807	Data Processing	4,570.09
810	Education	1,434.34
850-853	Communications	4,388.39
861	Travel and Mileage	0.00
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,809.77
875	Insurance - Building and Contents	1,589.78
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	3,629.25
881	Insurance - Errors and Omissions	11,121.00
882	Insurance - General Liability	0.00
920-923	Utilities	4,521.00
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	8,724.13
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	2,020.46
	Other:	2,156.65
	<b>244. TOTAL</b>	<b>\$674,875.57</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	0.00
	Other:	0.00
	<b>Total Credits to Administrative Expense</b>	<b>\$0.00</b>
	<b>245. Net Administrative Expense</b>	<b>\$674,875.57</b>

**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>
Old 27 South	Bagley Township	388,106.27	Resurfacing
<b>246. Total</b>		<u>\$388,106.27</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
<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	5.36 mi.	x \$1,880,917.32	1.35 mi.	\$202,798.54
252. Resurfacing	5.03 mi.	469,990.02	2.23 mi.	375,871.81
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	0.42 mi.	64,900.49
<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		2,350,907.34		643,570.84
<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>\$2,350,907.34</b>		<b>\$643,570.84</b>

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

Year Ended - 2019

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

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Bagley	70.02	39.36	282,328.91	23.70	17.64	307,444.91	5,886	113,364.36
Charlton	87.24	0.00	236,420.39	43.90	0.00	108,345.20	1,354	26,078.04
Chester	66.75	0.00	180,892.50	22.90	0.00	56,517.20	1,292	24,883.92
Corwith	104.55	0.00	283,330.51	48.88	0.00	120,635.84	1,748	33,666.48
Dover	28.52	0.00	77,289.20	17.06	0.00	42,104.08	561	10,804.86
Elmira	43.62	0.00	118,210.20	14.54	0.00	35,884.72	1,687	32,491.62
Hayes	77.91	0.00	211,136.11	17.27	0.00	42,622.36	2,619	50,441.94
Livingston	46.24	12.02	153,581.45	25.31	4.16	121,175.16	2,525	48,631.50
Otsego Lake	74.58	26.41	264,228.12	20.59	6.72	145,655.48	2,847	54,833.22
<b>266. Totals</b>	<b>599.43</b>	<b>77.79</b>	<b>\$1,807,417.39</b>	<b>234.15</b>	<b>28.52</b>	<b>\$980,384.95</b>	<b>20,519</b>	<b>\$395,195.94</b>

Local Road Rate Per Mile	<u>2710</u>	Primary Road Rate Per Mile	<u>2468</u>
Local Urban Road Rate Per Mile	<u>2352</u>	Primary Urban Road Rate Per Mile	<u>14113</u>
Population Rate Per Capita	<u>19.26</u>		

Year Ended - 2019

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

**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>
Bagley	0.00	1,213,586.71	1,213,586.71	343,942.50
Charlton	0.00	1,125,857.36	1,125,857.36	100,000.00
Chester	0.00	1,591.33	1,591.33	0.00
Dover	0.00	24,161.35	24,161.35	0.00
Elmira	0.00	202,230.02	202,230.02	112,401.70
Hayes	0.00	239,073.04	239,073.04	150,000.00
Livingston	0.00	36,248.79	36,248.79	0.00
Otsego Lake	0.00	133,278.41	133,278.41	5,000.00
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$2,976,027.01</b>	<b>\$2,976,027.01</b>	<b>\$711,344.20</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: 01/01/2019 End: 12/31/2019

**ASSET MANAGEMENT**  
**Projects Completed During the County Fiscal Year**

Work Type: Crk &amp; Surfac Ovr Old Pv

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
19-01-01	687,413.68	08/23/2019	Asphalt

Work Type: Crush &amp; Shape &amp; Resurf

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
19-02-01	1,123,996.78	10/18/2019	Asphalt
18-06-01	202,230.02	06/17/2019	Asphalt
19-07-01	239,073.04	08/21/2019	Asphalt

Work Type: Hot Mixed Asphalt Resurfacing (One Course)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
19-01-02	118,347.60	09/11/2019	Asphalt

Work Type: Paving Gravel

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
18-09-02	46,904.83	05/21/2019	Asphalt
19-01-03	17,995.66	07/16/2019	Asphalt