

Year Ended - 2019

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

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

1. Cash	<u>\$16,199,546.47</u>
2. Investments	<u>95,419,032.54</u>
3. Accounts Receivable :	
a. Michigan Transportation Fund	<u>5,913,355.85</u>
b. State Trunkline Maintenance	<u>957,991.06</u>
c. State Transportation Department - Other	<u>328,457.20</u>
d. Due on County Road Agreement	<u>0.00</u>
e. Due on Special Assesment	<u>0.00</u>
f. Sundry Accounts Receivable	<u>1,952,924.11</u>

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

	<u>0.00</u>
4. Deferred Expense State Aid	<u>3,084,447.81</u>
5. Road Materials	<u>891,658.50</u>
6. Equipment Materials and Parts	<u>786,966.74</u>
7. Prepaid Insurance	<u>0.00</u>
8. Deferred Expense - Federal Aid	<u>1,041,060.99</u>
9. Other	

**10. TOTAL ASSETS****\$126,575,441.27**

Year Ended - 2019

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

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

11. Accounts Payable	\$11,076,381.77
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	548,644.25
14. Advances	12,806,696.93
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,775,388.48
18. Other	2,826,504.22

**Fund Balances**

19. Primary Road Fund	35,848,737.91
20. Local Road Fund	6,367,040.21
21. County Road Commission Fund	55,326,047.50
<b>22. Total Fund Balances</b>	<b>97,541,825.62</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$126,575,441.27**

Year Ended - 2019

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

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$193,453,879.00
25. Land Improvements	\$1,401,222.54	
25 a.Less: Accumulated Depreciation	(1,316,897.24)	84,325.30
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	29,293,309.80	
27 a.Less: Accumulated Depreciation	(11,981,790.96)	17,311,518.84
28. Equipment - Road	8,095,146.13	
28 a.Less: Accumulated Depreciation	(7,309,813.92)	785,332.21
29. Equipment - Shop	963,545.91	
29 a.Less: Accumulated Depreciation	(644,601.37)	318,944.54
30. Equipment - Engineers	207,097.93	
30 a.Less: Accumulated Depreciation	(113,184.39)	93,913.54
31. Equipment - Yard and Storage	1,198,707.72	
31 a.Less: Accumulated Depreciation	(724,699.56)	474,008.16
32. Equipment and Furniture - Office	3,897,907.13	
32 a.Less: Accumulated Depreciation	(3,758,034.65)	139,872.48
33. Infrastructure	1,434,588,565.00	
33 a.Less: Accumulated Depreciation	(825,649,821.00)	608,938,744.00
34. Vehicles	27,319,656.61	
34 a.Less: Accumulated Depreciation	(20,621,367.69)	6,698,288.92
35. Construction Work in Progress		5,705,637.22
	<b>36. Total Assets</b>	<b>\$834,004,464.21</b>
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	16,690,069.93
	37 b.Local	14,089,781.33
	37 c.Co. Road Comm.	194,285,868.95
	37 d.Infrastructure	608,938,744.00
	<b>38. Total Equities</b>	<b>\$834,004,464.21</b>
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		773,565.76
41. Vested Vacation and Sick Leave Payable		0.00
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	<b>44. Total Liabilities</b>	<b>\$773,565.76</b>
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<b>\$0.00</b>

Year Ended - 2019

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

## STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Taxes</b>				
46. County Wide Millage	\$0.00	\$0.00	\$0.00	\$0.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	0.00	0.00
<b>Licenses and Permits</b>				
49. Specify	646,829.42	122,971.37	16,822.64	786,623.43
<b>Federal Sources</b>				
50. Surface Tran. Program (STP)	1,807,390.19	0.00	0.00	1,807,390.19
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	8,481,910.17	0.00	100,201.36	8,582,111.53
56. Total Federal Sources	10,289,300.36	0.00	100,201.36	10,389,501.72
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
57. Engineering	8,258.39	1,741.61		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	4,869,598.80	2,448,945.44		7,318,544.24
60. Allocation	48,135,036.95	10,151,181.93		58,286,218.88
61. Total MTF	53,012,894.14	12,601,868.98		65,614,763.12
<b>Other</b>				
62. Local Bridge	1,812,558.86	0.00		1,812,558.86
63. Other	6,321,839.29	1,472,500.23	34,213.22	7,828,552.74
64. Total Other	8,134,398.15	1,472,500.23	34,213.22	9,641,111.60
<b>Economic Development Fund</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)	0.00	0.00		0.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	5,412,216.85	0.00		5,412,216.85
71. Total EDF	5,412,216.85	0.00		5,412,216.85
<b>72. Total State Sources</b>	<b>\$66,559,509.14</b>	<b>\$14,074,369.21</b>	<b>\$34,213.22</b>	<b>\$80,668,091.57</b>

Year Ended - 2019

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

## STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Contributions From Local Units</b>				
73. City and Village	\$7,274,158.77	\$2,621.90	\$32,045.40	\$7,308,826.07
74. Township Contr.	4,514,670.80	4,182,934.09	306,346.10	9,003,950.99
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	11,788,829.57	4,185,555.99	338,391.50	16,312,777.06
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		5,734,468.95	5,734,468.95
78. Trunkline Non-maintenance	0.00		745,252.51	745,252.51
79. Salvage Sales	0.00	0.00	22,218.56	22,218.56
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	6,501,940.02	6,501,940.02
<b>Interest and Rents</b>				
82. Interest Earned	657,429.30	191,951.94	1,461,980.49	2,311,361.73
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	657,429.30	191,951.94	1,461,980.49	2,311,361.73
<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.	14,344.93	11,829.10	253,836.15	280,010.18
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	17,874.91	318,061.60	1,859,542.01	2,195,478.52
91. Total Other	32,219.84	329,890.70	2,113,378.16	2,475,488.70
<b>Other Financing Sources</b>				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$89,974,117.63</b>	<b>\$18,904,739.21</b>	<b>\$10,566,927.39</b>	<b>\$119,445,784.23</b>

Year Ended - 2019

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

## STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Construction/Capacity Improvement</b>				
98. Roads	\$1,099,598.23	\$19,987.51		\$1,119,585.74
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.	1,099,598.23	19,987.51		1,119,585.74
<b>Preservation - Structural Improvements</b>				
104. Roads	44,511,303.54	10,756,320.71		55,267,624.25
105. Structures	3,733,618.91	115,661.58		3,849,280.49
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	104,911.41		104,911.41
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	48,244,922.45	10,976,893.70		59,221,816.15
<b>Maintenance</b>				
111. Roads	7,078,202.76	8,451,240.54		15,529,443.30
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	3,302,472.02	1,528,612.19		4,831,084.21
115. Traffic Control	5,468,713.88	643,403.68		6,112,117.56
116. Total Maintenance	15,849,388.66	10,623,256.41		26,472,645.07
117. Total Construction, Preservation And Maintenance	65,193,909.34	21,620,137.62		86,814,046.96
<b>Other</b>				
118. Trunkline Maintenance	0.00		5,734,468.94	5,734,468.94
119. Trunkline Non-maintenance	0.00		729,914.64	729,914.64
120. Administrative Expense	816,472.63	270,765.33		1,087,237.96
121. Equipment - Net	179,607.03	166,552.88	103,983.02	450,142.93
122. Capital Outlay - Net	2,973,519.90	2,778,853.18	(1,854,054.88)	3,898,318.20
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	17,922.67	0.00	0.00	17,922.67
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	1,940,306.41	882,827.02	2,469,494.92	5,292,628.35
127. Total Other	5,927,828.64	4,098,998.41	7,183,806.64	17,210,633.69
<b>128. Total Expenditures</b>	<b>\$71,121,737.98</b>	<b>\$25,719,136.03</b>	<b>\$7,183,806.64</b>	<b>\$104,024,680.65</b>

Year Ended - 2019

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

## STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	<u>\$89,974,117.63</u>	<u>\$18,904,739.21</u>	<u>\$10,566,927.39</u>	<u>\$119,445,784.23</u>
130. Total Expenditures	<u>71,121,737.98</u>	<u>25,719,136.03</u>	<u>7,183,806.64</u>	<u>104,024,680.65</u>
131. Excess of Revenues Over (Under) Expenditures	<u>18,852,379.65</u>	<u>(6,814,396.82)</u>	<u>3,383,120.75</u>	<u>15,421,103.58</u>
132. Optional Transfers				
132 a. Primary to Local (50%)	<u>(6,361,547.30)</u>	<u>6,361,547.30</u>		<u>0.00</u>
132 b. Local to Primary (15%)	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
133. Emergency Transfers (Local to Primary)	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
134. Total Optional Transfers	<u>(6,361,547.30)</u>	<u>6,361,547.30</u>		<u>0.00</u>
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>12,490,832.35</u>	<u>(452,849.52)</u>	<u>3,383,120.75</u>	<u>15,421,103.58</u>
136. Beginning Fund	<u>23,357,905.56</u>	<u>6,819,889.73</u>	<u>51,942,926.75</u>	<u>82,120,722.04</u>
137. Adjustment	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
138. Beginning Fund Balance Restated	<u>23,357,905.56</u>	<u>6,819,889.73</u>	<u>51,942,926.75</u>	<u>82,120,722.04</u>
139. Interfund Transfer(County to Primary and/or Local)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
140. Ending Fund Balance	<u>\$35,848,737.91</u>	<u>\$6,367,040.21</u>	<u>\$55,326,047.50</u>	<u>\$97,541,825.62</u>

Year Ended - 2019

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

**EQUIPMENT EXPENSE**

## Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,465,778.56
142. Depreciation	<u>3,197,591.91</u>
143. Other	<u>990,173.50</u>
<b>144. Total Direct</b>	<u>5,653,543.97</u>

145. Indirect Equipment Expense	<u>2,213,222.44</u>
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## Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	<u>821,791.03</u>
<b>148. Total Operating</b>	<u>\$821,791.03</u>

<b>149. TOTAL EQUIPMENT EXPENSE</b>	<u>\$8,688,557.44</u>
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**Equipment Rental Credits:**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	2,909.72	303.52		3,213.24
151. Preservation - Structural Improvement	307,239.86	154,130.65		461,370.51
152. Maintenance	2,977,655.28	2,892,010.41		5,869,665.69
153. Inventory Operations	0.00	0.00	450,228.63	450,228.63
154. MDOT	0.00		1,198,458.50	1,198,458.50
155. Other Reimbursable Charges	0.00	0.00	197,501.87	197,501.87
156. All Other Charges	(677.47)	1,768.79	56,884.75	57,976.07
157. Total Equipment Rental Credits	<u>3,287,127.39</u>	<u>3,048,213.37</u>	<u>1,903,073.75</u>	<u>8,238,414.51</u>

(A)

(B)

(C)

(D)

158. (Gain) or Loss on Usage of Equipment				<u>450,142.93</u>
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**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$3,287,127.39</u>	<u>\$3,048,213.37</u>	<u>\$1,903,073.75</u>	<u>\$8,238,414.51</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	39.90 %	37.00 %	23.10 %	100.00 %
161. Prorated Total Equipment Expense	<u>3,466,734.42</u>	<u>3,214,766.25</u>	<u>2,007,056.77</u>	<u>8,688,557.44</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>179,607.03</u>	<u>166,552.88</u>	<u>103,983.02</u>	<u>450,142.93</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.	\$83,432.49	\$117,964.37
164. Primary Preservation - Struct. Imp.	1,717,227.13	2,427,977.18
165. Primary Maintenance	2,272,219.59	3,212,677.17
166. Local Construction/Cap. Imp.	5,148.89	7,279.98
167. Local Preservation - Struct. Imp.	586,487.13	829,230.61
168. Local Maintenance	1,761,779.44	2,490,969.58
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	607,225.46	858,553.10
171. Equipment Expense - Indirect	224,168.79	316,950.88
172. Equipment Expense - Operating	0.00	0.00
173. Administration	888,270.99	1,255,921.01
174. State Trunkline Maintenance	1,049,408.80	
175. Sundry Account Rec.	645,899.98	
176. Capital Outlay	15,453.82	0.00
177. Other	5,565,321.70	4,425,024.27
<b>178. Total Payroll</b>	<b>\$15,422,044.21</b>	
179. Less Applicable Payroll	0.00	
<b>180. Total Applicable Labor Cost</b>	<b>\$15,422,044.21</b>	Total Distributive <b>\$15,942,548.15</b>

	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	\$2,441,305.71	\$(145,808.88)	\$4,537,681.14	\$11,637,020.63	\$80,004.45	\$65,850.55	\$18,616,053.60
182. Less: Benefits Recovered	(330,052.22)	0.00	(613,471.60)	(1,573,266.50)	(10,816.20)	(8,902.66)	(2,536,509.18)
183. Less: Refunds	(738.91)	0.00	0.00	(136,257.36)	0.00	0.00	(136,996.27)
184. Benefits to be Distributed	2,110,514.58	(145,808.88)	3,924,209.54	9,927,496.77	69,188.25	56,947.89	15,942,548.15
185. Applicable Labor Cost	11,275,631.84	11,275,631.84	11,275,631.84	11,275,631.84	11,275,631.84	11,275,631.84	
186. Factor	0.187175	(0.012931)	0.348026	0.880438	0.006136	0.005051	1.413895

Year Ended - 2019

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

**DISTRIBUTIVE EXPENSE - OVERHEAD**  
**Account No. 705 - 957**

	<b>Cost of Operations</b>	<b>Distributed Total</b>
187. Primary Construction/Cap. Imp.	\$1,099,598.23	\$101,043.47
188. Primary Preservation - Struct Imp.	48,244,922.45	3,947,638.11
189. Primary Maintenance	15,849,388.66	1,257,572.06
190. Local Construction/Cap. Imp.	19,987.51	1,594.22
191. Local Preservation - Struct. Imp.	10,976,893.70	875,595.78
192. Local Maintenance	10,623,256.41	847,091.72
193. Other	2,115,981.70	160,755.52
<b>194. TOTAL</b>	<b>\$88,930,028.66</b>	<b>\$7,191,290.88</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	45,018.99	(109,720.92)	0.00	0.00	7,255,992.81	\$7,191,290.88
196. Applicable Operation Cost	88,930,028.66	88,930,028.66	88,930,028.66	88,930,028.66	88,930,028.66	
197. Factor	0.000506	(0.001234)	0.000000	0.000000	0.081592	\$0.080864

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.	<u>\$746,106.80</u>	<u>\$14,326.61</u>	<u>\$353,491.43</u>	<u>\$5,660.90</u>	<u>\$1,099,598.23</u>	<u>\$19,987.51</u>
199. Preser - Struct. Imp.	<u>8,612,814.22</u>	<u>4,067,146.62</u>	<u>39,632,108.23</u>	<u>6,804,835.67</u>	<u>48,244,922.45</u>	<u>10,871,982.29</u>
200. Special Assessment	<u>0.00</u>	<u>8,367.76</u>	<u>0.00</u>	<u>96,543.65</u>	<u>0.00</u>	<u>104,911.41</u>
201. Maintenance	<u>12,116,085.01</u>	<u>9,825,960.40</u>	<u>3,733,303.65</u>	<u>797,296.01</u>	<u>15,849,388.66</u>	<u>10,623,256.41</u>
<b>202. Total</b>	<u>\$21,475,006.03</u>	<u>\$13,915,801.39</u>	<u>\$43,718,903.31</u>	<u>\$7,704,336.23</u>	<u>\$65,193,909.34</u>	<u>\$21,620,137.62</u>

Year Ended - 2019

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

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	<u>\$936,870.81</u>	<u>\$112,534.99</u>
204. Fringe Benefits	<u>1,370,534.25</u>	<u>164,410.65</u>
205. Equipment Rental	<u>1,128,942.41</u>	<u>69,516.09</u>
206. Materials	<u>1,708,880.50</u>	<u>242,507.61</u>
207. Handling Charges	<u>0.00</u>	<u>0.00</u>
208. Overhead	<u>1,101,116.01</u>	<u>139,939.23</u>
209. Other	<u>0.00</u>	<u>0.00</u>
<b>210. Total Charges for Current Year</b>	<u><b>\$6,246,343.98</b></u>	<u><b>\$728,908.57</b></u>
211. Beginning Balance	<u>384,346.44</u>	<u>253,447.54</u>
212. Sub-Total	<u>6,630,690.42</u>	<u>982,356.11</u>
213. Less Credits	<u>(5,672,699.36)</u>	<u>(653,898.91)</u>
<b>214. Ending Balance</b>	<u><b>\$957,991.06</b></u>	<u><b>\$328,457.20</b></u>

## 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)	4,595,000.85
217. Equipment Road (976, 981)	3,312,254.77
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	9,464.00
220. Equipment - Yard and Storage (979)	12,582.30
221. Equipment Office (980)	46,685.60
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$7,975,987.52</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	3,182,419.02	2,951,115.38	1,842,453.12	7,975,987.52
225. Less: Equipment Retirements 689	(817.67)	(674.27)	(14,468.87)	(15,960.81)
226. Sub-total	3,181,601.35	2,950,441.11	1,827,984.25	7,960,026.71
227. Less: Depreciation and Depletion 968	(208,081.45)	(171,587.93)	(3,682,039.13)	(4,061,708.51)
228. Net Capital Outlay Expenditure	<u>\$2,973,519.90</u>	<u>\$2,778,853.18</u>	<u>\$(1,854,054.88)</u>	<u>\$3,898,318.20</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)	13,716,550.05	11,310,928.16	242,716,830.80	267,744,309.01
230. Percentage of Total	5.12 %	4.22 %	90.65 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>14,344.93</u>	<u>11,829.10</u>	<u>253,836.15</u>	<u>280,010.18</u>

Year Ended - 2019

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

**PRESERVATION EXPENDITURES - 90% OF MTF RETURNS**

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

	<b>Primary Road Fund</b>	<b>Local Road Fund</b>	<b>Total</b>
232. Michigan Transportation Fund (MTF) Returns			<u>\$65,614,763.12</u>
<b>DEDUCTIONS</b>			
233. Administrative Expense (from Page 6 Expenditures)			<u>1,087,237.96</u>
234. Total Capital Outlay (from Page 13)			<u>7,975,987.52</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>17,922.67</u>
236 a. Total Deductions			<u>9,081,148.15</u>
236 b. Adjusted MTF Returns			<u>56,533,614.97</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$48,244,922.45</u>	<u>\$10,976,893.70</u>	<u>59,221,816.15</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>15,849,388.66</u>	<u>10,623,256.41</u>	<u>26,472,645.07</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(9,094,412.51)</u>	<u>0.00</u>	<u>(9,094,412.51)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>54,999,898.60</u>	<u>21,600,150.11</u>	<u>76,600,048.71</u>
241. 90% of Adjusted MTF Returns			<u>50,880,253.47</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)

<b>Fiscal Year</b>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<b>Expenditures (\$)</b>	<u>775,461.81</u>	<u>3,027,530.94</u>	<u>2,787,434.26</u>	<u>927,077.53</u>	<u>367,364.91</u>
<b>Fiscal Year</b>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<b>Expenditures (\$)</b>	<u>2,991,565.88</u>	<u>1,856,876.47</u>	<u>1,280,690.60</u>	<u>24,774.72</u>	<u>355,753.85</u>
				<b>242. TOTAL</b>	<u>\$14,394,530.97</u>

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

5,614,763.12 x .10 = 6,561,476.31

Year Ended - 2019

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

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

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$224,168.79
712-724	Fringe Benefits - Shop Employees	316,950.88
721	Drug Testing	0.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	0.00
734	Safety Supplies - Shop	7,836.58
736	Tire Shop Supplies	0.00
737	Shop Supplies	166,714.34
791	Equipment Material/Parts Inventory Adjustment	1,795.38
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	7,077.56
807	Data Processing - Shop	11,051.20
810	Education Expense - Shop	399.00
850-859	Communications - Shop	45,273.71
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	8,745.50
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	420,085.98
883	Insurance - Underground Tank	7,443.06
921-923	Utilities - Shop and Storage Buildings	274,701.25
931	Buildings Repairs and Maintenance	111,353.99
932	Yard and Storage Repairs and Maintenance	5,429.00
933	Shop Equipment Repairs and Maintenance	14,661.38
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	7,175.60
944-947	Underground Storage Tank Expense	100.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	371,834.18
968	Depreciation - Storage Building	38,379.92
968	Depreciation - Shop Equipment	63,098.72
968	Depreciation - Stockroom Expense	29,574.71
707	Other:	79,371.71
	<b>243. TOTAL</b>	<b>\$2,213,222.44</b>



Year Ended - 2019

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

**ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION**

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

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
703-708	Salaries and Wages	\$888,270.99
709-714	Administrative Leave	0.00
724	Fringe Benefits	1,255,921.01
727	Postage	15,000.00
728	Office Supplies	14,339.28
730	Dues and Subscriptions	41,021.53
801	Contractual Services	33,170.00
803	Legal Services	0.00
804	Auditing and Accounting Services	20,500.00
807	Data Processing	119,335.71
810	Education	210.25
850-853	Communications	14,804.81
861	Travel and Mileage	1,498.02
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	0.00
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	4,038.48
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	12,840.78
882	Insurance - General Liability	0.00
920-923	Utilities	128,546.63
931	Building Repair/Maintenance	46,181.35
934	Office Equipment Repair/Maintenance	3,982.97
942	Building Rental	0.00
955-956	Miscellaneous	611.22
966-967	Overhead	0.00
968	Depreciation - Buildings	126,896.36
968	Depreciation - Engineering Equipment	442.28
968	Depreciation - Office Equipment and Furniture	61,896.06
	Other:	8,443.60
	<b>244. TOTAL</b>	<b>\$2,797,951.33</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	(55,855.89)
629	Overhead - State Trunkline Maintenance	(1,654,120.85)
691	Purchase Discounts	0.00
	Other:	(736.63)
	<b>Total Credits to Administrative Expense</b>	<b>\$(1,710,713.37)</b>
	<b>245. Net Administrative Expense</b>	<b>\$1,087,237.96</b>

Year Ended - 2019

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

**Forest Road Report**

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

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
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246. Total

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)			
Armada	48.63	3.64	135,377.98	28.19	2.48	100,888.07	5,379	99,941.82
Bruce	60.29	35.28	237,648.38	22.42	13.82	241,555.14	8,700	161,646.00
Chesterfield	131.37	131.37	641,479.69	22.03	22.03	352,413.92	43,381	806,018.98
Clinton	218.11	218.11	1,065,031.13	56.22	56.22	899,351.36	96,796	1,798,469.68
Harrison	67.86	67.86	331,360.38	21.90	21.90	350,334.29	24,587	456,826.46
Lenox	55.56	14.03	177,067.91	19.03	8.61	162,544.19	10,470	194,532.60
Macomb	256.85	256.85	1,254,198.58	33.37	33.37	533,819.87	79,580	1,478,596.40
Ray	49.52	9.98	152,089.90	24.85	9.55	189,200.65	3,739	69,470.62
Richmond	66.44	9.12	194,367.45	19.03	3.57	93,919.55	3,665	68,095.70
Shelby	232.27	232.27	1,134,174.43	45.66	45.66	730,423.02	73,804	1,371,278.32
Washington	99.09	99.09	483,856.45	37.20	37.20	595,088.41	25,139	467,082.62
<b>266. Totals</b>	<b>1,285.99</b>	<b>1,077.60</b>	<b>\$5,806,652.28</b>	<b>329.90</b>	<b>254.41</b>	<b>\$4,249,538.47</b>	<b>375,240</b>	<b>\$6,971,959.20</b>

Local Road Rate Per Mile	<u>2614</u>	Primary Road Rate Per Mile	<u>2381</u>
Local Urban Road Rate Per Mile	<u>2269</u>	Primary Urban Road Rate Per Mile	<u>13616</u>
Population Rate Per Capita	<u>18.58</u>		

Year Ended - 2019

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

**SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS**  
Expenditures

<b>Township</b>	<b>Construction/ Capacity Improvement (\$)</b>	<b>Preservation - Struct Improvement (\$)</b>	<b>Total (\$)</b>	<b>Township Contributions* (\$)</b>
Armada	0.00	1,287,871.44	1,287,871.44	23,625.00
Bruce	1,981.44	522,663.99	524,645.43	191,815.85
Chesterfield	0.00	5,306,494.64	5,306,494.64	92,773.42
Clinton	45.00	5,583,024.72	5,583,069.72	2,102,710.15
Harrison	0.00	881,109.08	881,109.08	182,286.24
Lenox	0.00	515,391.82	515,391.82	22,275.00
Macomb	884,487.22	9,912,521.22	10,797,008.44	2,082,553.37
Ray	0.00	1,790,703.25	1,790,703.25	23,625.00
Richmond	0.00	603,807.75	603,807.75	22,845.00
Shelby	38,822.47	7,366,956.99	7,405,779.46	2,982,611.02
Washington	0.00	2,871,934.45	2,871,934.45	1,276,830.94
<b>267. Totals</b>	<b>\$925,336.13</b>	<b>\$36,642,479.35</b>	<b>\$37,567,815.48</b>	<b>\$9,003,950.99</b>

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

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

Year Ended - 2019

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

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

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

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Thornton and Tessens subdivision streets	1,161,670.00	09/30/2019	Concrete

**Work Type:** Crush & Shape & Resurf

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Lakewood Street from Harper Avenue southeast to New York Street	235,000.00	07/12/2019	Asphalt
Meadow Lane from Fuller Road east to bend near I-94 where Brandenburg Court begins	490,000.00	09/30/2019	Asphalt

**Work Type:** Full Depth Concrete Pavement Repair

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
23 Mile Road	343,216.00	11/16/2018	Concrete
Cass Avenue from 1300 feet north of Hydenreich to Halsey Blvd	47,105.00	11/04/2018	Concrete
Picton Court from Kentvale Drive east to the end of the cul-de-sac	254,345.00	07/12/2019	Concrete

**Work Type:** Full depth concrete removal and repair

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Westbound Metropolitan Parkway (16 Mile Road) from Crocker Street east to Jefferson Street	724,000.00	07/02/2019	Concrete

Year Ended - 2019

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

Work Type: Hot Mixed Asphalt Resurfacing (One Course)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Clinton River Road from Garfield Road Intersection to 800 feet west of Cranberry Marsh Drain	221,130.00	08/30/2019	Asphalt
26 Mile Road from Gibbons Drain west to New Haven Road	310,345.00	06/05/2019	Asphalt
Capac Road from Armada Center Road north to Irwin Road and Armada Center Road from Capac Road to Coon Creek Bridge	384,030.00	08/16/2019	Asphalt

Work Type: Intermittent paving the most distressed sections

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Powell Road from 32 Mile Road north to 33 Mile Road	122,000.00	09/20/2019	Asphalt

Work Type: Mill/Repair Subbase/HMA Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Schoenherr Road	25,013,000.00	10/26/2018	Asphalt
Mound Road	9,800,000.00	11/16/2018	Asphalt
Old Van Dyke Road from 18 1/2 Mile to Bridge over Clinton River	4,069,689.00	10/30/2018	Asphalt
Utica Road from Dodge Park Road to Schoenherr Road	1,388,436.00	11/15/2018	Asphalt
Mound Road from I-696 to 12 Mile Road	3,000,000.00	11/23/2018	Composite
Mound Road from 13 Mile Road north to 14 1/2 Mile Road	3,383,000.00	07/19/2019	Asphalt
Garfield Road from 14 Mile Road south to Utica Road Intersection	317,940.00	06/21/2019	Asphalt
Little Mack from 15 Mile Road south to 14 Mile Road	625,390.00	09/13/2019	Asphalt
Shook Road from Harper Avenue west to I-94 base of eastside of freeway overpass	351,350.00	09/30/2019	Asphalt
Little Mack Avenue from Groesbeck Highway (M-97) south west to Weybridge Street	625,390.00	06/28/2019	Asphalt
Schoenherr Road from North of 19 Mile Road south to Clinton all southbound some northbound	2,501,300.00	09/30/2019	Asphalt
Utica Road from M-53 southeast toward south of 18 Mile Road	1,400,000.00	08/23/2019	Asphalt

Year Ended - 2019

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

Garfield Road from Metropolitan Parkway (16 Mile Road) north to Millar Road	1,100,230.00	06/06/2019	Asphalt
18 Mile Road from Mound west to Ryan Road	2,230,120.00	08/30/2019	Asphalt
26 Mile Road from Broughton Road west to McBride Drain	178,615.00	09/13/2019	Asphalt
Haven Ridge Road	280,250.00	09/27/2019	Asphalt
Fisher Road from 33 Mile Road north to 34 Mile Road	268,180.00	08/30/2019	Asphalt
32 Mile Road from Dequindre Road east to Fisher Road	331,000.00	06/10/2019	Asphalt
32 Mile road from west of Romeo Plank to East of Powell Road	247,420.00	09/27/2019	Asphalt
Shelby Road from 25 Mile Road north to entrance of Stoney Creek HCMA Regional Park	27,100.00	06/17/2019	Asphalt
Mound Road from 26 Mile Road south to Westmore Drive (just south of 24 Mile Road)	1,287,109.00	09/23/2019	Asphalt
23 Mile Road from Shelby Road east to Mound Road	357,982.00	09/26/2019	Asphalt
Shelby Road from Mound Road north to 23 Mile Road	423,001.00	09/30/2019	Asphalt
Ryan Road from west Utica Road to 22 Mile Road	937,452.00	09/30/2019	Asphalt
21 Mile Road from Shelby Road to Schoenherr Road	1,204,100.00	09/25/2019	Asphalt

Work Type: Paving Gravel

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
30 Mile Road and Powell Road	2,250,000.00	10/19/2018	Gravel

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Metropolitan Parkway (16 Mile Road) from Van Dyke (M-53) to Andrew Drive	1,100,230.00	06/14/2019	Asphalt

Year Ended - 2019

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

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

**CONSTRUCTION / CAPACITY IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
247. New Construction, New Location	0.00 mi.	x \$6,586.23	0.00 mi.	\$19,987.51
248. Widening	1.25 mi.	1,093,012.00	0.00 mi.	0.00
<b>BRIDGES</b>				
249. New Location	1.00 ea.	0.00	0.00 ea.	0.00
<b>250. TOTAL CONSTRUCTION/CAPACITY IMP</b>		<b>\$1,099,598.23</b>		<b>\$19,987.51</b>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
251. Reconstruction	1.25 mi.	x 11,299,291.56	1.05 mi.	\$3,090,750.01
252. Resurfacing	28.80 mi.	28,329,902.33	1.93 mi.	4,048,766.47
253. Gravel Surfacing	0.00 mi.	0.00	21.00 mi.	1,973,781.17
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	1,626,018.01
<b>SAFETY PROJECTS</b>				
255. Intersection Improvements	112.00 ea.	4,628,460.27	62.00 ea.	2,766.13
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	17.00 ea.	250,985.25	4.00 ea.	14,238.92
<b>MISCELLANEOUS</b>				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	2,664.13	0.00 ea.	104,911.41
260. Subtotals		<b>\$4,511,303.54</b>		<b>10,861,232.12</b>
<b>BRIDGES</b>				
261. Replacement	2.00 ea.	3,241,747.39	5.00 ea.	53,461.11
262. Recondition or Repair	0.00 ea.	491,871.52	0.00 ea.	62,200.47
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
<b>264. Bridge Subtotals</b>		<b>3,733,618.91</b>		<b>115,661.58</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$48,244,922.45</b>		<b>\$10,976,893.70</b>

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