

2019
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Saginaw 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: 01/01/2019 End: 12/31/2019

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

1. Cash	\$416,706.50
2. Investments	4,771,470.88
3. Accounts Receivable :	
a. Michigan Transportation Fund	3,461,421.73
b. State Trunkline Maintenance	0.00
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	0.00
e. Due on Special Assesment	212,875.03
f. Sundry Accounts Receivable	2,042,798.56

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	795,784.30
5. Road Materials	124,443.76
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	358,294.71
9. Other	

10. TOTAL ASSETS**\$12,183,795.47**

Year Ended - 2019

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$596,805.01
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	211,692.17
14. Advances	0.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	747,875.03
18. Other	346,146.82

Fund Balances

19. Primary Road Fund	19,715.35
20. Local Road Fund	2,523,165.89
21. County Road Commission Fund	7,738,395.20
22. Total Fund Balances	10,281,276.44

23. TOTAL LIABILITIES AND FUND BALANCES**\$12,183,795.47**

Year Ended - 2019

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$558,634.65
25. Land Improvements	\$411,945.32	
25 a.Less: Accumulated Depreciation	(385,027.47)	26,917.85
26. Depletable Assets	35,012.90	
26 a.Less: Accumulated Depreciation	(13,846.10)	21,166.80
27. Buildings	3,861,636.13	
27 a.Less: Accumulated Depreciation	(2,142,130.76)	1,719,505.37
28. Equipment - Road	19,690,421.07	
28 a.Less: Accumulated Depreciation	(16,237,847.16)	3,452,573.91
29. Equipment - Shop	256,325.16	
29 a.Less: Accumulated Depreciation	(138,091.15)	118,234.01
30. Equipment - Engineers	141,607.22	
30 a.Less: Accumulated Depreciation	(111,240.82)	30,366.40
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	633,856.19	
32 a.Less: Accumulated Depreciation	(366,356.87)	267,499.32
33. Infrastructure	368,387,798.55	
33 a.Less: Accumulated Depreciation	(201,011,513.12)	167,376,285.43
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$173,571,183.74
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	1,177,030.68
	37 b.Local	1,486,775.59
	37 c.Co. Road Comm.	3,531,092.04
	37 d.Infrastructure	167,376,285.43
	38. Total Equities	\$173,571,183.74
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		400,000.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		669,358.87
42. Installment/Lease Purchase Payable		418,532.00
43. Other		0.00
	44. Total Liabilities	\$1,487,890.87
 <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)
<u>Taxes</u>				
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
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	0.00	0.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	486,248.44	446,803.68	0.00	933,052.12
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	352,348.76	0.00	0.00	352,348.76
54. High Priority	0.00	0.00	0.00	0.00
55. Other	490,500.00	0.00	0.00	490,500.00
56. Total Federal Sources	1,329,097.20	446,803.68	0.00	1,775,900.88
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	6,530.65	3,469.35		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	1,720,742.94	841,845.16		2,562,588.10
60. Allocation	11,787,925.42	6,262,234.56		18,050,159.98
61. Total MTF	13,515,199.01	7,107,549.07		20,622,748.08
<u>Other</u>				
62. Local Bridge	59.54	1,629,256.54		1,629,316.08
63. Other	1,315,000.00	0.00	0.00	1,315,000.00
64. Total Other	1,315,059.54	1,629,256.54	0.00	2,944,316.08
<u>Economic Development Fund</u>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	0.00	0.00		0.00
68. Forest Road (E)	0.00	0.00		0.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	0.00	0.00		0.00
72. Total State Sources	\$14,830,258.55	\$8,736,805.61	\$0.00	\$23,567,064.16

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	\$0.00	\$0.00	\$180,514.67	\$180,514.67
74. Township Contr.	0.00	3,674,871.79	0.00	3,674,871.79
75. Other	0.00	0.00	195,378.20	195,378.20
76. Total Contributions	0.00	3,674,871.79	375,892.87	4,050,764.66
Charges for Service				
77. Trunkline Maintenance	0.00		0.00	0.00
78. Trunkline Non-maintenance	0.00		0.00	0.00
79. Salvage Sales	2,589.34	2,589.35	0.00	5,178.69
80. Other	8,500.00	65,000.00	11,137.08	84,637.08
81. Total Charges	11,089.34	67,589.35	11,137.08	89,815.77
Interest and Rents				
82. Interest Earned	29,428.52	54,729.16	91,863.01	176,020.69
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	29,428.52	54,729.16	91,863.01	176,020.69
Other				
85. Special Assessments	0.00	55,007.73	0.00	55,007.73
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	172,898.60	172,898.59	0.00	345,797.19
88. Gain (Loss) Equip. Disp.	6,962.09	8,701.85	19,144.06	34,808.00
89. Contributions from Private Sources	0.00	75,618.34	0.00	75,618.34
90. Other	0.00	0.00	16,424.19	16,424.19
91. Total Other	179,860.69	312,226.51	35,568.25	527,655.45
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	\$16,379,734.30	\$13,293,026.10	\$514,461.21	\$30,187,221.61

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	\$386,144.26	\$89,559.70		\$475,703.96
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.	386,144.26	89,559.70		475,703.96
Preservation - Structural Improvements				
104. Roads	5,203,965.95	5,455,268.34		10,659,234.29
105. Structures	2,098,754.96	1,881,663.41		3,980,418.37
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.	7,302,720.91	7,336,931.75		14,639,652.66
Maintenance				
111. Roads	3,923,537.89	7,337,575.12		11,261,113.01
112. Structures	3,629.00	5,530.99		9,159.99
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,942,714.76	1,245,974.77		3,188,689.53
115. Traffic Control	479,769.80	241,955.05		721,724.85
116. Total Maintenance	6,349,651.45	8,831,035.93		15,180,687.38
117. Total Construction, Preservation And Maintenance	14,038,516.62	16,257,527.38		30,296,044.00
Other				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	634,590.41	734,897.51		1,369,487.92
121. Equipment - Net	122,496.07	219,633.69	1,454.16	343,583.92
122. Capital Outlay - Net	525,214.51	444,433.21	(464,424.48)	505,223.24
123. Debt Principal Payment	262,315.43	262,315.44	0.00	524,630.87
124. Interest Expense	16,925.01	16,925.01	0.00	33,850.02
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	231,461.61	231,461.61
127. Total Other	1,561,541.43	1,678,204.86	(231,508.71)	3,008,237.58
128. Total Expenditures	\$15,600,058.05	\$17,935,732.24	\$(231,508.71)	\$33,304,281.58

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	\$16,379,734.30	\$13,293,026.10	\$514,461.21	\$30,187,221.61
130. Total Expenditures	15,600,058.05	17,935,732.24	(231,508.71)	33,304,281.58
131. Excess of Revenues Over (Under) Expenditures	779,676.25	(4,642,706.14)	745,969.92	(3,117,059.97)
132. Optional Transfers				
132 a. Primary to Local (50%)	(3,000,000.00)	3,000,000.00		0.00
132 b. Local to Primary (15%)	0.00	0.00		0.00
133. Emergency Transfers (Local to Primary)	0.00	0.00		0.00
134. Total Optional Transfers	(3,000,000.00)	3,000,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(2,220,323.75)	(1,642,706.14)	745,969.92	(3,117,059.97)
136. Beginning Fund	2,240,039.10	4,165,872.03	6,992,425.28	13,398,336.41
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	2,240,039.10	4,165,872.03	6,992,425.28	13,398,336.41
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$19,715.35	\$2,523,165.89	\$7,738,395.20	\$10,281,276.44

Year Ended - 2019

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$423,078.31	
142. Depreciation	<u>1,378,746.47</u>	
143. Other	<u>1,473,738.21</u>	
144. Total Direct		<u>3,275,562.99</u>

145. Indirect Equipment Expense		<u>1,503,424.46</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>492,571.99</u>	
148. Total Operating		<u>\$492,571.99</u>

149. TOTAL EQUIPMENT EXPENSE \$5,271,559.44

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	1,077.50	0.00		1,077.50
151. Preservation - Structural Improvement	36,801.18	139,910.29		176,711.47
152. Maintenance	1,497,677.79	2,788,877.37		4,286,555.16
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		0.00	0.00
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	221,387.33	221,387.33	20,856.73	463,631.39
157. Total Equipment Rental Credits	<u>1,756,943.80</u>	<u>3,150,174.99</u>	<u>20,856.73</u>	<u>4,927,975.52</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>343,583.92</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>1,756,943.80</u>	<u>3,150,174.99</u>	<u>20,856.73</u>	<u>4,927,975.52</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	35.65 %	63.92 %	0.42 %	100.00 %
161. Prorated Total Equipment Expense	<u>1,879,439.87</u>	<u>3,369,808.68</u>	<u>22,310.89</u>	<u>5,271,559.44</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>122,496.07</u>	<u>219,633.69</u>	<u>1,454.16</u>	<u>343,583.92</u>

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.	\$237.60	\$362.45
164. Primary Preservation - Struct. Imp.	18,515.46	28,417.26
165. Primary Maintenance	570,100.90	874,983.32
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	58,268.85	89,430.22
168. Local Maintenance	1,094,650.60	1,680,054.76
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	423,078.31	649,335.09
171. Equipment Expense - Indirect	304,277.23	467,000.44
172. Equipment Expense - Operating	0.00	0.00
173. Administration	337,958.42	518,693.80
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	1,662,888.88	12,714.15
178. Total Payroll	\$4,469,976.25	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$4,469,976.25	Total Distributive \$4,320,991.49

	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	\$721,926.60	\$134,650.80	\$1,327,785.41	\$2,077,222.64	\$58,225.94	\$1,180.10	\$4,320,991.49
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	721,926.60	134,650.80	1,327,785.41	2,077,222.64	58,225.94	1,180.10	4,320,991.49
185. Applicable Labor Cost	4,469,976.25	4,469,976.25	4,469,976.25	4,469,976.25	4,469,976.20	4,469,976.25	
186. Factor	0.161506	0.030123	0.297045	0.464706	0.013026	0.000264	0.966670

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.	\$362,683.37	\$23,460.89
188. Primary Preservation - Struct Imp.	6,859,030.70	443,690.21
189. Primary Maintenance	5,963,863.05	385,788.40
190. Local Construction/Cap. Imp.	84,118.34	5,441.36
191. Local Preservation - Struct. Imp.	6,891,163.03	445,768.76
192. Local Maintenance	8,294,490.58	536,545.35
193. Other	6,454,702.61	417,534.03
194. TOTAL	\$34,910,051.68	\$2,258,229.00

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	0.00	0.00	0.00	0.00	2,258,229.00	\$2,258,229.00
196. Applicable Operation Cost	34,910,051.68	34,910,051.68	34,910,051.68	34,910,051.68	34,910,051.68	
197. Factor	0.000000	0.000000	0.000000	0.000000	0.064687	\$0.064687

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	\$386,144.26	\$89,559.70	\$386,144.26	\$89,559.70
199. Preser - Struct. Imp.	900,720.26	1,127,844.44	6,402,000.65	6,209,087.31	7,302,720.91	7,336,931.75
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	5,577,640.43	8,179,717.28	772,011.02	651,318.65	6,349,651.45	8,831,035.93
202. Total	<u>\$6,478,360.69</u>	<u>\$9,307,561.72</u>	<u>\$7,560,155.93</u>	<u>\$6,949,965.66</u>	<u>\$14,038,516.62</u>	<u>\$16,257,527.38</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	\$0.00	\$0.00
204. Fringe Benefits	0.00	0.00
205. Equipment Rental	0.00	0.00
206. Materials	0.00	0.00
207. Handling Charges	0.00	0.00
208. Overhead	0.00	0.00
209. Other	0.00	0.00
210. Total Charges for Current Year	\$0.00	\$0.00
211. Beginning Balance	0.00	0.00
212. Sub-Total	0.00	0.00
213. Less Credits	0.00	0.00
214. Ending Balance	\$0.00	\$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)	207,805.95
217. Equipment Road (976, 981)	1,776,718.09
218. Equipment Shop (977)	4,522.54
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	131,802.76
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$2,120,849.34</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	848,339.73	848,339.74	424,169.87	2,120,849.34
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	848,339.73	848,339.74	424,169.87	2,120,849.34
227. Less: Depreciation and Depletion 968	(323,125.22)	(403,906.53)	(888,594.35)	(1,615,626.10)
228. Net Capital Outlay Expenditure	<u>\$525,214.51</u>	<u>\$444,433.21</u>	<u>\$(464,424.48)</u>	<u>\$505,223.24</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)	1,138,015.02	1,422,393.76	3,129,266.28	5,689,675.06
230. Percentage of Total	20.00 %	25.00 %	55.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>6,962.09</u>	<u>8,701.85</u>	<u>19,144.06</u>	<u>34,808.00</u>

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			<u>\$20,622,748.08</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>1,369,487.92</u>
234. Total Capital Outlay (from Page 13)			<u>2,120,849.34</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>524,630.87</u>
236. Interest Expense (from Page 6 Expenditures)			<u>33,850.02</u>
236 a. Total Deductions			<u>4,048,818.15</u>
236 b. Adjusted MTF Returns			<u>16,573,929.93</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$7,302,720.91</u>	<u>\$7,336,931.75</u>	<u>14,639,652.66</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>6,349,651.45</u>	<u>8,831,035.93</u>	<u>15,180,687.38</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(2,495,969.77)</u>	<u>(883,229.63)</u>	<u>(3,379,199.40)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>11,156,402.59</u>	<u>15,284,738.05</u>	<u>26,441,140.64</u>
241. 90% of Adjusted MTF Returns			<u>14,916,536.94</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)

Fiscal Year	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Expenditures (\$)	<u>771,432.00</u>	<u>422,689.00</u>	<u>57,789.47</u>	<u>186,182.60</u>	<u>0.00</u>
Fiscal Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Expenditures (\$)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>56,215.86</u>	<u>32,100.00</u>
242. TOTAL					<u>\$1,526,408.93</u>

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

$$\underline{0,622,748.08} \times .10 = \underline{2,062,274.81}$$

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	\$354,142.54
712-724	Fringe Benefits - Shop Employees	467,026.75
721	Drug Testing	1,969.67
728	Office Supplies - Shop	742.37
731	Janitor Supplies - Shop	2,991.56
733	Welding Supplies	10,060.80
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	3,771.12
737	Shop Supplies	71,626.77
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	34,248.12
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	1,115.52
810	Education Expense - Shop	0.00
850-859	Communications - Shop	0.00
861	Travel and Mileage - Shop Employees	43.26
862	Freight Costs	1,210.49
875	Insurance - Shop Buildings	125.63
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	106,140.97
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	99,064.95
931	Buildings Repairs and Maintenance	57,041.97
932	Yard and Storage Repairs and Maintenance	21,954.51
933	Shop Equipment Repairs and Maintenance	10,247.86
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	181,512.84
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	0.00
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	30,253.34
968	Depreciation - Stockroom Expense	0.00
707	Other:	48,133.42
	243. TOTAL	\$1,503,424.46

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	\$393,372.71
709-714	Administrative Leave	0.00
724	Fringe Benefits	541,750.90
727	Postage	1,066.59
728	Office Supplies	9,168.80
730	Dues and Subscriptions	46,408.04
801	Contractual Services	24,161.70
803	Legal Services	8,789.92
804	Auditing and Accounting Services	15,970.30
807	Data Processing	742.50
810	Education	4,158.33
850-853	Communications	0.00
861	Travel and Mileage	3,593.51
862	Freight	0.00
873	Public Relations	35,963.30
874	Advertising	5,069.46
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	319.41
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	31,218.18
931	Building Repair/Maintenance	24,579.53
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	67,095.83
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	149,545.00
	Other:	6,515.55
	244. TOTAL	\$1,369,489.56
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(1.64)
	Other:	0.00
	Total Credits to Administrative Expense	\$(1.64)
	245. Net Administrative Expense	\$1,369,487.92

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.

Road Name

Location

Amount Spent (\$)

Project Type

246. Total

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	0.00 mi.	x \$0.00	0.13 mi.	\$89,559.70
248. Widening	0.00 mi.	386,144.26	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		<u>\$386,144.26</u>		<u>\$89,559.70</u>

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	15.17 mi.	4,593,013.20	13.77 mi.	4,609,669.48
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	5.00 ea.	409,988.15	0.00 ea.	0.00
256. Railroad Crossing Improvements	4.00 ea.	29,016.55	1.00 ea.	4,471.69
257. Other	0.00 ea.	0.00	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	12.00 ea.	171,948.05	49.00 ea.	841,127.17
260. Subtotals		<u>5,203,965.95</u>		<u>5,455,268.34</u>
BRIDGES				
261. Replacement	4.00 ea.	2,098,754.96	4.00 ea.	1,881,663.41
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		<u>2,098,754.96</u>		<u>1,881,663.41</u>
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$7,302,720.91</u>		<u>\$7,336,931.75</u>

*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 (\$)
Albee	42.03	0.00	113,901.30	27.24	0.00	67,228.32	2,160	41,601.60
Birch Run	55.71	0.00	150,974.10	20.06	0.00	49,508.08	4,478	86,246.28
Blumfield	60.49	0.00	163,927.90	2.54	0.00	6,268.72	1,960	37,749.60
Brady	54.08	0.00	146,556.80	12.14	0.00	29,961.52	1,928	37,133.28
Brant	61.92	0.00	167,803.20	18.97	0.00	46,817.96	2,012	38,751.12
Bridgeport	71.56	36.26	279,211.11	44.38	15.13	323,059.53	10,514	202,499.64
Buena Vista	82.44	44.39	327,817.69	20.52	7.58	157,619.90	8,676	167,099.76
Carrollton	28.60	28.59	144,749.68	8.14	8.14	134,969.35	6,103	117,543.78
Chapin	36.23	0.00	98,183.30	8.03	0.00	19,818.04	1,060	20,415.60
Chesaning	36.34	0.00	98,481.40	17.20	0.00	42,449.60	2,265	43,623.90
Frankenmuth	62.60	0.00	169,646.00	16.44	0.00	40,573.92	1,959	37,730.34
Fremont	48.72	0.00	132,031.20	30.56	0.00	75,422.08	2,096	40,368.96
James	17.02	1.46	49,558.12	7.75	1.01	33,381.13	2,023	38,962.98
Jonesfield	27.03	0.00	73,251.30	17.58	0.00	43,387.44	889	17,122.14
Kochville	31.97	15.59	123,306.38	17.60	9.75	181,038.55	5,078	97,802.28
Lakefield	28.78	0.00	77,993.80	17.41	0.00	42,967.88	1,029	19,818.54
Maple Grove	46.40	0.00	125,744.00	18.24	0.00	45,016.32	2,668	51,385.68
Marion	32.62	0.00	88,400.20	14.63	0.00	36,106.84	923	17,776.98
Richland	71.86	0.00	194,740.60	21.28	0.00	52,519.04	4,144	79,813.44
Saginaw	146.63	146.63	742,241.08	40.56	40.56	672,525.38	40,840	786,578.40
Spaulding	45.99	5.23	136,933.86	17.72	0.22	46,837.82	2,153	41,466.78
St. Charles	26.81	0.00	72,655.10	7.24	0.00	17,868.32	1,276	24,575.76
Swan Creek	35.72	0.00	96,801.20	6.36	0.00	15,696.48	2,456	47,302.56
Taymouth	52.78	0.00	143,033.80	31.89	0.00	78,704.52	4,520	87,055.20
Thomas	73.03	47.94	310,666.17	24.02	13.03	243,173.75	11,985	230,831.10
Tittabawassee	63.90	31.76	247,868.52	33.19	20.78	375,181.07	9,726	187,322.76
Zilwaukee	2.92	0.30	8,618.80	5.58	5.58	92,521.98	67	1,290.42
266. Totals	1,344.18	358.15	\$4,485,096.61	507.27	121.78	\$2,970,623.54	134,988	\$2,599,868.88

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* (\$)
Albee	0.00	164,997.39	164,997.39	0.00
Birch Run	0.00	139,529.51	139,529.51	44,493.43
Blumfield	0.00	333,446.24	333,446.24	249,731.38
Brady	0.00	0.00	0.00	123,443.05
Brant	0.00	37,827.55	37,827.55	51,101.62
Bridgeport	386,144.26	1,851,760.22	2,237,904.48	64,463.29
Buena Vista	0.00	21,085.66	21,085.66	20,062.20
Carrollton	0.00	474,676.03	474,676.03	34,039.48
Chapin	0.00	5,193.69	5,193.69	50,073.75
Chesaning	0.00	31,082.47	31,082.47	99,307.30
Frankenmuth	0.00	696,106.72	696,106.72	484,089.45
Fremont	0.00	1,141,744.91	1,141,744.91	62,728.36
James	0.00	1,119,821.87	1,119,821.87	26,452.87
Jonesfield	0.00	1,073,825.95	1,073,825.95	64,517.15
Kochville	0.00	257,972.68	257,972.68	314.13
Lakefield	0.00	57,974.08	57,974.08	106,994.07
Maple Grove	0.00	402,197.49	402,197.49	291,636.16
Marion	0.00	48,910.83	48,910.83	35,218.65
Richland	0.00	57,126.74	57,126.74	82,896.12
Saginaw	0.00	3,156,036.09	3,156,036.09	1,364,089.78
Spaulding	0.00	964,671.68	964,671.68	48,891.30
St. Charles	0.00	4,471.69	4,471.69	66,270.01
Swan Creek	0.00	42,425.15	42,425.15	37,673.09
Taymouth	0.00	253,052.81	253,052.81	111,967.58
Thomas	0.00	670,560.95	670,560.95	132,739.23
Tittabawassee	89,559.70	150,154.26	239,713.96	21,678.34
Zilwaukee				
267. Totals	\$475,703.96	\$13,156,652.66	\$13,632,356.62	\$3,674,871.79

*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: Cape Seal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
190002	925,933.63	06/24/2019	Asphalt

Work Type: Chip Seal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
2019 PRIMARY CHIP SEAL	1,908,744.93	07/18/2019	Composite

Work Type: Mill and Fill 1.5"

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
190003	405,347.90	07/31/2019	Asphalt
190004	116,126.91	08/05/2019	Asphalt
190005	615,831.69	08/29/2019	Asphalt
180018	476,834.56	08/30/2019	Asphalt

Work Type: Mill and Fill -3-1/2" HMA

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
190007	1,237,456.31	08/26/2019	Asphalt

Work Type: Multiple Course Chip Seal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
2019 DOUBLE CHIP SEAL	263,694.31	08/08/2019	Composite

Work Type: Pulv & Remix w/22A - Return to Gravel

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
------------------------	---------------------------	-----------------------------	----------------------

Year Ended - 2019

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

190034	44,264.39	10/25/2019	Asphalt
190040	33,739.44	10/25/2019	Asphalt

Work Type: Rebuild Short-Section

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
73000-200277A	956,176.01	09/06/2019	Asphalt
180083	522,962.29	10/25/2019	Asphalt

Work Type: Reconstruct with 8" - 22A and 4" HMA

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
180061	297,290.56	08/05/2019	Asphalt
190015	850,526.07	08/05/2019	Asphalt

Work Type: Regrade & Resurface with HMA (3-1/2")

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
190001	614,171.60	07/15/2019	Asphalt
180002-1	815,139.68	07/13/2019	Asphalt
180026-1	158,405.63	05/20/2019	Asphalt
180027-1	356,859.02	05/20/2019	Asphalt

Work Type: Single Course Chip Seal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
2019 CHIP SEAL	713,079.79	08/08/2019	Composite

Year Ended - 2019

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

Sub Ledger Report

Line: 1 Cash

Account	Description	Amount (\$)
004	Petty Cash	381.50
007	Payroll	181,316.96
009	Prescription Drug	63,052.40
010	Retiree Health	9,947.10
011	Payables	18,199.14
012	Credit Card	143,809.40

Line: 2 Investments

Account	Description	Amount (\$)
001	Money MAr	4,596,129.24
003	CD's	175,341.64

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
018	Sundry Receivables	73,696.45
056	Interest Receivable	47,181.40
071	Cities	0.00
072	County	0.00
074	Road Commissions	0.00
076	Townships	1,921,920.71
077	Villages	0.00
078	Special State Qtr Pmt	0.00
078	State Disb over 60 days	0.00

Line: 5 Inventory

Account	Description	Amount (\$)
107	signs	14,236.31
109	road material	781,547.99

Line: 9 Other (Identify)

Account	Description	Amount (\$)
123	Prepaid Expenses	358,294.71
123 HP	Prepaid Health Plus	0.00
123 MIDE	MIDEAL	0.00
123 PBS	PBS Short Term	0.00
123 SALT	Prepaid Salt	0.00
123CRASI	CRASIF	0.00
123DELTA	Delta Dental	0.00

Line: 13 Accrued Liability

Account	Description	Amount (\$)
227	Due to others	977.79

Year Ended - 2019

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

231	PR Ded. Payable	4,932.21
257	Accrued Wages Payable	205,782.17
264	Other accrued Liabilities	0.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	Due to State	147,891.19
230	Due to Other Government	0.00
233	Due to Former Employees	0.00
259	Accr. MERS Payable	0.00
283	Performance Deposits	197,210.63
284	Prepaid Permits	1,045.00
999	Rounding due to FB	0.00

Line: 28 Equipment Road - A

Account	Description	Amount (\$)
138	Licensed Equipment	19,690,421.07
148	Non-Licensed Equipment	0.00
150	Misc. Tools	0.00
154	Radio Equipment	0.00

Line: 28 Less Accumulated Depreciation - A

Account	Description	Amount (\$)
139	Licensed Equipment Depr.	(16,237,847.16)
149	Non-Licensed Equipment Depr.	0.00
151	Misc. Tools Depr.	0.00
154	Radio Equipment Depr.	0.00

Line: 41 Vested Vacation and Sick Leave - B

Account	Description	Amount (\$)
343	Vac & Sick	669,358.87

Line: 50 Surface Tran. Program (STP) - Primary

Account	Description	Amount (\$)
071R&U	STP	479,379.76
510 091	TED	6,868.68
510.03	Safety	0.00
511.071U	STP (Force Account)	0.00

Line: 55 FS-Other - County

Account	Description	Amount (\$)
535	Med-D Reimbursements	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510 .16	ARRA	0.00
510.04	Rail Road Safety	0.00

Year Ended - 2019

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

510.17	HRR (High Risk Rural)	490,500.00
510.18	Trans Comm & Syst Pres	0.00
511.18	Trans. Comm & Syst Pres	0.00
512	CDBG Grant	0.00
523	US Fish & Wildlife	0.00
530.04	FEMA	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
560 000	Grant	0.00
560 01	Special Winter Funds Local	0.00
560 02	Local Agency Dist Local	0.00

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
550 002	State TED	0.00
551	State D	0.00
560 000	Grant	1,135,000.00
560 006	Scrap Tire	180,000.00
560 02	Local Agency Dist	0.00
560 03	PRIP	0.00
560 04	SAW Grant	0.00

Line: 73 City and Village - County

Account	Description	Amount (\$)
583.01	City	135,205.45
583.05	Villages	45,309.22
583.1GPS	GPS Charges	0.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
583.03	Schools/Private	0.00
583.06CO	County	195,378.20
583.06MC	Mosquito Control	0.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
600	25% Charges for Services	11,137.08

Line: 80 SC-Other - Local

Account	Description	Amount (\$)
600	65% Charges for Services	65,000.00

Line: 80 SC-Other - Primary

Account	Description	Amount (\$)
600	10%Charges for Services	8,500.00

Year Ended - 2019

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

Line: 87 Sundry Refunds - County

Account	Description	Amount (\$)
687	Sundry Refunds	0.00
687.01	Signs - Sundry Revenue	0.00

Line: 87 Sundry Refunds - Local

Account	Description	Amount (\$)
687	Sundry 1/2	172,898.59
687 01	sign sundry	0.00
687.02	Fuel Rebates (1/2)	0.00

Line: 87 Sundry Refunds - Primary

Account	Description	Amount (\$)
687	Sundry	172,898.60
687 01	Sign Sundry	0.00
687.02	Fuel Rebates (1/2)	0.00

Line: 89 Contributions from Private Sources - Local

Account	Description	Amount (\$)
675	(Subdivision Donations)	75,618.34

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
674	Donations from Public Sources	0.00
676	Damage Revenue	16,409.19
677.01	Court Hearing Fees	0.00
677.02	Jury Duty Revenue	15.00
696	Insurance Recovery	0.00

Line: 109 Other - Primary

Account	Description	Amount (\$)
-	Signal Upgrade	0.00

Line: 126 Other - County

Account	Description	Amount (\$)
519-521	519/521	231,461.61

Line: 142 Depreciation - Primary

Account	Description	Amount (\$)
138	Depr (assets on Hand)	1,378,746.47
148	Depr.- (Assets on Hand)	0.00
154	Depr. - (Assets on Hand)	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
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Year Ended - 2019

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

510	Direct-After Distr.	1,473,738.21
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Line: 150 Construction / Capacity Imp. - Local

Account	Description	Amount (\$)
481	Local Road	0.00
482	Local Bridge	0.00

Line: 150 Construction / Capacity Imp. - Primary

Account	Description	Amount (\$)
451	Primary Road	1,077.50
452	Primary Bridge	0.00

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
515/519	other	20,856.73

Line: 156 All Other Charges - Local

Account	Description	Amount (\$)
514-515	equip	221,387.33

Line: 156 All Other Charges - Primary

Account	Description	Amount (\$)
514-515	Equip	221,387.33

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
519	519/521	12,714.15

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
513-514	Distributive	1,654,604.91
519	Non-Road Related	8,283.97
521	Non-Road Related	0.00

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
716MED	Part D Advisors Invoices	0.00
720-725	20-725 Unemployment; 716C=Empl/Ret Contr.	1,180.10

Line: 182 Less Benefits Recovered - Health Insurance

Account	Description	Amount (\$)
725	Empl/Ret Hlth Contrib.	0.00

Year Ended - 2019

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

Line: 193 Other - Cost of Operations

Account	Description	Amount (\$)
510-512	shop	4,951,277.39
515	admin	1,286,026.40
519	Non-Road Related	217,398.82
521	Non-Road Related	0.00

Line: 193 Other - Distributed Total

Account	Description	Amount (\$)
510-512	shop	320,282.05
515	admin	83,189.19
Non Road	519	14,062.79
Non Road	521	0.00

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
514-516	Distributive Salaries	901,957.61
514-516	Education	0.00
514-516	Various Supplies & Services	1,356,271.39

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
228	Due From MDOT Projects	0.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
521	Non-Road Related	32,100.00

Line: 243 707 Other

Account	Description	Amount (\$)
738	Computer Supplies	141.66
746	Oil Waste, etc.	42,582.67
748	Blades	3,277.28
790	Small Road Tools	4,652.62
791	Parts Inv. Adjustment	(5,485.78)
874	Advertising	0.00
890	Claims	2,576.36
940	Rental CSX	388.61
955	Miscellaneous	0.00
968.01	Depr. Land Impr.	0.00

Line: 243 712-724 Fringe Benefits - Shop Employees

Account	Description	Amount (\$)
709-719,	Benefits & Benefit Recovered	0.00
965	Distributive	467,026.75
965	OH	0.00

Year Ended - 2019

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

Line: 244 244 Other

Account	Description	Amount (\$)
738	Computer Supplies	2,678.50
811	Bank Charges	3,837.05
890	Claims Paid	0.00

Line: 257 Other Local System *Unit

Account	Description	Amount (\$)
489.....	Traffic Signals, Cr. Culverts, Drainage Only, Concrete, Design-Survey, etc.	0.00

Line: 257 Other Local System Expenditure

Account	Description	Amount (\$)
489.....	Traffic Signals, Cr. Culverts, Drainage Only, Concrete, Design-Survey, etc.	0.00

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
459.....	Traffic Signals, Cr. Culverts, Drainage Only, Concrete, Design-Survey, etc.	0.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
459.....	Traffic Signals, Cr. Culverts, Drainage Only, Concrete, Design-Survey, etc.	0.00

Line: 259 Other Local System *Unit

Account	Description	Amount (\$)
489	Cross Culverts	49.00

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
489	Cross Culverts	841,127.17

Line: 259 Other Primary System *Unit

Account	Description	Amount (\$)
459	Cross Culverts	12.00

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
459	Cross Culvert	171,948.05