

2020
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Mason County
Michigan
Year Ended 2020

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 - 2020

Start: 01/01/2020 End: 12/31/2020

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

1. Cash	\$3,106,458.23
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	982,811.30
b. State Trunkline Maintenance	94,889.55
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	386,284.00
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	109,482.38

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	582,417.57
5. Road Materials	171,731.51
6. Equipment Materials and Parts	46,819.44
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS**\$5,480,893.98**

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$963,300.82
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	77,393.14
14. Advances	333,921.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	0.00

Fund Balances

19. Primary Road Fund	1,003,508.84
20. Local Road Fund	942,282.95
21. County Road Commission Fund	2,160,487.23
22. Total Fund Balances	4,106,279.02

23. TOTAL LIABILITIES AND FUND BALANCES**\$5,480,893.98**

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$351,605.95
25. Land Improvements	\$5,539.33	
25 a.Less: Accumulated Depreciation	(109.32)	5,430.01
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	1,318,123.18	
27 a.Less: Accumulated Depreciation	(1,105,735.95)	212,387.23
28. Equipment - Road	7,482,101.37	
28 a.Less: Accumulated Depreciation	(5,354,760.93)	2,127,340.44
29. Equipment - Shop	68,594.05	
29 a.Less: Accumulated Depreciation	(59,569.27)	9,024.78
30. Equipment - Engineers	110,475.53	
30 a.Less: Accumulated Depreciation	(66,971.01)	43,504.52
31. Equipment - Yard and Storage	144,988.66	
31 a.Less: Accumulated Depreciation	(144,988.66)	0.00
32. Equipment and Furniture - Office	103,505.56	
32 a.Less: Accumulated Depreciation	(56,367.39)	47,138.17
33. Infrastructure	64,787,625.50	
33 a.Less: Accumulated Depreciation	(19,530,772.81)	45,256,852.69
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$48,053,283.79
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	2,796,431.10
	37 d.Infrastructure	45,256,852.69
	38. Total Equities	\$48,053,283.79
<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		180,047.76
42. Installment/Lease Purchase Payable		1,622,605.00
43. Other		(202,957.00)
	44. Total Liabilities	\$1,599,695.76
<u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

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	17,920.00	17,920.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	381,764.05	0.00	0.00	381,764.05
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	381,764.05	0.00	0.00	381,764.05
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	6,094.58	3,905.42		10,000.00
58. Snow Removal	117,113.66	75,046.75		192,160.41
59. Urban Road	214,177.36	66,395.03		280,572.39
60. Allocation	3,561,619.12	2,282,295.41		5,843,914.53
61. Total MTF	3,899,004.72	2,427,642.61		6,326,647.33
<u>Other</u>				
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
<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)	137,729.65	0.00		137,729.65
68. Forest Road (E)	48,296.75	0.00		48,296.75
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	186,026.40	0.00		186,026.40
72. Total State Sources	\$4,085,031.12	\$2,427,642.61	\$0.00	\$6,512,673.73

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	1,469,026.16	0.00	1,469,026.16
75. Other	0.00	0.00	71,845.86	71,845.86
76. Total Contributions	0.00	1,469,026.16	71,845.86	1,540,872.02
Charges for Service				
77. Trunkline Maintenance	0.00		610,204.78	610,204.78
78. Trunkline Non-maintenance	0.00		89,757.53	89,757.53
79. Salvage Sales	0.00	0.00	2,487.07	2,487.07
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	702,449.38	702,449.38
Interest and Rents				
82. Interest Earned	17,680.53	11,849.58	17,767.76	47,297.87
83. Property Rentals	0.00	0.00	3,172.95	3,172.95
84. Total Interest/Rents	17,680.53	11,849.58	20,940.71	50,470.82
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	39,129.50	39,129.50
87. Sundry Refunds	0.00	0.00	65,003.47	65,003.47
88. Gain (Loss) Equip. Disp.	0.00	0.00	966,641.00	966,641.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	118,550.46	118,550.46
91. Total Other	0.00	0.00	1,189,324.43	1,189,324.43
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	1,435,870.00	1,435,870.00
96. Total Other Fin. Sources	0.00	0.00	1,435,870.00	1,435,870.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$4,484,475.70	\$3,908,518.35	\$3,438,350.38	\$11,831,344.43

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	1,951,318.15	1,777,585.11		3,728,903.26
105. Structures	117,586.59	38,998.82		156,585.41
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.	2,068,904.74	1,816,583.93		3,885,488.67
Maintenance				
111. Roads	685,319.56	2,581,229.14		3,266,548.70
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	343,242.78	281,352.14		624,594.92
115. Traffic Control	65,317.32	40,715.72		106,033.04
116. Total Maintenance	1,093,879.66	2,903,297.00		3,997,176.66
117. Total Construction, Preservation And Maintenance	3,162,784.40	4,719,880.93		7,882,665.33
Other				
118. Trunkline Maintenance	0.00		606,704.37	606,704.37
119. Trunkline Non-maintenance	0.00		89,757.53	89,757.53
120. Administrative Expense	214,229.59	319,698.72		533,928.31
121. Equipment - Net	116,421.25	440,319.92	157,340.84	714,082.01
122. Capital Outlay - Net	0.00	0.00	845,494.87	845,494.87
123. Debt Principal Payment	0.00	0.00	1,040,290.18	1,040,290.18
124. Interest Expense	0.00	0.00	58,205.50	58,205.50
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	330,650.84	760,018.64	2,797,793.29	3,888,462.77
128. Total Expenditures	\$3,493,435.24	\$5,479,899.57	\$2,797,793.29	\$11,771,128.10

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

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	\$4,484,475.70	\$3,908,518.35	\$3,438,350.38	\$11,831,344.43
130. Total Expenditures	3,493,435.24	5,479,899.57	2,797,793.29	11,771,128.10
131. Excess of Revenues Over (Under) Expenditures	991,040.46	(1,571,381.22)	640,557.09	60,216.33
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,500,000.00)	1,500,000.00		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	(1,500,000.00)	1,500,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(508,959.54)	(71,381.22)	640,557.09	60,216.33
136. Beginning Fund	1,512,468.38	1,013,664.17	1,519,930.14	4,046,062.69
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,512,468.38	1,013,664.17	1,519,930.14	4,046,062.69
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,003,508.84	\$942,282.95	\$2,160,487.23	\$4,106,279.02

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$265,077.01	
142. Depreciation	<u>808,591.86</u>	
143. Other	<u>390,936.90</u>	
144. Total Direct		<u>1,464,605.77</u>

145. Indirect Equipment Expense		<u>837,655.42</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>230,043.11</u>	
148. Total Operating		<u>\$230,043.11</u>

149. TOTAL EQUIPMENT EXPENSE \$2,532,304.30**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>31,275.61</u>	<u>255,445.28</u>		<u>286,720.89</u>
152. Maintenance	<u>265,160.52</u>	<u>865,713.75</u>		<u>1,130,874.27</u>
153. Inventory Operations	0.00	0.00	69,069.69	69,069.69
154. MDOT	0.00		<u>161,056.50</u>	<u>161,056.50</u>
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	<u>170,500.94</u>	<u>170,500.94</u>
157. Total Equipment Rental Credits	<u>296,436.13</u>	<u>1,121,159.03</u>	<u>400,627.13</u>	<u>1,818,222.29</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>714,082.01</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$296,436.13</u>	<u>\$1,121,159.03</u>	<u>\$400,627.13</u>	<u>\$1,818,222.29</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	16.30 %	61.66 %	22.03 %	100.00 %
161. Prorated Total Equipment Expense	<u>412,857.38</u>	<u>1,561,478.95</u>	<u>557,967.97</u>	<u>2,532,304.30</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>116,421.25</u>	<u>440,319.92</u>	<u>157,340.84</u>	<u>714,082.01</u>

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	21,388.91	23,610.78
165. Primary Maintenance	187,057.39	206,488.81
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	122,696.12	135,441.72
168. Local Maintenance	493,430.55	544,687.84
169. Inventory	19,482.46	21,506.29
170. Equipment Expense - Direct	125,994.39	139,082.62
171. Equipment Expense - Indirect	205,841.81	227,224.54
172. Equipment Expense - Operating	0.00	0.00
173. Administration	220,904.93	211,952.17
174. State Trunkline Maintenance	127,334.63	
175. Sundry Account Rec.	16,861.16	
176. Capital Outlay	28,036.08	30,948.45
177. Other	279,080.14	308,070.83
178. Total Payroll	\$1,848,108.57	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$1,848,108.57	Total Distributive \$1,849,014.05

	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	\$229,218.49	\$75,123.44	\$783,000.45	\$880,252.38	\$10,370.22	\$1,089.92	\$1,979,054.90
182. Less: Benefits Recovered	(15,061.62)	(4,936.25)	(51,449.84)	(57,840.12)	(681.41)	(71.62)	(130,040.86)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	214,156.87	70,187.19	731,550.61	822,412.26	9,688.81	1,018.30	1,849,014.04
185. Applicable Labor Cost	1,483,007.85	1,703,912.78	1,703,912.78	1,703,912.78	1,703,912.78	1,703,912.78	
186. Factor	0.144407	0.041192	0.429336	0.482661	0.005686	0.000598	1.103880

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	1,875,278.41	193,626.33
189. Primary Maintenance	991,504.77	102,374.90
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,646,571.99	170,011.93
192. Local Maintenance	2,631,580.91	271,716.12
193. Other	0.00	0.00
194. TOTAL	\$7,144,936.08	\$737,729.28

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	15,945.11	30,651.28	5,904.40	28,897.43	656,331.06	\$737,729.28
196. Applicable Operation Cost	7,144,936.08	7,144,936.08	7,144,936.08	7,144,936.08	7,144,936.08	
197. Factor	0.002232	0.004290	0.000826	0.004044	0.091860	\$0.103252

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	279,332.64	858,618.65	1,789,572.10	957,965.28	2,068,904.74	1,816,583.93
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,093,879.66	2,903,297.00	0.00	0.00	1,093,879.66	2,903,297.00
202. Total	<u>\$1,373,212.30</u>	<u>\$3,761,915.65</u>	<u>\$1,789,572.10</u>	<u>\$957,965.28</u>	<u>\$3,162,784.40</u>	<u>\$4,719,880.93</u>

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$127,096.33	\$238.30
204. Fringe Benefits	130,040.86	0.00
205. Equipment Rental	161,056.50	0.00
206. Materials	129,146.19	82,487.53
207. Handling Charges	0.00	0.00
208. Overhead	59,364.49	7,031.70
209. Other	0.00	0.00
210. Total Charges for Current Year	\$606,704.37	\$89,757.53
211. Beginning Balance	85,663.29	24,359.88
212. Sub-Total	692,367.66	114,117.41
213. Less Credits	(597,478.11)	(114,117.41)
214. Ending Balance	\$94,889.55	\$0.00

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$1,061.78
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	1,692,162.00
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	5,319.09
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$1,698,542.87</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,698,542.87	1,698,542.87
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	1,698,542.87	1,698,542.87
227. Less: Depreciation and Depletion 968	0.00	0.00	(853,048.00)	(853,048.00)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$845,494.87</u>	<u>\$845,494.87</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	2,303,496.01	2,303,496.01
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>0.00</u>	<u>0.00</u>	<u>966,641.00</u>	<u>966,641.00</u>

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

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>\$6,326,647.33</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>533,928.31</u>
234. Total Capital Outlay (from Page 13)			<u>1,698,542.87</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>1,040,290.18</u>
236. Interest Expense (from Page 6 Expenditures)			<u>58,205.50</u>
236 a. Total Deductions			<u>3,330,966.86</u>
236 b. Adjusted MTF Returns			<u>2,995,680.47</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$2,068,904.74</u>	<u>\$1,816,583.93</u>	<u>3,885,488.67</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,093,879.66</u>	<u>2,903,297.00</u>	<u>3,997,176.66</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(381,764.05)</u>	<u>0.00</u>	<u>(381,764.05)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>2,781,020.35</u>	<u>4,719,880.93</u>	<u>7,500,901.28</u>
241. 90% of Adjusted MTF Returns			<u>2,696,112.42</u>

Year Ended - 2020

Start: 01/01/2020 **End:** 12/31/2020

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

Fiscal Year	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Expenditures (\$)	<u>15,300.00</u>	<u>437,659.44</u>	<u>30,120.53</u>	<u>28,516.50</u>	<u>11,470.69</u>
Fiscal Year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Expenditures (\$)	<u>38,017.96</u>	<u>51,678.00</u>	<u>295,638.36</u>	<u>380,630.91</u>	<u>236,607.25</u>
242. TOTAL					<u>\$1,525,639.64</u>

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

$$\underline{6,326,647.33} \times .10 = \underline{632,664.73}$$

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$205,841.81
712-724	Fringe Benefits - Shop Employees	227,224.54
721	Drug Testing	4,729.84
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	5,641.49
733	Welding Supplies	7,111.36
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	84,753.02
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	6,559.86
805	Health Services	0.00
806	Laundry Services	8,375.50
807	Data Processing - Shop	0.00
810	Education Expense - Shop	20.00
850-859	Communications - Shop	8,636.89
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	9,729.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	39,441.25
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	32,121.08
931	Buildings Repairs and Maintenance	41,320.30
932	Yard and Storage Repairs and Maintenance	43,099.29
933	Shop Equipment Repairs and Maintenance	90,914.07
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	11,514.87
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	55.00
968	Depreciation - Shop Building	0.00
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	18,203.64
968	Depreciation - Stockroom Expense	0.00
707	Other:	(7,637.39)
	243. TOTAL	\$837,655.42

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

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	\$220,904.93
709-714	Administrative Leave	0.00
724	Fringe Benefits	211,952.17
727	Postage	1,893.27
728	Office Supplies	18,008.15
730	Dues and Subscriptions	12,591.19
801	Contractual Services	0.00
803	Legal Services	30,617.92
804	Auditing and Accounting Services	12,316.25
807	Data Processing	32,134.64
810	Education	4,493.08
850-853	Communications	4,228.44
861	Travel and Mileage	3,305.91
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,982.90
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	600.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	16,914.50
882	Insurance - General Liability	0.00
920-923	Utilities	985.96
931	Building Repair/Maintenance	3,994.91
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	1,743.97
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	18,119.68
	Other:	21,894.42
	244. TOTAL	\$618,682.29
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(66,396.19)
691	Purchase Discounts	0.00
	Other:	(18,357.79)
	Total Credits to Administrative Expense	\$(84,753.98)
	245. Net Administrative Expense	\$533,928.31

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

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>
Sugargrove Rd	01	48,296.75	Resurfacing
246. Total		<u>\$48,296.75</u>	

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

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

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
247. New Construction, New Location	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		\$0.00		\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	3.30 mi.	x \$515,200.60	0.00 mi.	\$0.00
252. Resurfacing	28.15 mi.	1,436,117.55	16.73 mi.	1,198,965.29
253. Gravel Surfacing	0.00 mi.	0.00	9.71 mi.	578,619.82
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	0.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	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	0.00 ea.	0.00	0.00 ea.	0.00
260. Subtotals		1,951,318.15		1,777,585.11
BRIDGES				
261. Replacement	0.00 ea.	115,484.89	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	38,998.82
263. Replace with Culvert	0.00 ea.	2,101.70	0.00 ea.	0.00
264. Bridge Subtotals		117,586.59		38,998.82
265. TOTAL PRESERVATION - STRUCT IMP		\$2,068,904.74		\$1,816,583.93

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

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

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 (\$)
Amber	37.95	4.21	113,416.77	12.09	3.25	76,172.72	2,535	49,128.30
Branch	76.68	0.00	209,029.68	8.56	0.00	21,254.48	1,328	25,736.64
Custer	54.73	0.00	149,193.98	11.08	0.00	27,511.64	1,254	24,302.52
Eden	39.97	0.00	108,958.22	20.22	0.00	50,206.26	582	11,279.16
Free Soil	63.71	0.00	173,673.46	17.84	0.00	44,296.72	822	15,930.36
Grant	58.81	0.00	160,316.06	17.43	0.00	43,278.69	909	17,616.42
Hamlin	46.47	10.70	152,004.12	14.14	3.87	90,067.49	3,408	66,047.04
Logan	51.04	0.00	139,135.04	14.99	0.00	37,220.17	312	6,046.56
Meade	79.57	0.00	216,907.82	17.30	0.00	42,955.90	181	3,507.78
Pere Marquette	27.16	13.10	105,045.86	16.15	7.74	150,016.19	2,366	45,853.08
Riverton	53.24	0.00	145,132.24	21.21	0.00	52,664.43	1,153	22,345.14
Sheridan	69.40	0.00	189,184.40	17.20	0.00	42,707.60	1,072	20,775.36
Sherman	49.88	0.00	135,972.88	20.14	0.00	50,007.62	1,186	22,984.68
Summit	22.16	0.00	60,408.16	15.09	0.00	37,468.47	924	17,907.12
Victory	63.03	0.00	171,819.78	15.58	0.00	38,685.14	1,383	26,802.54
266. Totals	793.80	28.01	\$2,230,198.47	239.02	14.86	\$804,513.52	19,415	\$376,262.70

Local Road Rate Per Mile	<u>2726</u>	Primary Road Rate Per Mile	<u>2483</u>
Local Urban Road Rate Per Mile	<u>2367</u>	Primary Urban Road Rate Per Mile	<u>14201</u>
Population Rate Per Capita	<u>19.38</u>		

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
AMBER	0.00	874,553.21	874,553.21	258,672.41
BRANCH	0.00	95,057.13	95,057.13	67,797.99
CUSTER	0.00	21,077.92	21,077.92	33,065.31
EDEN	0.00	100,641.95	100,641.95	30,589.21
FREESOIL	0.00	5,249.00	5,249.00	17,576.25
GRANT	0.00	117,673.52	117,673.52	57,581.88
HAMLIN	0.00	253,209.59	253,209.59	115,795.62
LOGAN	0.00	35,031.73	35,031.73	9,932.62
MEADE	0.00	160,930.74	160,930.74	49,801.40
PERE MARQUETTE	0.00	478,449.92	478,449.92	212,720.23
RIVERTON	0.00	380,169.61	380,169.61	135,879.95
SHERIDAN	0.00	324,786.28	324,786.28	259,775.10
SHERMAN	0.00	134,024.11	134,024.11	83,510.50
SUMMIT	0.00	123,246.17	123,246.17	99,819.52
VICTORY	0.00	766,600.31	766,600.31	36,508.17
267. Totals	\$0.00	\$3,870,701.19	\$3,870,701.19	\$1,469,026.16

*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 - 2020

Start: 01/01/2020 End: 12/31/2020

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Aggregate surface applied to a prepared subsurface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
SHERIDAN 126 REID RD	177,221.00	12/31/2020	Gravel
MEADE 152 REID RD	161,545.56	12/31/2020	Gravel

Work Type: Bituminous Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
SUMMIT 016 LENOX	6,143.93	12/31/2020	Gravel
SUMMIT 017 RUNYAN RD	9,807.17	12/31/2020	Gravel
SUMMIT 019 BENEDICT RD	10,721.64	12/31/2020	Gravel
RIVERTON 021 APPLETON RD	41,241.12	12/31/2020	Gravel
RIVERTON 022 APPLETON RD	48,530.07	12/31/2020	Gravel
RIVERTON 023 LISTER RD	26,415.24	12/31/2020	Gravel
EDEN 031 KINNEY RD	9,135.26	12/31/2020	Gravel
EDEN 032 SIPPY RD	15,827.85	12/31/2020	Gravel
EDEN 033 SIPPY RD	36,873.61	12/31/2020	Gravel
AMBER 064 FIRST ST	41,610.51	12/31/2020	Gravel
BRANCH 082 GOFF RD	3,950.97	12/31/2020	Gravel
HAMLIN 094 GROTH RD	12,074.10	12/31/2020	Gravel
HAMLIN 161 SUGARGROVE RD	0.00	12/31/2020	Gravel
VICTORY 102 MILLERTON RD	13,988.28	12/31/2020	Gravel
SHERMAN 111 DARR RD	30,074.20	12/31/2020	Gravel
SHERMAN 113 STEPHENS RD	22,040.89	12/31/2020	Gravel
GRANT 131 SASS RD	32,680.35	12/31/2020	Gravel
GRANT 132 MORTON RD	26,642.54	12/31/2020	Gravel
GRANT 135 LASALLE RD	12,336.07	12/31/2020	Gravel

Work Type: Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
PERE MARQUETTE HWY A458-201-010-20	252,566.17	12/31/2020	Seal Coat
JEBAVY DR A458-218-010-20	52,346.10	12/31/2020	Seal Coat

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

Work Type: Chip Seal with Fog Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
SUMMIT 012 MONTGOMERY BLVD	13,701.50	12/31/2020	Seal Coat
SUMMIT 013 DEREN RD	53,442.30	12/31/2020	Seal Coat
SUMMIT 014 CALA RD	2,864.99	12/31/2020	Seal Coat
SUMMIT 015 MACK RD	12,943.19	12/31/2020	Seal Coat
HAMLIN 09 STEARNS RD	3,480.11	12/31/2020	Seal Coat
HAMLIN 096 JAGGER RD	6,817.73	12/31/2020	Seal Coat
HAMLIN 097 DEWEY RD	2,880.18	12/31/2020	Seal Coat
HAMLIN 098 BEAUNE RD	28,766.42	12/31/2020	Seal Coat

Work Type: HMA Thin Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
FOUNTAIN/AMGLING A458-217-010-20	399,167.07	12/31/2020	Asphalt

Work Type: HMA WEDGING/Patch

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
SCOTTVILLE RD A458-214-010-20	99,055.96	12/31/2020	Asphalt
MARRISON RD A458-215-010-20	38,782.29	12/31/2020	Asphalt
HAWLEY RD A458-216-010-20	77,711.73	12/31/2020	Asphalt
STILES RD A458-219-010-20	87,657.66	12/31/2020	Asphalt
AMBER 062 CONRAD RD	6,938.64	12/31/2020	Asphalt
CUSTER 071 CONRAD RD	9,524.65	12/31/2020	Asphalt
CUSTER 072 WILSON RD	11,633.79	12/31/2020	Asphalt
BRANCH 083 WEAVER RD	44,831.82	12/31/2020	Asphalt
BRANCH 084 SHOSHONE/CHICKASAW	23,960.74	12/31/2020	Asphalt
BRANCH 085 WEAVER RD	22,676.76	12/31/2020	Asphalt
HAMLIN 094-19 PINEY RIDGE RD	22,361.11	12/31/2020	Asphalt

Work Type: Hot Mixed Asphalt Resurfacing (One Course)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
SUGARGROVE RD A458-212-010-20	353,498.20	12/31/2020	Asphalt

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

SCOTTVILLE RD A458-213-010-20	69,608.48	12/31/2020	Asphalt
SUMMIT 011 PARK ST	12,739.42	01/01/2020	Asphalt
PERE MARQUETTE 051 VIRNETTA DR	54,884.53	12/31/2020	Asphalt
PERE MARQUETTE 052 HILLSIDE DR	59,086.42	12/31/2020	Asphalt
PERE MARQUETTE 053 LAKE AVE	7,420.74	12/31/2020	Asphalt
PERE MARQUETTE 054 BEECH AVE	14,133.73	12/31/2020	Asphalt
PERE MARQUETTE 055 TERRI COURT	5,192.01	12/31/2020	Asphalt
PERE MARQUETTE 056 JUANITA AVE	10,557.01	12/31/2020	Asphalt
PERE MARQUETTE 057 PLEASANT RIDGE RD	36,206.05	12/31/2020	Asphalt
PERE MARQUETTE 058 W JOHNSON RD	22,478.47	12/31/2020	Asphalt
PERE MARQUETTE 059 CURTWOOD RD	16,787.76	12/31/2020	Asphalt
PERE MARQUETTE 160 W HAZELWOOD RD	17,742.84	12/31/2020	Asphalt
AMBER 065 DENNIS RD	35,242.20	12/31/2020	Asphalt
AMBER 066 FIRST ST	223,257.45	12/31/2020	Asphalt
HAMLIN 099 RATH RD	27,132.69	12/31/2020	Asphalt
SHERIDAN 127 FOUNTAIN RD	116,298.41	12/31/2020	Asphalt
SHERIDAN 128 BENSON RD	32,507.67	12/31/2020	Asphalt

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
HANSEN RD A458-202-010-20	497,920.14	12/31/2020	Asphalt

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040.0	SUNDRY A/R	109,482.38
078-04	due from state gen fund	0.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	DUE TO STATE OF MICHIGAN	0.00
339	PA 84 DEFERRED INFLOW	0.00

Line: 43 Other - B

Account	Description	Amount (\$)
264	OPEB	(202,957.00)

Line: 49 Specify - County

Account	Description	Amount (\$)
450	PERMITS	17,920.00

Line: 63 OTH-Other - County

Account	Description	Amount (\$)
560-2	PA 252 MDOT	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
539	STATE GRANTS	0.00

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
539	STATE GRANTS	0.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
583-06	MISC CONTRIBUTIONS	71,845.86

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
583-07	FED AID SOLD TO OAKLAND CTY	0.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
671-000	OTHER	0.00

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
671-673	TIMBER SALES	118,550.46

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	OTHER COSTS	390,936.90

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
0	OTHER	170,500.94

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
514	DISTRIBUTIVE OTHER	308,070.83

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
514	DISTRIBUTIVE OTHER	279,080.14

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
513	OTHER	1,089.92

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
513	OTHER	(71.62)

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
514	OTHER	656,331.06

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
0328-020	ADD'L STATE TRUNKLINE MAINT	0.00

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
040	Vouchers	0.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
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Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

131	FOUNTAIN/ANGLING THIN OVERLAY - PAVED SHOULDERS	85,535.80
131	HANSEN RD RECONSTRUCT - PAVED SHOULDERS	106,697.17
131	SUGARGROVE RD HMA WEDGE & OVERLAY - PAVED SHOULDERS	29,458.18
131	SCOTTVILLE RD MILL & FILL - PAVED SHOULDERS	14,916.10

Line: 243 707 Other

Account	Description	Amount (\$)
511-707	ADMIN VEHICLE	(7,385.25)
A514+791	INVENTORY ADJUSTMENT	(252.14)

Line: 244 244 Other

Account	Description	Amount (\$)
515-999	ADMINISTRATIVE VEHICLE	21,894.42

Line: 245 245 Other

Account	Description	Amount (\$)
630	OTHER OVERHEAD	(18,357.79)

Line: 259 Other Primary System *Unit

Account	Description	Amount (\$)
a458	Grading	0.00

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
A458	Engineering	0.00