

**2020**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
**Missaukee 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**

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Chief Financial Officer

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Chairman

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Date

Year Ended - 2020

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

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

1. Cash	\$250,942.88
2. Investments	728,965.21
3. Accounts Receivable :	
a. Michigan Transportation Fund	765,760.67
b. State Trunkline Maintenance	67,935.43
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	231,098.27
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	525.00

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

	0.00
4. Deferred Expense State Aid	202,611.72
5. Road Materials	81,573.32
6. Equipment Materials and Parts	97,651.50
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

**10. TOTAL ASSETS****\$2,427,064.00**

Year Ended - 2020

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

Liabilities and Fund Balances

**Liabilities**

11. Accounts Payable	\$53,750.69
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	34,621.34
14. Advances	169,176.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	43,671.80
18. Other	0.00

**Fund Balances**

19. Primary Road Fund	760,220.92
20. Local Road Fund	144,559.23
21. County Road Commission Fund	1,221,064.02
<b>22. Total Fund Balances</b>	<b>2,125,844.17</b>

**23. TOTAL LIABILITIES AND FUND BALANCES**

**\$2,427,064.00**

## Year Ended - 2020

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

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$450.00
25. Land Improvements	\$102,358.00	
25 a.Less: Accumulated Depreciation	(91,018.00)	11,340.00
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	1,397,820.00	
27 a.Less: Accumulated Depreciation	(770,251.00)	627,569.00
28. Equipment - Road	6,598,466.00	
28 a.Less: Accumulated Depreciation	(5,285,251.00)	1,313,215.00
29. Equipment - Shop	45,568.00	
29 a.Less: Accumulated Depreciation	(34,052.00)	11,516.00
30. Equipment - Engineers	0.00	
30 a.Less: Accumulated Depreciation	0.00	0.00
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	20,057.00	
32 a.Less: Accumulated Depreciation	(15,104.00)	4,953.00
33. Infrastructure	43,964,477.00	
33 a.Less: Accumulated Depreciation	(20,634,426.00)	23,330,051.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	<b>36. Total Assets</b>	<b>\$25,299,094.00</b>
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	1,969,043.00
	37 d.Infrastructure	23,330,299.00
	<b>38. Total Equities</b>	<b>\$25,299,342.00</b>
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		149,341.00
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	<b>44. Total Liabilities</b>	<b>\$149,341.00</b>
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<b>\$0.00</b>

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)
<b><u>Taxes</u></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><u>Licenses and Permits</u></b>				
49. Specify	30,350.00	0.00	0.00	30,350.00
<b><u>Federal Sources</u></b>				
50. Surface Tran. Program (STP)	1,110,455.75	0.00	0.00	1,110,455.75
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	0.00	0.00	0.00
56. Total Federal Sources	1,110,455.75	0.00	0.00	1,110,455.75
<b>STATE SOURCES</b>				
<b><u>Michigan Transportation Fund</u></b>				
57. Engineering	5,902.99	4,097.01		10,000.00
58. Snow Removal	39,619.86	27,498.32		67,118.18
59. Urban Road	0.00	0.00		0.00
60. Allocation	2,861,852.26	1,986,289.93		4,848,142.19
61. Total MTF	2,907,375.11	2,017,885.26		4,925,260.37
<b><u>Other</u></b>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	0.00	0.00	0.00	0.00
<b><u>Economic Development Fund</u></b>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	370,151.91	0.00		370,151.91
68. Forest Road (E)	66,701.72	0.00		66,701.72
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	436,853.63	0.00		436,853.63
<b>72. Total State Sources</b>	<b>\$3,344,228.74</b>	<b>\$2,017,885.26</b>	<b>\$0.00</b>	<b>\$5,362,114.00</b>

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)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	747,863.12	0.00	747,863.12
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	747,863.12	0.00	747,863.12
<b>Charges for Service</b>				
77. Trunkline Maintenance	520,402.46		0.00	520,402.46
78. Trunkline Non-maintenance	30,089.99		0.00	30,089.99
79. Salvage Sales	0.00	0.00	1,883.65	1,883.65
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	550,492.45	0.00	1,883.65	552,376.10
<b>Interest and Rents</b>				
82. Interest Earned	890.28	755.27	7,148.15	8,793.70
83. Property Rentals	0.00	0.00	121.72	121.72
84. Total Interest/Rents	890.28	755.27	7,269.87	8,915.42
<b>Other</b>				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	(117.00)	(117.00)
89. Contributions from Private Sources	75,000.00	0.00	0.00	75,000.00
90. Other	0.00	0.00	11,211.17	11,211.17
91. Total Other	75,000.00	0.00	11,094.17	86,094.17
<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>\$5,111,417.22</b>	<b>\$2,766,503.65</b>	<b>\$20,247.69</b>	<b>\$7,898,168.56</b>

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)
<b>Construction/Capacity Improvement</b>				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
<b>Preservation - Structural Improvements</b>				
104. Roads	2,095,457.99	786,144.26		2,881,602.25
105. Structures	9,201.26	0.00		9,201.26
106. Safety Projects	556.00	0.00		556.00
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.	2,105,215.25	786,144.26		2,891,359.51
<b>Maintenance</b>				
111. Roads	878,075.33	2,060,135.31		2,938,210.64
112. Structures	1,227.83	3,269.11		4,496.94
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	378,220.55	325,299.36		703,519.91
115. Traffic Control	14,637.09	21,397.47		36,034.56
116. Total Maintenance	1,272,160.80	2,410,101.25		3,682,262.05
117. Total Construction, Preservation And Maintenance	3,377,376.05	3,196,245.51		6,573,621.56
<b>Other</b>				
118. Trunkline Maintenance	529,898.46		0.00	529,898.46
119. Trunkline Non-maintenance	30,089.99		0.00	30,089.99
120. Administrative Expense	198,944.81	188,275.29		387,220.10
121. Equipment - Net	(87,659.39)	(145,071.58)	(7,017.08)	(239,748.05)
122. Capital Outlay - Net	0.00	0.00	174,222.25	174,222.25
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	0.00	0.00	0.00	0.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	122.35	122.35
127. Total Other	671,273.87	43,203.71	167,327.52	881,805.10
<b>128. Total Expenditures</b>	<b>\$4,048,649.92</b>	<b>\$3,239,449.22</b>	<b>\$167,327.52</b>	<b>\$7,455,426.66</b>

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	\$5,111,417.22	\$2,766,503.65	\$20,247.69	\$7,898,168.56
130. Total Expenditures	4,048,649.92	3,239,449.22	167,327.52	7,455,426.66
131. Excess of Revenues Over (Under) Expenditures	1,062,767.30	(472,945.57)	(147,079.83)	442,741.90
132. Optional Transfers				
132 a. Primary to Local (50%)	(472,945.57)	472,945.57		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	(472,945.57)	472,945.57		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	589,821.73	0.00	(147,079.83)	442,741.90
136. Beginning Fund	170,399.19	144,559.23	1,368,143.85	1,683,102.27
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	170,399.19	144,559.23	1,368,143.85	1,683,102.27
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$760,220.92	\$144,559.23	\$1,221,064.02	\$2,125,844.17

Year Ended - 2020

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

**EQUIPMENT EXPENSE**

## Direct Equipment Expense

141. Labor and Fringe Benefits	\$143,316.71	
142. Depreciation	<u>429,148.99</u>	
143. Other	<u>400,410.78</u>	
<b>144. Total Direct</b>		<u>972,876.48</u>

145. Indirect Equipment Expense		<u>295,610.36</u>
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## Operating Equipment Expense

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

**149. TOTAL EQUIPMENT EXPENSE** \$1,268,486.84**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>21,025.73</u>	<u>44,748.02</u>		<u>65,773.75</u>
152. Maintenance	<u>357,336.04</u>	<u>867,885.13</u>		<u>1,225,221.17</u>
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	<u>173,096.13</u>		<u>0.00</u>	<u>173,096.13</u>
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	<u>44,143.84</u>	<u>44,143.84</u>
157. Total Equipment Rental Credits	<u>551,457.90</u>	<u>912,633.15</u>	<u>44,143.84</u>	<u>1,508,234.89</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(239,748.05)</u>

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$551,457.90</u>	<u>\$912,633.15</u>	<u>\$44,143.84</u>	<u>\$1,508,234.89</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	36.56 %	60.51 %	2.93 %	100.00 %
161. Prorated Total Equipment Expense	<u>463,798.51</u>	<u>767,561.57</u>	<u>37,126.76</u>	<u>1,268,486.84</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(87,659.39)</u>	<u>(145,071.58)</u>	<u>(7,017.08)</u>	<u>(239,748.05)</u>

Year Ended - 2020

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

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

	<b>Total Labor Charge</b>	<b>Distributive Calc.</b>
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	6,680.81	7,074.24
165. Primary Maintenance	145,527.93	154,097.96
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	16,095.66	17,043.52
168. Local Maintenance	304,491.12	322,422.38
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	69,608.75	73,707.96
171. Equipment Expense - Indirect	42,210.92	44,696.69
172. Equipment Expense - Operating	0.00	0.00
173. Administration	176,458.35	186,849.85
174. State Trunkline Maintenance	117,759.75	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	11,882.32	12,582.06
177. Other	19.71	20.87
<b>178. Total Payroll</b>	<b>\$890,735.32</b>	
179. Less Applicable Payroll	(117,759.75)	
<b>180. Total Applicable Labor Cost</b>	<b>\$772,975.57</b>	Total Distributive <b>\$818,495.53</b>

	<b>709-714 Vacation Holiday Sick Leave Longevity</b>	<b>719 Workers Comp. Insurance</b>	<b>715 - 718 Soc. Sec. Retirement</b>	<b>716 Health Insurance</b>	<b>717 Life and Disability Insurance</b>	<b>720 - 725 Other</b>	<b>Distributive Total Calc.</b>
181. Total Fringe Benefits	\$191,617.72	\$18,682.40	\$206,226.96	\$509,128.92	\$13,590.40	\$0.00	\$939,246.40
182. Less: Benefits Recovered	(17,859.05)	(3,393.10)	(25,744.08)	(71,532.81)	(2,221.82)	0.00	(120,750.86)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	173,758.67	15,289.30	180,482.88	437,596.11	11,368.58	0.00	818,495.54
185. Applicable Labor Cost	772,975.57	772,975.57	772,975.57	772,975.57	772,975.57	0.00	
186. Factor	0.224792	0.019780	0.233491	0.566119	0.014708	0.000000	1.058890

Year Ended - 2020

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

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

	<b>Cost of Operations</b>	<b>Distributed Total</b>
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	6,680.81	1,515.37
189. Primary Maintenance	145,527.93	33,009.30
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	16,095.66	3,650.89
192. Local Maintenance	304,491.12	69,066.05
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$472,795.52</b>	<b>\$107,241.61</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	0.00	(18,858.78)	23,769.91	0.00	102,330.48	\$107,241.61
196. Applicable Operation Cost	472,795.52	472,795.52	472,795.52	472,795.52	472,795.52	
197. Factor	0.000000	(0.039888)	0.050275	0.000000	0.216437	\$0.226824

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.	59,902.64	114,605.63	2,045,312.61	671,538.63	2,105,215.25	786,144.26
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	877,808.79	1,836,206.54	394,352.01	573,894.71	1,272,160.80	2,410,101.25
<b>202. Total</b>	<u>\$937,711.43</u>	<u>\$1,950,812.17</u>	<u>\$2,439,664.62</u>	<u>\$1,245,433.34</u>	<u>\$3,377,376.05</u>	<u>\$3,196,245.51</u>

Year Ended - 2020

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

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$117,759.75	\$0.00
204. Fringe Benefits	120,750.84	0.00
205. Equipment Rental	173,096.13	0.00
206. Materials	77,622.85	27,732.70
207. Handling Charges	0.00	0.00
208. Overhead	40,668.89	2,357.30
209. Other	0.00	0.00
<b>210. Total Charges for Current Year</b>	<b>\$529,898.46</b>	<b>\$30,090.00</b>
211. Beginning Balance	63,985.63	326.09
212. Sub-Total	593,884.09	30,416.09
213. Less Credits	(525,948.66)	(30,416.09)
<b>214. Ending Balance</b>	<b>\$67,935.43</b>	<b>\$0.00</b>

## Year Ended - 2020

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

## SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	639,133.52
218. Equipment Shop (977)	4,906.20
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$644,039.72</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	644,039.72	644,039.72
225. Less: Equipment Retirements 689	0.00	0.00	(637.00)	(637.00)
226. Sub-total	0.00	0.00	643,402.72	643,402.72
227. Less: Depreciation and Depletion 968	0.00	0.00	(469,180.47)	(469,180.47)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$174,222.25</u>	<u>\$174,222.25</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	1,763,928.00	1,763,928.00
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	0.00	(117.00)	(117.00)

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)

	<b>Primary Road Fund</b>	<b>Local Road Fund</b>	<b>Total</b>
232. Michigan Transportation Fund (MTF) Returns			<u>\$4,925,260.37</u>
<b><u>DEDUCTIONS</u></b>			
233. Administrative Expense (from Page 6 Expenditures)			<u>387,220.10</u>
234. Total Capital Outlay (from Page 13)			<u>644,039.72</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>0.00</u>
236 a. Total Deductions			<u>1,031,259.82</u>
236 b. Adjusted MTF Returns			<u>3,894,000.55</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$2,105,215.25</u>	<u>\$786,144.26</u>	<u>2,891,359.51</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,272,160.80</u>	<u>2,410,101.25</u>	<u>3,682,262.05</u>
239. Less Federal Aid for Preser - Struct Imp	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>3,377,376.05</u>	<u>3,196,245.51</u>	<u>6,573,621.56</u>
241. 90% of Adjusted MTF Returns			<u>3,504,600.50</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>0.00</u>	<u>45,936.00</u>	<u>0.00</u>	<u>816,270.00</u>	<u>0.00</u>
Fiscal Year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Expenditures (\$)	<u>368,839.00</u>	<u>401,719.57</u>	<u>303,063.00</u>	<u>509,516.90</u>	<u>600,090.00</u>
<b>242. TOTAL</b>					<u>\$3,045,434.47</u>

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

$$\underline{4,925,260.37} \times .10 = \underline{492,526.04}$$

Year Ended - 2020

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

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

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$39,196.02
712-724	Fringe Benefits - Shop Employees	44,696.69
721	Drug Testing	700.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	4,365.16
733	Welding Supplies	4,862.36
734	Safety Supplies - Shop	10,561.19
736	Tire Shop Supplies	506.10
737	Shop Supplies	26,519.58
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	6,598.67
807	Data Processing - Shop	0.00
810	Education Expense - Shop	1,027.11
850-859	Communications - Shop	2,749.47
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	1,282.24
875	Insurance - Shop Buildings	28,525.75
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	9,860.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	24,251.90
931	Buildings Repairs and Maintenance	29,751.21
932	Yard and Storage Repairs and Maintenance	7,862.47
933	Shop Equipment Repairs and Maintenance	6,457.50
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	25,562.04
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	3,453.95
968	Depreciation - Stockroom Expense	0.00
707	Other:	16,820.95
	<b>243. TOTAL</b>	<b>\$295,610.36</b>

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	\$175,389.01
709-714	Administrative Leave	0.00
724	Fringe Benefits	186,849.85
727	Postage	851.95
728	Office Supplies	3,703.48
730	Dues and Subscriptions	11,187.83
801	Contractual Services	5,268.00
803	Legal Services	627.40
804	Auditing and Accounting Services	10,850.00
807	Data Processing	0.00
810	Education	2,540.82
850-853	Communications	1,487.72
861	Travel and Mileage	846.38
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	375.02
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	12,707.75
882	Insurance - General Liability	0.00
920-923	Utilities	4,142.51
931	Building Repair/Maintenance	7,122.03
934	Office Equipment Repair/Maintenance	13,494.64
942	Building Rental	0.00
955-956	Miscellaneous	1,487.71
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	1,600.53
	Other:	485.67
	<b>244. TOTAL</b>	<b>\$441,018.30</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(53,798.20)
691	Purchase Discounts	0.00
	Other:	0.00
	<b>Total Credits to Administrative Expense</b>	<b>\$(53,798.20)</b>
	<b>245. Net Administrative Expense</b>	<b>\$387,220.10</b>

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>
LOTAN RD	AETNA/BUTTERFIELD	134,029.00	Resurfacing
KELLY RD	REEDER	70,899.00	Resurfacing
	<b>246. Total</b>	<u>\$204,928.00</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
<b>ROADS</b>				
247. New Construction, New Location	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
<b>BRIDGES</b>				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
<b>250. TOTAL CONSTRUCTION/CAPACITY IMP</b>		<b>\$0.00</b>		<b>\$0.00</b>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
251. Reconstruction	2.00 mi.	x \$1,801,101.84	1.44 mi.	\$259,329.08
252. Resurfacing	4.00 mi.	294,356.15	6.85 mi.	493,575.23
253. Gravel Surfacing	0.00 mi.	0.00	1.04 mi.	33,239.95
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
<b>SAFETY PROJECTS</b>				
255. Intersection Improvements	0.00 ea.	0.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	556.00	0.00 ea.	0.00
<b>MISCELLANEOUS</b>				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	0.00 ea.	0.00
260. Subtotals		2,096,013.99		786,144.26
<b>BRIDGES</b>				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	9,201.26	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
<b>264. Bridge Subtotals</b>		<b>9,201.26</b>		<b>0.00</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$2,105,215.25</b>		<b>\$786,144.26</b>

\*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				
	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)			
AETNA	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
BLOOMFIELD	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
BUTTERFIELD	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
CALDWELL	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
CLAM UNION	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
ENTERPRISE	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
FOREST	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
HOLLAND	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
LAKE	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
NORWICH	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
PIONEER	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
REEDER	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
RICHLAND	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
RIVERSIDE	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
WEST BRANCH	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
<b>266. Totals</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>

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**

<b>Township</b>	<b>Construction/ Capacity Improvement (\$)</b>	<b>Preservation - Struct Improvement (\$)</b>	<b>Total (\$)</b>	<b>Township Contributions* (\$)</b>
AETNA	0.00	179,491.90	179,491.90	109,564.73
BLOOMFIELD	0.00	33,252.46	33,252.46	78,125.78
BUTTERFIELD	0.00	64,050.21	64,050.21	2,739.89
CALDWELL	0.00	82,301.06	82,301.06	79,596.19
CLAM UNION	0.00	122,656.93	122,656.93	46,269.35
ENTERPRISE	0.00	8,831.26	8,831.26	807.23
FOREST	0.00	13,685.79	13,685.79	19,614.29
HOLLAND	0.00	370.00	370.00	1,301.28
LAKE	0.00	259,962.73	259,962.73	188,147.56
NORWICH	0.00	0.00	0.00	24,256.47
PIONEER	0.00	0.00	0.00	2,897.32
REEDER	0.00	255,781.11	255,781.11	78,694.42
RICHLAND	0.00	0.00	0.00	45,490.33
RIVERSIDE	0.00	1,871,222.59	1,871,222.59	68,325.13
WEST BRANCH	0.00	0.00	0.00	2,033.15
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$2,891,606.04</b>	<b>\$2,891,606.04</b>	<b>\$747,863.12</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 - 2020

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

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

Work Type: Bit Resurf &amp; Minor Widening

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Burkett Rd 2020	1,798,315.24	08/17/2020	Asphalt

Work Type: Bituminous &lt; 1.5 inch

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
1-20A NORTH LAKE CITY	82,301.06	06/16/2020	Asphalt
6-20A Overlay Mulder Road	119,867.16	08/20/2020	Asphalt
9-20A Lotan Road	73,711.28	06/15/2020	Asphalt
10-20A-1 & 2 Forward Rd	144,872.44	06/10/2020	Asphalt
12-20A Finkle Road	72,907.35	05/07/2020	Asphalt
1C-20-1 Lotan Road	74,479.04	06/11/2020	Asphalt
1C-20-2 Lotan Road	59,550.21	06/10/2020	Asphalt
5C-20 Kelly Road	141,797.75	06/16/2020	Asphalt

Work Type: Cold Milling &amp; Bituminous Overlay (&lt; 40mm)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
19-20A Carolyn/White Birch	259,406.73	10/26/2020	Asphalt

Work Type: Grade, ditch, gravel

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
18-20A Phelps Rd	33,252.46	10/20/2020	Gravel
20-20A Jennings Rd	28,835.06	10/20/2020	Gravel
21-20A Green Rd	26,039.34	10/20/2020	Gravel

Work Type: Single Course Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2-20A Goose Lake Rd	29,727.86	07/27/2020	Asphalt
3-20A Moorestown Rd	69,391.10	07/27/2020	Asphalt

## Year Ended - 2020

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

4-20A Lanning Rd	26,837.68	07/27/2020	Asphalt
7-20A Geers Rd	26,508.08	07/28/2020	Asphalt
13-20A Seeley Rd	33,802.54	07/29/2020	Asphalt
14-20A Geers Rd	22,542.58	07/29/2020	Asphalt
15-20A Richards Road	39,074.08	07/29/2020	Asphalt
16-20A Menzies Road	24,598.46	07/30/2020	Asphalt
17-20A Sanborn Road	12,736.98	07/30/2020	Asphalt
2C-20 VanderMeulen Road	67,032.40	07/30/2020	Asphalt
3C-20 Moorestown Road	150,513.90	07/31/2020	Asphalt

Year Ended - 2020

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

Sub Ledger Report

Line: 9 Other (Identify)

Account	Description	Amount (\$)
078-04	Genera Fund Dist	0.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
TEMP EXC	TEMP EXCESS	0.00

Line: 49 Specify - County

Account	Description	Amount (\$)
671-635	Permits	0.00

Line: 49 Specify - Primary

Account	Description	Amount (\$)
635	PERMITS	30,350.00

Line: 63 OTH-Other - County

Account	Description	Amount (\$)
546-09	MTF OTHER	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
546-09	Genl Fund Dist	0.00

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
546-09	Genl Fund Dist	0.00

Line: 80 SC-Other - Primary

Account	Description	Amount (\$)
627	Audit Adj	0.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
671-725	MISCELLANEOUS	10,518.86
693-03	INV GAIN/LOSS	692.31

Line: 126 Other - County

Account	Description	Amount (\$)
519	Non-Road Projects	122.35

Year Ended - 2020

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

**Line: 143 Other - Primary**

Account	Description	Amount (\$)
510	EQUIPMENT	4,149.06
510	MATERIALS	40,331.67
510	VOUCHERS	190,109.29
512	FUEL	165,820.76

**Line: 156 All Other Charges - County**

Account	Description	Amount (\$)
510	DIRECT EQ	4,149.06
511	INDIRECT EQ	18,566.54
514	ROADS	21,119.18
515	ADMIN	106.96
519	NON ROAD	81.77
900	CAPITAL OUTLAY	120.33

**Line: 177 Other - Distributive Calculation**

Account	Description	Amount (\$)
519	Non-related road	20.87

**Line: 177 Other - Total Labor Charge**

Account	Description	Amount (\$)
519	NON ROAD	19.71

**Line: 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
750+0	ROADS	71,147.82
931	SALT SHED REPAIRS	21,767.70
969	DEPR/OTHER	9,414.96

**Line: 209 Other - MDOT Other**

Account	Description	Amount (\$)
183018	Signal Energy	0.00
183068	Culvert Replace	0.00
183105	Catch Basin Clean	0.00
193007	Signal Energy	0.00

**Line: 242 Expenditure10**

Account	Description	Amount (\$)
468.014	BURKETT RD	600,090.00

**Line: 243 707 Other**

Account	Description	Amount (\$)
735	MISCELLANEOUS	2,618.87
791	INV ADJ	1,104.91

Year Ended - 2020

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

803	LEGAL EXPENSE	852.50
874	HAZ WASTE REMOVAL	4,745.00
936	SMALL TOOLS	5,878.76
937	FIRST AID SUPPLIES	550.91
939	EMPL PHYSICALS	1,070.00

Line: 244 244 Other

Account	Description	Amount (\$)
808+0	Bank Charges	485.67

Line: 257 Other Primary System \*Unit

Account	Description	Amount (\$)
468	JENNINGS	0.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
468	JENNINGS	556.00