

2020
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS

Antrim 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



Dale Farrier
Chief Financial Officer



Godfrey Hoogerhyde
Chairman

May 18, 2021
Date

Year Ended - 2020

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

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$1,392,979.18
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	878,564.75
b. State Trunkline Maintenance	103,790.74
c. State Transportation Department - Other	(320.59)
d. Due on County Road Agreement	53,481.72
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	25,497.31

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	625,066.61
5. Road Materials	131,852.85
6. Equipment Materials and Parts	47,182.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	394,745.00
9. Other	

10. TOTAL ASSETS**\$3,652,839.57**

Year Ended - 2020

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$85,227.94
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	50,407.63
14. Advances	361,795.00
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	1,348,468.89
20. Local Road Fund	6,073.14
21. County Road Commission Fund	1,800,866.97
22. Total Fund Balances	3,155,409.00

23. TOTAL LIABILITIES AND FUND BALANCES**\$3,652,839.57**

Year Ended - 2020

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$247,785.50	
25. Land Improvements	\$0.00		
25 a.Less: Accumulated Depreciation	0.00	0.00	
26. Depletable Assets	70,886.00		
26 a.Less: Accumulated Depreciation	(70,886.00)	0.00	
27. Buildings	2,515,478.35		
27 a.Less: Accumulated Depreciation	(1,494,860.94)	1,020,617.41	
28. Equipment - Road	9,263,672.07		
28 a.Less: Accumulated Depreciation	(7,230,938.61)	2,032,733.46	
29. Equipment - Shop	291,035.11		
29 a.Less: Accumulated Depreciation	(217,825.89)	73,209.22	
30. Equipment - Engineers	97,566.14		
30 a.Less: Accumulated Depreciation	(62,491.23)	35,074.91	
31. Equipment - Yard and Storage	1,049,391.46		
31 a.Less: Accumulated Depreciation	(972,536.26)	76,855.20	
32. Equipment and Furniture - Office	147,088.38		
32 a.Less: Accumulated Depreciation	(122,793.45)	24,294.93	
33. Infrastructure	47,057,838.00		
33 a.Less: Accumulated Depreciation	(12,315,611.00)	34,742,227.00	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		\$38,252,797.63
 <u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	3,510,570.63	
	37 d.Infrastructure	34,742,227.00	
	38. Total Equities		\$38,252,797.63
 <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		171,208.13	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		\$171,208.13
 <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	48,908.30	48,908.30
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	708,116.14	0.00	0.00	708,116.14
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	708,116.14	0.00	0.00	708,116.14
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	5,908.59	4,091.41		10,000.00
58. Snow Removal	224,350.92	282,313.30		506,664.22
59. Urban Road	0.00	0.00		0.00
60. Allocation	3,117,274.82	2,158,561.19		5,275,836.01
61. Total MTF	3,347,534.33	2,444,965.90		5,792,500.23
<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)	161,500.17	0.00		161,500.17
68. Forest Road (E)	51,103.18	0.00		51,103.18
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	212,603.35	0.00		212,603.35
72. Total State Sources	\$3,560,137.68	\$2,444,965.90	\$0.00	\$6,005,103.58

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.	419,379.00	1,021,352.47	0.00	1,440,731.47
75. Other	0.00	288,523.81	0.00	288,523.81
76. Total Contributions	<u>419,379.00</u>	<u>1,309,876.28</u>	<u>0.00</u>	<u>1,729,255.28</u>
Charges for Service				
77. Trunkline Maintenance	0.00		908,555.43	908,555.43
78. Trunkline Non-maintenance	0.00		72,721.57	72,721.57
79. Salvage Sales	0.00	0.00	2,700.07	2,700.07
80. Other	0.00	0.00	23.48	23.48
81. Total Charges	<u>0.00</u>	<u>0.00</u>	<u>984,000.55</u>	<u>984,000.55</u>
Interest and Rents				
82. Interest Earned	582.39	2.15	940.78	1,525.32
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	<u>582.39</u>	<u>2.15</u>	<u>940.78</u>	<u>1,525.32</u>
Other				
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	0.00	0.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	0.00	0.00
91. Total Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>\$4,688,215.21</u>	<u>\$3,754,844.33</u>	<u>\$1,033,849.63</u>	<u>\$9,476,909.17</u>

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.	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Preservation - Structural Improvements				
104. Roads	2,187,843.16	1,183,317.30		3,371,160.46
105. Structures	0.00	0.00		0.00
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	<u>2,187,843.16</u>	<u>1,183,317.30</u>		<u>3,371,160.46</u>
Maintenance				
111. Roads	778,657.64	1,994,163.60		2,772,821.24
112. Structures	660.45	3,575.75		4,236.20
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	497,541.20	626,015.28		1,123,556.48
115. Traffic Control	62,502.07	78,334.15		140,836.22
116. Total Maintenance	<u>1,339,361.36</u>	<u>2,702,088.78</u>		<u>4,041,450.14</u>
117. Total Construction, Preservation And Maintenance	<u>3,527,204.52</u>	<u>3,885,406.08</u>		<u>7,412,610.60</u>
Other				
118. Trunkline Maintenance	0.00		827,640.31	827,640.31
119. Trunkline Non-maintenance	0.00		72,721.57	72,721.57
120. Administrative Expense	254,627.35	280,485.76		535,113.11
121. Equipment - Net	59,803.03	131,737.27	44,223.36	235,763.66
122. Capital Outlay - Net	0.00	0.00	(20,479.98)	(20,479.98)
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	0.00	0.00
127. Total Other	<u>314,430.38</u>	<u>412,223.03</u>	<u>924,105.26</u>	<u>1,650,758.67</u>
128. Total Expenditures	<u>\$3,841,634.90</u>	<u>\$4,297,629.11</u>	<u>\$924,105.26</u>	<u>\$9,063,369.27</u>

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	\$4,688,215.21	\$3,754,844.33	\$1,033,849.63	\$9,476,909.17
130. Total Expenditures	3,841,634.90	4,297,629.11	924,105.26	9,063,369.27
131. Excess of Revenues Over (Under) Expenditures	846,580.31	(542,784.78)	109,744.37	413,539.90
132. Optional Transfers				
132 a. Primary to Local (50%)	(545,000.00)	545,000.00		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	(545,000.00)	545,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	301,580.31	2,215.22	109,744.37	413,539.90
136. Beginning Fund	1,046,888.58	3,857.92	1,691,122.60	2,741,869.10
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,046,888.58	3,857.92	1,691,122.60	2,741,869.10
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,348,468.89	\$6,073.14	\$1,800,866.97	\$3,155,409.00

Year Ended - 2020

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$266,150.78
142. Depreciation	692,199.60
143. Other	326,544.41

144. Total Direct 1,284,894.79

145. Indirect Equipment Expense 578,539.59

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	220,828.38

148. Total Operating \$220,828.38

149. TOTAL EQUIPMENT EXPENSE

\$2,084,262.76

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	57,721.34	151,502.40		209,223.74
152. Maintenance	411,162.85	881,380.40		1,292,543.25
153. Inventory Operations	0.00	0.00	44,806.28	44,806.28
154. MDOT	0.00		273,320.15	273,320.15
155. Other Reimbursable Charges	0.00	0.00	3,665.56	3,665.56
156. All Other Charges	0.00	0.00	24,940.12	24,940.12
157. Total Equipment Rental Credits	468,884.19	1,032,882.80	346,732.11	1,848,499.10

(A)

(B)

(C)

(D)

158. (Gain) or Loss on Usage of Equipment 235,763.66

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$468,884.19</u>	<u>\$1,032,882.80</u>	<u>\$346,732.11</u>	<u>\$1,848,499.10</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	25.37 %	55.88 %	18.76 %	100.00 %
161. Prorated Total Equipment Expense	<u>528,687.22</u>	<u>1,164,620.07</u>	<u>390,955.47</u>	<u>2,084,262.76</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>59,803.03</u>	<u>131,737.27</u>	<u>44,223.36</u>	<u>235,763.66</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.	28,179.31	39,095.72
165. Primary Maintenance	213,341.30	295,987.78
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	59,402.75	82,414.83
168. Local Maintenance	362,332.29	502,696.52
169. Inventory	11,615.29	0.00
170. Equipment Expense - Direct	111,481.87	154,668.93
171. Equipment Expense - Indirect	87,490.28	121,383.22
172. Equipment Expense - Operating	0.00	0.00
173. Administration	210,408.43	259,178.28
174. State Trunkline Maintenance	169,911.22	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	4,855.56	6,736.56
177. Other	465,627.59	233,839.38
178. Total Payroll	<u>\$1,724,645.89</u>	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	<u>\$1,724,645.89</u>	Total Distributive <u>\$1,696,001.22</u>

	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	\$183,248.31	\$22,483.87	\$993,975.34	\$700,885.45	\$27,997.57	\$0.00	\$1,928,590.54
182. Less: Benefits Recovered	(22,099.87)	(2,711.57)	(119,874.10)	(84,527.26)	(3,376.53)	0.00	(232,589.33)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	161,148.44	19,772.30	874,101.24	616,358.19	24,621.04	0.00	1,696,001.21
185. Applicable Labor Cost	1,035,629.50	1,246,037.93	1,246,037.93	1,246,037.93	1,246,037.93	1,246,037.93	
186. Factor	0.155604	0.015868	0.701505	0.494654	0.019759	0.000000	1.387390

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.	2,049,715.11	138,128.05
189. Primary Maintenance	1,254,801.64	84,559.72
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,108,609.33	74,707.97
192. Local Maintenance	2,531,487.57	170,601.21
193. Other	0.00	0.00
194. TOTAL	\$6,944,613.65	\$467,996.95

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	8,184.89	(14,900.60)	16,529.00	403,327.99	54,855.67	\$467,996.95
196. Applicable Operation Cost	6,944,613.65	6,944,613.65	6,944,613.65	6,944,613.65	6,944,613.65	
197. Factor	0.001179	(0.002146)	0.002380	0.058078	0.007899	\$0.067390

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.	747,735.01	446,682.32	1,440,108.15	736,634.98	2,187,843.16	1,183,317.30
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,209,100.83	2,055,821.65	130,260.53	646,267.13	1,339,361.36	2,702,088.78
202. Total	<u>\$1,956,835.84</u>	<u>\$2,502,503.97</u>	<u>\$1,570,368.68</u>	<u>\$1,382,902.11</u>	<u>\$3,527,204.52</u>	<u>\$3,885,406.08</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	\$169,911.22	\$6,938.11
204. Fringe Benefits	208,370.53	8,533.88
205. Equipment Rental	255,496.44	17,823.71
206. Materials	113,756.99	33,728.78
207. Handling Charges	0.00	0.00
208. Overhead	80,105.13	5,697.06
209. Other	0.00	0.00
210. Total Charges for Current Year	\$827,640.31	\$72,721.54
211. Beginning Balance	118,223.25	414.61
212. Sub-Total	945,863.56	73,136.15
213. Less Credits	(842,072.82)	(73,456.74)
214. Ending Balance	\$103,790.74	\$(320.59)

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)	9,543.20
217. Equipment Road (976, 981)	730,820.67
218. Equipment Shop (977)	1,059.00
219. Equipment Engineers (978)	29,635.00
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>\$771,057.87</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	771,057.87	771,057.87
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	771,057.87	771,057.87
227. Less: Depreciation and Depletion 968	0.00	0.00	(791,537.85)	(791,537.85)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(20,479.98)</u>	<u>\$(20,479.98)</u>

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
229. Beginning Capital Asset Balance Prior Year's Report (Pg. 3)	0.00	0.00	3,531,050.61	3,531,050.61
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	0.00	0.00

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)

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			\$5,792,500.23
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			535,113.11
234. Total Capital Outlay (from Page 13)			771,057.87
235. Debt Principal Payment (from Page 6 Expenditures)			0.00
236. Interest Expense (from Page 6 Expenditures)			0.00
236 a. Total Deductions			1,306,170.98
236 b. Adjusted MTF Returns			4,486,329.25
237. Preser - Struct Imp (from Page 6 Expenditures)	\$2,187,843.16	\$1,183,317.30	3,371,160.46
238. Routine Maintenance (from Page 6 Expenditures)	1,339,361.36	2,702,088.78	4,041,450.14
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	3,527,204.52	3,885,406.08	7,412,610.60
241. 90% of Adjusted MTF Returns			4,037,696.33

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 (\$)	68,000.00	0.00	80,000.00	322,701.65	0.00
Fiscal Year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Expenditures (\$)	49,000.00	0.00	200,000.00	0.00	165,982.44
242. TOTAL					<u>\$885,684.09</u>

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

$$\underline{5,792,500.23} \times .10 = \underline{579,250.02}$$

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	\$87,490.28
712-724	Fringe Benefits - Shop Employees	121,383.13
721	Drug Testing	3,640.91
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	6,879.22
733	Welding Supplies	4,646.19
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	33,323.41
791	Equipment Material/Parts Inventory Adjustment	18,877.16
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	14,486.39
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	3,465.94
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	7.50
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	77,476.90
878	Insurance - Fleet	0.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	48,340.61
931	Buildings Repairs and Maintenance	40,118.99
932	Yard and Storage Repairs and Maintenance	20,937.18
933	Shop Equipment Repairs and Maintenance	248.31
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	8,683.38
968	Depreciation - Shop Building	58,180.71
968	Depreciation - Storage Building	9,659.16
968	Depreciation - Shop Equipment	13,658.22
968	Depreciation - Stockroom Expense	0.00
707	Other:	7,036.00
	243. TOTAL	\$578,539.59

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	\$207,387.84
709-714	Administrative Leave	0.00
724	Fringe Benefits	259,179.12
727	Postage	770.63
728	Office Supplies	5,500.42
730	Dues and Subscriptions	12,992.22
801	Contractual Services	0.00
803	Legal Services	2,500.25
804	Auditing and Accounting Services	13,546.18
807	Data Processing	35,748.28
810	Education	6,550.00
850-853	Communications	6,728.57
861	Travel and Mileage	5,895.96
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	463.25
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	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	5,333.16
931	Building Repair/Maintenance	5,172.47
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	30,794.20
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	2,513.52
968	Depreciation - Office Equipment and Furniture	15,547.93
	Other:	7,229.54
	244. TOTAL	\$623,853.54
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(2,378.96)
629	Overhead - State Trunkline Maintenance	(86,249.49)
691	Purchase Discounts	(111.98)
	Other:	0.00
	Total Credits to Administrative Expense	\$(88,740.43)
	245. Net Administrative Expense	\$535,113.11

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>
Mancelona Road (C-38)	Mancelona	51,103.18	Resurfacing
		246. Total	
		<u>\$51,103.18</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	0.69 mi.	x	\$216,670.05	0.29 mi.		\$82,398.42
252. Resurfacing	13.30 mi.		1,971,173.11	4.91 mi.		720,966.81
253. Gravel Surfacing	0.00 mi.		0.00	1.40 mi.		184,280.10
254. Paving Gravel Roads	0.00 mi.		0.00	0.59 mi.		168,839.25
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	1.00 ea.		26,832.72
260. Subtotals			2,187,843.16			1,183,317.30
BRIDGES						
261. Replacement	0.00 ea.		0.00	0.00 ea.		0.00
262. Recondition or Repair	0.00 ea.		0.00	0.00 ea.		0.00
263. Replace with Culvert	0.00 ea.		0.00	0.00 ea.		0.00
264. Bridge Subtotals			0.00			0.00
265. TOTAL PRESERVATION - STRUCT IMP			\$2,187,843.16			\$1,183,317.30

*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 (\$)
BANKS	56.58	0.00	154,237.08	28.14	0.00	69,871.62	1,260	24,418.80
CENTRAL LAKE	37.13	0.00	101,216.38	20.11	0.00	49,933.13	1,246	24,147.48
CHESTONIA	32.30	0.00	88,049.80	5.94	0.00	14,749.02	511	9,903.18
CUSTER	45.41	0.00	123,787.66	14.93	0.00	37,071.19	1,136	22,015.68
ECHO	27.67	0.00	75,428.42	22.23	0.00	55,197.09	877	16,996.26
ELK RAPIDS	8.94	0.00	24,370.44	5.28	0.00	13,110.24	989	19,166.82
FOREST HOME	32.25	0.00	87,913.50	20.96	0.00	52,043.68	1,177	22,810.26
HELENA	25.40	0.00	69,240.40	17.16	0.00	42,608.28	1,001	19,399.38
JORDAN	28.79	0.00	78,481.54	10.95	0.00	27,188.85	992	19,224.96
KEARNEY	44.17	0.00	120,407.42	14.47	0.00	35,929.01	1,222	23,682.36
MANCELONA	145.74	0.00	397,287.25	17.64	0.00	43,800.12	3,010	58,333.80
MILTON	47.89	0.00	130,548.14	17.70	0.00	43,949.10	2,204	42,713.52
STAR	76.38	0.00	208,211.87	8.15	0.00	20,236.45	926	17,945.88
TORCH LAKE	19.36	0.00	52,775.36	5.05	0.00	12,539.15	1,194	23,139.72
WARNER	34.94	0.00	95,246.44	1.72	0.00	4,270.76	416	8,062.08
266. Totals	662.95	0.00	\$1,807,201.70	210.43	0.00	\$522,497.69	18,161	\$351,960.18

Local Road Rate Per Mile	2726	Primary Road Rate Per Mile	2483
Local Urban Road Rate Per Mile	2367	Primary Urban Road Rate Per Mile	14201
Population Rate Per Capita	19.38		

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* (\$)
BANKS	0.00	113,703.62	113,703.62	126,743.07
CENTRAL LAKE	0.00	243,791.62	243,791.62	202,640.00
CHESTONIA	0.00	147,496.91	147,496.91	69,805.62
CUSTER	0.00	47,830.52	47,830.52	8,756.24
ECHO	0.00	354,217.10	354,217.10	31,133.78
ELK RAPIDS	0.00	81,978.35	81,978.35	46,599.71
FOREST HOME				
HELENA	0.00	347,787.42	347,787.42	254,851.72
JORDAN				
KEARNEY				
MANCELONA	0.00	1,644,247.57	1,644,247.57	111,566.34
MILTON	0.00	166,358.89	166,358.89	304,858.54
STAR	0.00	144,335.63	144,335.63	122,651.55
TORCH LAKE	0.00	79,422.83	79,422.83	125,887.82
WARNER	0.00	0.00	0.00	35,237.08
267. Totals	\$0.00	\$3,371,170.46	\$3,371,170.46	\$1,440,731.47

*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: Add 6" 23A & regrade

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.2021	127,935.00	11/12/2020	Gravel

Work Type: Chip seal CM 90 + fog seal + crack fill

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
504.2014	77,383.00	06/30/2020	Asphalt
504.2016	32,950.00	06/30/2020	Asphalt
504.2018	35,256.00	06/30/2020	Asphalt
504.2020	19,843.00	06/30/2020	Asphalt
504.2024	66,785.00	06/30/2020	Asphalt
504.2026	17,052.00	06/30/2020	Asphalt
504.2030	6,127.00	06/30/2020	Asphalt
504.2032	5,441.00	06/30/2020	Asphalt
504.2034	7,202.00	06/30/2020	Asphalt
504.2036	2,653.00	06/30/2020	Asphalt
504.2038	7,393.00	06/30/2020	Asphalt
504.2040	14,932.00	06/30/2020	Asphalt
504.2042	17,517.00	06/30/2020	Asphalt
504.2044	20,102.00	06/30/2020	Asphalt
504.2046	3,709.00	06/30/2020	Asphalt
504.2048	31,791.00	06/30/2020	Asphalt
504.2050	28,867.00	06/30/2020	Asphalt

Work Type: Crush & Shape - 1.5" 4E1 + 1.5" 5E1

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.2005	216,670.00	06/16/2020	Asphalt

Work Type: Crush & Shape - 2" HMA (220) 5E1

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.2027	76,896.00	06/19/2020	Asphalt
489.2029-B	69,088.00	08/21/2020	Asphalt

Year Ended - 2020

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

Work Type: Mill 1.5" & Pave 2" HMA (220) 5E1

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.2007	1,242,309.00	06/18/2020	Asphalt

Work Type: Overlay - 1.5" HMA (165) 5E1

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.2015	128,134.00	06/17/2020	Asphalt

Work Type: Overlay - 2" HMA (220) 5E1

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.2011	163,047.00	07/31/2020	Asphalt
459.2012	202,415.00	08/27/2020	Asphalt
489.2019	569,354.00	08/07/2020	Asphalt
489.2025	130,500.00	06/26/2020	Asphalt
489.2029-A	13,817.00	08/21/2020	Asphalt
489.2033	47,585.00	08/27/2020	Asphalt
489.2043	39,456.00	09/11/2020	Asphalt

Work Type: Overlay - wedge + 1.5" 5E1 HMA

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.2009	148,007.00	06/05/2020	Asphalt
489.2023	134,602.00	07/03/2020	Asphalt

Work Type: Pave Gravel - 220 PSY 5E1 HMA

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.2039	1,400.00	05/15/2020	Asphalt

Year Ended - 2020

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

Work Type: Pave gravel - 4" 22A, 220 PSY 5E1

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
489.2013	49,411.00	07/29/2020	Asphalt

Work Type: Pave Gravel - 6" 22A, 220 PSY 5E1

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
489.2017	103,195.00	06/05/2020	Asphalt

