

2020
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Benzie 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: 10/01/2019 End: 09/30/2020

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$2,178,170.61
2. Investments	432,053.28
3. Accounts Receivable :	
a. Michigan Transportation Fund	368,419.16
b. State Trunkline Maintenance	81,669.70
c. State Transportation Department - Other	20,667.62
d. Due on County Road Agreement	209,272.70
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	19,319.64

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	247,744.71
5. Road Materials	187,594.07
6. Equipment Materials and Parts	98,187.26
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS**\$3,843,098.75**

Year Ended - 2020

Start: 10/01/2019 End: 09/30/2020

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$375,075.57
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	0.00
14. Advances	361,900.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	32,111.98

Fund Balances

19. Primary Road Fund	1,161,951.81
20. Local Road Fund	0.00
21. County Road Commission Fund	1,912,059.39
22. Total Fund Balances	3,074,011.20

23. TOTAL LIABILITIES AND FUND BALANCES**\$3,843,098.75**

Year Ended - 2020

Start: 10/01/2019 End: 09/30/2020

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$12,708.00
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	1,356,345.75	
27 a.Less: Accumulated Depreciation	(1,100,069.91)	256,275.84
28. Equipment - Road	6,995,847.49	
28 a.Less: Accumulated Depreciation	(5,502,040.89)	1,493,806.60
29. Equipment - Shop	166,256.21	
29 a.Less: Accumulated Depreciation	(151,405.35)	14,850.86
30. Equipment - Engineers	39,344.90	
30 a.Less: Accumulated Depreciation	(39,344.90)	0.00
31. Equipment - Yard and Storage	443,174.32	
31 a.Less: Accumulated Depreciation	(259,806.90)	183,367.42
32. Equipment and Furniture - Office	75,584.87	
32 a.Less: Accumulated Depreciation	(52,649.21)	22,935.66
33. Infrastructure	27,025,587.14	
33 a.Less: Accumulated Depreciation	(7,094,181.15)	19,931,405.99
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$21,915,350.37
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	1,983,944.38
	37 d.Infrastructure	19,931,405.99
	38. Total Equities	\$21,915,350.37
<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		86,102.87
42. Installment/Lease Purchase Payable		265,091.94
43. Other		0.00
	44. Total Liabilities	\$351,194.81
<u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2020

Start: 10/01/2019 End: 09/30/2020

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	\$1,126,946.38	\$1,126,946.38
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	1,126,946.38	1,126,946.38
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	30,805.05	30,805.05
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	0.00	0.00	0.00	0.00
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	69,016.72	0.00	0.00	69,016.72
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	338,809.35	0.00	0.00	338,809.35
56. Total Federal Sources	407,826.07	0.00	0.00	407,826.07
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	6,425.34	3,574.66		10,000.00
58. Snow Removal	0.00	227,290.03		227,290.03
59. Urban Road	0.00	0.00		0.00
60. Allocation	2,672,243.92	1,486,670.47		4,158,914.39
61. Total MTF	2,678,669.26	1,717,535.16		4,396,204.42
<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)	0.00	0.00		0.00
68. Forest Road (E)	0.00	43,381.34		43,381.34
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	0.00	43,381.34		43,381.34
72. Total State Sources	\$2,678,669.26	\$1,760,916.50	\$0.00	\$4,439,585.76

Year Ended - 2020

Start: 10/01/2019 End: 09/30/2020

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	\$11,040.51	\$0.00	\$11,040.51
74. Township Contr.	0.00	422,305.95	0.00	422,305.95
75. Other	0.00	100,000.00	100.00	100,100.00
76. Total Contributions	0.00	533,346.46	100.00	533,446.46
Charges for Service				
77. Trunkline Maintenance	0.00		825,754.33	825,754.33
78. Trunkline Non-maintenance	0.00		149,486.82	149,486.82
79. Salvage Sales	0.00	0.00	1,448.01	1,448.01
80. Other	0.00	0.00	205,361.01	205,361.01
81. Total Charges	0.00	0.00	1,182,050.17	1,182,050.17
Interest and Rents				
82. Interest Earned	22,694.40	0.00	9,405.17	32,099.57
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	22,694.40	0.00	9,405.17	32,099.57
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	10,250.41	10,250.41
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	0.00	0.00	10,250.41	10,250.41
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$3,109,189.73	\$2,294,262.96	\$2,359,557.18	\$7,763,009.87

Year Ended - 2020

Start: 10/01/2019 End: 09/30/2020

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	1,326,883.06	809,802.38		2,136,685.44
105. Structures	0.00	193,922.19		193,922.19
106. Safety Projects	23,172.40	0.00		23,172.40
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	393,658.26	0.00		393,658.26
110. Total Preservation - Struct. Imp.	1,743,713.72	1,003,724.57		2,747,438.29
Maintenance				
111. Roads	875,169.99	1,466,487.36		2,341,657.35
112. Structures	0.00	0.00		0.00
113. Roadside Parks	1,949.25	1,102.69		3,051.94
114. Winter Maintenance	586,921.43	474,212.64		1,061,134.07
115. Traffic Control	17,550.54	15,316.33		32,866.87
116. Total Maintenance	1,481,591.21	1,957,119.02		3,438,710.23
117. Total Construction, Preservation And Maintenance	3,225,304.93	2,960,843.59		6,186,148.52
Other				
118. Trunkline Maintenance	0.00		825,754.33	825,754.33
119. Trunkline Non-maintenance	0.00		149,486.82	149,486.82
120. Administrative Expense	228,209.76	209,497.52		437,707.28
121. Equipment - Net	71,262.69	107,170.03	50,967.39	229,400.11
122. Capital Outlay - Net	0.00	0.00	332,227.26	332,227.26
123. Debt Principal Payment	0.00	0.00	134,265.40	134,265.40
124. Interest Expense	0.00	0.00	14,697.43	14,697.43
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	299,472.45	316,667.55	1,507,398.63	2,123,538.63
128. Total Expenditures	\$3,524,777.38	\$3,277,511.14	\$1,507,398.63	\$8,309,687.15

Year Ended - 2020

Start: 10/01/2019 End: 09/30/2020

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	\$3,109,189.73	\$2,294,262.96	\$2,359,557.18	\$7,763,009.87
130. Total Expenditures	3,524,777.38	3,277,511.14	1,507,398.63	8,309,687.15
131. Excess of Revenues Over (Under) Expenditures	(415,587.65)	(983,248.18)	852,158.55	(546,677.28)
132. Optional Transfers				
132 a. Primary to Local (50%)	(983,248.18)	983,248.18		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	(983,248.18)	983,248.18		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,398,835.83)	0.00	852,158.55	(546,677.28)
136. Beginning Fund	2,560,787.64	0.00	1,059,900.84	3,620,688.48
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	2,560,787.64	0.00	1,059,900.84	3,620,688.48
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,161,951.81	\$0.00	\$1,912,059.39	\$3,074,011.20

Year Ended - 2020

Start: 10/01/2019 End: 09/30/2020

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$395,635.87	
142. Depreciation	<u>620,166.44</u>	
143. Other	<u>380,847.33</u>	
144. Total Direct		<u>1,396,649.64</u>

145. Indirect Equipment Expense		<u>344,515.61</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>201,678.30</u>	
148. Total Operating		<u>\$201,678.30</u>

149. TOTAL EQUIPMENT EXPENSE \$1,942,843.55

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	5,560.53	35,569.00		41,129.53
152. Maintenance	526,717.29	764,909.22		1,291,626.51
153. Inventory Operations	0.00	0.00	10,118.38	10,118.38
154. MDOT	0.00		298,756.08	298,756.08
155. Other Reimbursable Charges	0.00	0.00	15,628.64	15,628.64
156. All Other Charges	0.00	0.00	56,184.30	56,184.30
157. Total Equipment Rental Credits	<u>532,277.82</u>	<u>800,478.22</u>	<u>380,687.40</u>	<u>1,713,443.44</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>229,400.11</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$532,277.82</u>	<u>\$800,478.22</u>	<u>\$380,687.40</u>	<u>\$1,713,443.44</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	31.06 %	46.72 %	22.22 %	100.00 %
161. Prorated Total Equipment Expense	<u>603,540.51</u>	<u>907,648.25</u>	<u>431,654.79</u>	<u>1,942,843.55</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>71,262.69</u>	<u>107,170.03</u>	<u>50,967.39</u>	<u>229,400.11</u>

Year Ended - 2020

Start: 10/01/2019 End: 09/30/2020

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	3,540.28	5,523.67
165. Primary Maintenance	279,280.74	435,743.45
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	21,590.01	33,685.48
168. Local Maintenance	347,583.58	542,311.90
169. Inventory	4,254.21	6,637.57
170. Equipment Expense - Direct	154,531.15	241,104.83
171. Equipment Expense - Indirect	43,564.96	67,971.55
172. Equipment Expense - Operating	0.00	0.00
173. Administration	186,210.04	290,531.33
174. State Trunkline Maintenance	178,255.44	
175. Sundry Account Rec.	5,060.86	
176. Capital Outlay	0.00	0.00
177. Other	367,428.36	0.00
178. Total Payroll	\$1,591,299.63	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$1,591,299.63	Total Distributive \$1,623,509.78

	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	\$223,419.58	\$27,163.29	\$1,180,971.25	\$465,349.63	\$13,565.75	\$42,228.26	\$1,952,697.76
182. Less: Benefits Recovered	(31,382.23)	(1,457.08)	(165,726.40)	(59,977.03)	(1,491.13)	(5,460.12)	(265,493.99)
183. Less: Refunds	0.00	(16,789.92)	(2,243.19)	(38,354.97)	(2,949.91)	(3,356.00)	(63,693.99)
184. Benefits to be Distributed	192,037.35	8,916.29	1,013,001.66	367,017.63	9,124.71	33,412.14	1,623,509.78
185. Applicable Labor Cost	1,040,554.97	1,040,554.97	1,040,554.97	1,040,554.97	1,040,554.97	1,040,554.97	
186. Factor	0.184553	0.008569	0.973521	0.352713	0.008769	0.032110	1.560235

Year Ended - 2020

Start: 10/01/2019 End: 09/30/2020

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.	1,710,111.71	33,602.00
189. Primary Maintenance	1,453,040.41	28,550.80
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	984,382.42	19,342.14
192. Local Maintenance	1,919,404.64	37,714.40
193. Other	0.00	0.00
194. TOTAL	\$6,066,939.18	\$119,209.34

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	6,530.92	(1,422.87)	8,493.00	0.00	105,608.29	\$119,209.34
196. Applicable Operation Cost	6,066,939.18	6,066,939.18	6,066,939.18	6,066,939.18	6,066,939.18	
197. Factor	0.001076	(0.000235)	0.001400	0.000000	0.017407	\$0.019648

Year Ended - 2020

Start: 10/01/2019 **End:** 09/30/2020

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.	64,556.56	155,760.56	1,679,157.16	847,964.01	1,743,713.72	1,003,724.57
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,436,884.90	1,890,828.66	44,706.31	66,290.36	1,481,591.21	1,957,119.02
202. Total	<u>\$1,501,441.46</u>	<u>\$2,046,589.22</u>	<u>\$1,723,863.47</u>	<u>\$914,254.37</u>	<u>\$3,225,304.93</u>	<u>\$2,960,843.59</u>

Year Ended - 2020

Start: 10/01/2019 End: 09/30/2020

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$162,451.44	\$15,804.00
204. Fringe Benefits	238,828.77	20,792.68
205. Equipment Rental	274,722.41	24,033.67
206. Materials	75,121.32	77,145.51
207. Handling Charges	0.00	0.00
208. Overhead	74,630.39	11,710.96
209. Other	0.00	0.00
210. Total Charges for Current Year	\$825,754.33	\$149,486.82
211. Beginning Balance	4,245.61	114,388.85
212. Sub-Total	829,999.94	263,875.67
213. Less Credits	(748,330.24)	(243,208.05)
214. Ending Balance	\$81,669.70	\$20,667.62

Year Ended - 2020

Start: 10/01/2019 End: 09/30/2020

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	185,538.23
217. Equipment Road (976, 981)	813,259.42
218. Equipment Shop (977)	0.00
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>\$998,797.65</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	998,797.65	998,797.65
225. Less: Equipment Retirements 689	0.00	0.00	(7,749.59)	(7,749.59)
226. Sub-total	0.00	0.00	991,048.06	991,048.06
227. Less: Depreciation and Depletion 968	0.00	0.00	(658,820.80)	(658,820.80)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$332,227.26</u>	<u>\$332,227.26</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	1,651,717.12	1,651,717.12
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>10,250.41</u>	<u>10,250.41</u>

Year Ended - 2020

Start: 10/01/2019 End: 09/30/2020

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>\$4,396,204.42</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>437,707.28</u>
234. Total Capital Outlay (from Page 13)			<u>998,797.65</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>134,265.40</u>
236. Interest Expense (from Page 6 Expenditures)			<u>14,697.43</u>
236 a. Total Deductions			<u>1,585,467.76</u>
236 b. Adjusted MTF Returns			<u>2,810,736.66</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$1,743,713.72</u>	<u>\$1,003,724.57</u>	<u>2,747,438.29</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,481,591.21</u>	<u>1,957,119.02</u>	<u>3,438,710.23</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(407,826.07)</u>	<u>0.00</u>	<u>(407,826.07)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>2,817,478.86</u>	<u>2,960,843.59</u>	<u>5,778,322.45</u>
241. 90% of Adjusted MTF Returns			<u>2,529,662.99</u>

Year Ended - 2020

Start: 10/01/2019 **End:** 09/30/2020

**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>0.00</u>	<u>314,012.84</u>	<u>109,458.35</u>	<u>203,684.02</u>
Fiscal Year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Expenditures (\$)	<u>182,588.05</u>	<u>46,131.37</u>	<u>279,481.73</u>	<u>0.00</u>	<u>174,115.48</u>
242. TOTAL					<u>\$1,309,471.84</u>

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

$$\underline{4,396,204.42} \times .10 = \underline{439,620.44}$$

Year Ended - 2020

Start: 10/01/2019 End: 09/30/2020

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$28,449.83
712-724	Fringe Benefits - Shop Employees	40,037.39
721	Drug Testing	1,309.00
728	Office Supplies - Shop	1,220.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	0.00
734	Safety Supplies - Shop	5,275.90
736	Tire Shop Supplies	0.00
737	Shop Supplies	60,982.03
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	7,107.61
807	Data Processing - Shop	0.00
810	Education Expense - Shop	15,769.58
850-859	Communications - Shop	1,461.73
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	441.93
875	Insurance - Shop Buildings	3,417.50
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	22,101.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	30,517.75
931	Buildings Repairs and Maintenance	44,032.51
932	Yard and Storage Repairs and Maintenance	28,741.35
933	Shop Equipment Repairs and Maintenance	3,623.64
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	6,776.42
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	20,815.66
968	Depreciation - Stockroom Expense	0.00
707	Other:	22,434.78
	243. TOTAL	\$344,515.61

Year Ended - 2020

Start: 10/01/2019 End: 09/30/2020

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	\$185,151.26
709-714	Administrative Leave	0.00
724	Fringe Benefits	288,727.35
727	Postage	1,249.59
728	Office Supplies	20,860.56
730	Dues and Subscriptions	9,589.59
801	Contractual Services	10,612.00
803	Legal Services	2,369.40
804	Auditing and Accounting Services	0.00
807	Data Processing	0.00
810	Education	3,409.00
850-853	Communications	6,233.65
861	Travel and Mileage	260.53
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,815.15
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	1,435.35
931	Building Repair/Maintenance	3,059.92
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	99.40
966-967	Overhead	0.00
968	Depreciation - Buildings	1,112.76
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	3,290.88
	Other:	0.00
	244. TOTAL	\$539,276.39
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(9,504.69)
629	Overhead - State Trunkline Maintenance	(92,064.42)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(101,569.11)
	245. Net Administrative Expense	\$437,707.28

Year Ended - 2020

Start: 10/01/2019 **End:** 09/30/2020

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>
Ole White Road	Almira Twp	43,381.34	Resurfacing
246. Total		<u>\$43,381.34</u>	

Year Ended - 2020

Start: 10/01/2019 End: 09/30/2020

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	2.35 mi.	x \$697,772.55	0.00 mi.	\$0.00
252. Resurfacing	6.82 mi.	629,109.51	9.30 mi.	809,802.38
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	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	0.39 ea.	23,172.40	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	45.75 ea.	393,659.26	0.00 ea.	0.00
260. Subtotals		1,743,713.72		809,802.38
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	1.00 ea.	193,922.19
264. Bridge Subtotals		0.00		193,922.19
265. TOTAL PRESERVATION - STRUCT IMP		\$1,743,713.72		\$1,003,724.57

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

Year Ended - 2020

Start: 10/01/2019 End: 09/30/2020

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 (\$)
Almira	63.00	0.00	171,675.00	23.96	0.00	59,468.72	3,645	70,603.65
Benzonia	42.37	0.00	115,458.25	18.11	0.00	44,949.02	2,727	52,821.99
Blaine	20.00	0.00	54,500.00	13.65	0.00	33,879.30	551	10,672.87
Colfax	40.44	0.00	110,199.00	16.27	0.00	40,382.14	503	9,743.11
Crystal Lake	22.18	0.00	60,440.50	12.93	0.00	32,092.26	957	18,537.09
Gilmore	8.68	0.00	23,653.00	5.11	0.00	12,683.02	449	8,697.13
Homestead	47.88	0.00	130,473.00	19.27	0.00	47,828.14	2,029	39,301.73
Inland	51.82	0.00	141,209.50	21.52	0.00	53,412.64	2,070	40,095.90
Joyfield	26.33	0.00	71,749.25	5.75	0.00	14,271.50	799	15,476.63
Lake	26.49	0.00	72,185.25	9.91	0.00	24,596.62	759	14,701.83
Platte	47.24	0.00	128,729.00	17.54	0.00	43,534.28	354	6,856.98
Weldon	51.43	0.00	140,146.75	12.82	0.00	31,819.24	255	4,939.35
266. Totals	447.86	0.00	\$1,220,418.50	176.84	0.00	\$438,916.88	15,098	\$292,448.26
Local Road Rate Per Mile			2725	Primary Road Rate Per Mile		2482		
Local Urban Road Rate Per Mile			2366	Primary Urban Road Rate Per Mile		14196		
Population Rate Per Capita			19.37					

Year Ended - 2020

Start: 10/01/2019 End: 09/30/2020

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
ALMIRA	0.00	177,038.15	177,038.15	90,909.51
BENZONIA	0.00	70,564.38	70,564.38	6,408.46
BLAINE	0.00	0.00	0.00	379.34
COLFAX	0.00	0.00	0.00	10,161.58
CRYSTAL LAKE	0.00	38,850.41	38,850.41	147,822.60
GILMORE	0.00	40,713.21	40,713.21	238.52
HOMESTEAD	0.00	76,407.59	76,407.59	10,966.24
INLAND	0.00	61,539.64	61,539.64	3,342.17
JOYFIELD	0.00	193,420.34	193,420.34	1,738.62
LAKE	0.00	186,265.35	186,265.35	138,269.17
PLATTE	0.00	158,925.50	158,925.50	4,816.40
WELDON	0.00	0.00	0.00	7,253.34
267. Totals	\$0.00	\$1,003,724.57	\$1,003,724.57	\$422,305.95

*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: 10/01/2019 End: 09/30/2020

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Bituminous overlays of 1.5 inches or less

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
P-213-18	151,485.07	09/30/2020	Asphalt
P407-20	123,748.07	09/30/2020	Asphalt
p408-20	665,557.76	09/30/2020	Asphalt
p409-20	254,841.27	09/30/2020	Asphalt
p410-20	528,477.92	09/30/2020	Asphalt
p411-20	19,603.83	09/30/2020	Asphalt
L412-20	247,362.02	09/30/2020	Asphalt
L413-20	177,038.15	09/30/2020	Asphalt
L414-20	186,265.35	09/30/2020	Asphalt
L415-20	40,713.21	09/30/2020	Asphalt
L416-20	158,925.50	09/30/2020	Asphalt
L417-20	193,420.34	09/30/2020	Asphalt

Year Ended - 2020

Start: 10/01/2019 End: 09/30/2020

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	Sundry A/R	19,319.64

Line: 18 Other (Identify)

Account	Description	Amount (\$)
246	TWP Deposits	5,627.82
258	Accrued P/R taxes	6,118.78
259	Accrued Wages	17,080.40
259	Flex spending	3,284.98

Line: 49 Specify - County

Account	Description	Amount (\$)
451	Permits	30,805.05

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
000	Safety Funds-Local	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510	Rural	338,809.35

Line: 70 EDF-Other - Primary

Account	Description	Amount (\$)
551	State Grant-MDOT	0.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
675	Other Govt Contributions	100.00

Line: 75 CFL-Other - Local

Account	Description	Amount (\$)
675	CRA Contributions	100,000.00

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
583	Sale of Fed Aid	0.00
675	CRA Contributions	0.00

Year Ended - 2020

Start: 10/01/2019 End: 09/30/2020

Line: 80 SC-Other - County

Account	Description	Amount (\$)
627-1	State T/L Audit refund	204,577.00
644	Sale of Maps	267.14
675	Other Contributions	516.87

Line: 90 Other2 Other - Primary

Account	Description	Amount (\$)
675	GT Band Participation	0.00

Line: 109 Other - Primary

Account	Description	Amount (\$)
A459	Seal coat/crack filling	393,658.26

Line: 126 Other - County

Account	Description	Amount (\$)
490	Village of Lake Ann	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Parts and Misc	380,847.33

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
000	All Other	0.00
a510	Direct Operating Exp	1,946.44
a511	Indirect Operating Exp	12,066.16
a514	Dist Exp-Non Labor	42,074.20
a515	Administrative	97.50

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
a514	Other	0.00

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
A514	Other Overhead	367,428.36

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
a513	Other Fringe Benefits	42,228.26

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
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Year Ended - 2020

Start: 10/01/2019 End: 09/30/2020

a514	Other	(5,460.12)
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Line: 183 Less Refunds - Other

Account	Description	Amount (\$)
725	Other	(3,356.00)

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
a514	Unallocated roads	9,445.19
a514	Personal protection	10,889.01
a514	Truck Loading	0.00
a514	Sign Shop, PPE	11,477.12
a514	Employee Meetings	798.21
a514	Miscellaneous	(372.00)
a514	Research Roads	4,500.00
a514	Engineering Supplies	1,054.14
a514	Pit Maintenance	62,019.04
a514	State Building Partic.Depn	5,797.58

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
a518	Vouchers	0.00

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
a517	Vouchers	0.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
A459	Homestead	174,115.48

Line: 243 707 Other

Account	Description	Amount (\$)
A511	Inv Adj	4,121.33
a511	Miss Dig	0.00
A511	Fuel Station Repair/Maintenance	5,112.87
A511	Underground Storage Insurance	0.00
A511	Camera System Maint.	2,020.86
A511	Misc Indirect	0.00
A511	Shop Tools	6,757.07
a511	Building Generator	4,422.65

Line: 244 244 Other

Account	Description	Amount (\$)
732-0	Maps	0.00
921-0	Bank Fees	0.00
955-0	Admin Misc	0.00

Year Ended - 2020

Start: 10/01/2019 End: 09/30/2020

A515	Engineering Supplies	0.00
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Line: 245 245 Other

Account	Description	Amount (\$)
646	Other Overhead	0.00

Line: 255 Intersection Improvements Primary System *Unit

Account	Description	Amount (\$)
A459-903	Pioneer/King Curve	0.00

Line: 257 Other Local System *Unit

Account	Description	Amount (\$)
A489	Other	0.00
A489	Lake Accesses	0.00

Line: 257 Other Local System Expenditure

Account	Description	Amount (\$)
A489	Cedar Run FY 09	0.00
A489	Lake Accesses	0.00

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
A459	Safety re-alignment	0.39
A459	Pioneer/King Curve	0.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
A459	Safety re-alignmnet	23,172.40

Line: 259 Other Local System *Unit

Account	Description	Amount (\$)
A489	Culverts	0.00

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
A489-927	Bluewater Drive (2018 done in 2019)	0.00
A489-935	Zimmerman Road (2018 done in 2019)	0.00
A489-947	Skinner Road-Bottomless Arch	0.00
A489-948	Dymond Road - Culvert	0.00

Line: 259 Other Primary System *Unit

Account	Description	Amount (\$)
A459	Future Fed Projects-Engineering Costs	0.00
A459	Crack fill-seal coat	45.75

Year Ended - 2020

Start: 10/01/2019 **End:** 09/30/2020

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
A459	Crack fill-seal coat	393,659.26

Line: 261 Replacement Local System Expenditure

Account	Description	Amount (\$)
A489-945	Hooker Road Bridge	0.00