

2020
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Gladwin 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	\$2,227,110.15
2. Investments	1,980,105.05
3. Accounts Receivable :	
a. Michigan Transportation Fund	877,937.96
b. State Trunkline Maintenance	141,884.25
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	85,038.62
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	1,693,872.65

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	175,418.96
5. Road Materials	326,696.52
6. Equipment Materials and Parts	108,741.46
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS**\$7,616,805.62**

Year Ended - 2020

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$671,468.93
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	57,251.44
14. Advances	188,893.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,892,133.36
18. Other	3,000.00

Fund Balances

19. Primary Road Fund	0.00
20. Local Road Fund	0.00
21. County Road Commission Fund	4,804,058.89
22. Total Fund Balances	4,804,058.89

23. TOTAL LIABILITIES AND FUND BALANCES

\$7,616,805.62

Year Ended - 2020

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$133,935.00
25. Land Improvements	\$6,594,661.00	
25 a.Less: Accumulated Depreciation	0.00	6,594,661.00
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	3,024,053.00	
27 a.Less: Accumulated Depreciation	(1,386,584.00)	1,637,469.00
28. Equipment - Road	7,515,320.00	
28 a.Less: Accumulated Depreciation	(6,427,593.00)	1,087,727.00
29. Equipment - Shop	0.00	
29 a.Less: Accumulated Depreciation	0.00	0.00
30. Equipment - Engineers	7,769.00	
30 a.Less: Accumulated Depreciation	(7,769.00)	0.00
31. Equipment - Yard and Storage	71,865.00	
31 a.Less: Accumulated Depreciation	(71,865.00)	0.00
32. Equipment and Furniture - Office	63,121.00	
32 a.Less: Accumulated Depreciation	(61,655.00)	1,466.00
33. Infrastructure	40,113,160.00	
33 a.Less: Accumulated Depreciation	(18,264,903.00)	21,848,257.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		4,591,790.00
	36. Total Assets	\$35,895,305.00
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	14,047,048.00
	37 d.Infrastructure	21,848,257.00
	38. Total Equities	\$35,895,305.00
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		530,000.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		255,441.65
42. Installment/Lease Purchase Payable		266,882.02
43. Other		4,215,000.00
	44. Total Liabilities	\$5,267,323.67
 <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	\$1,848,526.93	\$1,848,526.93
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	1,848,526.93	1,848,526.93
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	42,830.00	42,830.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	229,643.92	0.00	0.00	229,643.92
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	1,692.00	2,538.00	0.00	4,230.00
56. Total Federal Sources	231,335.92	2,538.00	0.00	233,873.92
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	5,869.54	4,130.46		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	0.00	0.00		0.00
60. Allocation	3,089,519.81	2,174,131.78		5,263,651.59
61. Total MTF	3,095,389.35	2,178,262.24		5,273,651.59
<u>Other</u>				
62. Local Bridge	0.00	0.00		0.00
63. Other	2,515.29	0.00	0.00	2,515.29
64. Total Other	2,515.29	0.00	0.00	2,515.29
<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)	62,916.30	0.00		62,916.30
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	62,916.30	0.00		62,916.30
72. Total State Sources	\$3,160,820.94	\$2,178,262.24	\$0.00	\$5,339,083.18

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	0.00	1,269,346.37	1,269,346.37
75. Other	0.00	0.00	352.50	352.50
76. Total Contributions	0.00	0.00	1,269,698.87	1,269,698.87
Charges for Service				
77. Trunkline Maintenance	0.00		977,927.80	977,927.80
78. Trunkline Non-maintenance	0.00		80,000.03	80,000.03
79. Salvage Sales	0.00	0.00	14,016.44	14,016.44
80. Other	0.00	0.00	26,846.74	26,846.74
81. Total Charges	0.00	0.00	1,098,791.01	1,098,791.01
Interest and Rents				
82. Interest Earned	0.00	0.00	32,198.57	32,198.57
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	0.00	0.00	32,198.57	32,198.57
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	68,592.56	68,592.56
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	334,579.20	334,579.20
91. Total Other	0.00	0.00	403,171.76	403,171.76
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	4,215,000.00	4,215,000.00
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	4,215,000.00	4,215,000.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$3,392,156.86	\$2,180,800.24	\$8,910,217.14	\$14,483,174.24

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	565,874.16	1,119,524.63		1,685,398.79
105. Structures	16,604.33	238,964.28		255,568.61
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.	582,478.49	1,358,488.91		1,940,967.40
Maintenance				
111. Roads	3,480,437.81	3,344,235.53		6,824,673.34
112. Structures	99,156.70	117,076.64		216,233.34
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	304,412.83	407,884.01		712,296.84
115. Traffic Control	86,467.72	78,053.26		164,520.98
116. Total Maintenance	3,970,475.06	3,947,249.44		7,917,724.50
117. Total Construction, Preservation And Maintenance	4,552,953.55	5,305,738.35		9,858,691.90
Other				
118. Trunkline Maintenance	0.00		934,666.80	934,666.80
119. Trunkline Non-maintenance	0.00		80,000.03	80,000.03
120. Administrative Expense	205,121.17	239,035.87		444,157.04
121. Equipment - Net	(110,117.93)	(285,577.05)	(62,370.46)	(458,065.44)
122. Capital Outlay - Net	0.00	0.00	3,970,602.42	3,970,602.42
123. Debt Principal Payment	0.00	0.00	256,513.56	256,513.56
124. Interest Expense	0.00	0.00	41,220.21	41,220.21
125. Drain Assessment	0.00	0.00	5,623.56	5,623.56
126. Other	0.00	0.00	2,996.25	2,996.25
127. Total Other	95,003.24	(46,541.18)	5,229,252.37	5,277,714.43
128. Total Expenditures	\$4,647,956.79	\$5,259,197.17	\$5,229,252.37	\$15,136,406.33

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	\$3,392,156.86	\$2,180,800.24	\$8,910,217.14	\$14,483,174.24
130. Total Expenditures	4,647,956.79	5,259,197.17	5,229,252.37	15,136,406.33
131. Excess of Revenues Over (Under) Expenditures	(1,255,799.93)	(3,078,396.93)	3,680,964.77	(653,232.09)
132. Optional Transfers				
132 a. Primary to Local (50%)	0.00	0.00		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	0.00	0.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,255,799.93)	(3,078,396.93)	3,680,964.77	(653,232.09)
136. Beginning Fund	0.00	0.00	5,457,290.99	5,457,290.99
137. Adjustment	0.00	0.00	(0.01)	(0.01)
138. Beginning Fund Balance Restated	0.00	0.00	5,457,290.98	5,457,290.98
139. Interfund Transfer(County to Primary and/or Local)	1,255,799.93	3,078,396.93	(4,334,196.86)	0.00
140. Ending Fund Balance	\$0.00	\$0.00	\$4,804,058.89	\$4,804,058.89

Year Ended - 2020

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$206,009.00	
142. Depreciation	<u>556,629.48</u>	
143. Other	<u>388,290.59</u>	
144. Total Direct		<u>1,150,929.07</u>

145. Indirect Equipment Expense		<u>532,795.96</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>236,054.49</u>	
148. Total Operating		<u>\$236,054.49</u>

149. TOTAL EQUIPMENT EXPENSE \$1,919,779.52**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	72,594.85	288,528.85		361,123.70
152. Maintenance	499,033.90	1,193,918.59		1,692,952.49
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		254,922.26	254,922.26
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	68,846.51	68,846.51
157. Total Equipment Rental Credits	<u>571,628.75</u>	<u>1,482,447.44</u>	<u>323,768.77</u>	<u>2,377,844.96</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(458,065.44)</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$571,628.75</u>	<u>\$1,482,447.44</u>	<u>\$323,768.77</u>	<u>\$2,377,844.96</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	24.04 %	62.34 %	13.62 %	100.00 %
161. Prorated Total Equipment Expense	<u>461,510.82</u>	<u>1,196,870.39</u>	<u>261,398.31</u>	<u>1,919,779.52</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(110,117.93)</u>	<u>(285,577.05)</u>	<u>(62,370.46)</u>	<u>(458,065.44)</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.	30,287.24	61,247.25
165. Primary Maintenance	224,861.49	454,717.92
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	117,531.35	237,673.44
168. Local Maintenance	448,440.60	906,842.43
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	101,873.03	206,009.00
171. Equipment Expense - Indirect	76,983.87	155,677.80
172. Equipment Expense - Operating	0.00	0.00
173. Administration	146,078.58	295,402.00
174. State Trunkline Maintenance	169,588.55	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	11,525.37	0.00
177. Other	410,221.52	0.00
178. Total Payroll	\$1,737,391.60	
179. Less Applicable Payroll	(591,335.44)	
180. Total Applicable Labor Cost	\$1,146,056.16	Total Distributive \$2,317,569.84

	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	\$240,384.23	\$19,706.87	\$1,387,511.29	\$815,871.26	\$21,201.41	\$95,926.62	\$2,580,601.68
182. Less: Benefits Recovered	(25,777.46)	(3,222.18)	(130,922.36)	(91,747.41)	(2,204.65)	(9,157.78)	(263,031.84)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	214,606.77	16,484.69	1,256,588.93	724,123.85	18,996.76	86,768.84	2,317,569.84
185. Applicable Labor Cost	1,146,056.16	1,146,056.16	1,146,056.16	1,146,056.16	1,146,056.16	1,146,056.61	
186. Factor	0.187257	0.014384	1.096446	0.631840	0.016576	0.075711	2.022214

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.	565,100.74	14,735.01
189. Primary Maintenance	3,850,453.84	100,400.65
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,313,971.72	34,261.85
192. Local Maintenance	3,808,805.95	99,314.73
193. Other	0.00	0.00
194. TOTAL	\$9,538,332.25	\$248,712.24

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	966.01	(201.34)	37,579.87	0.00	210,367.70	\$248,712.24
196. Applicable Operation Cost	9,538,332.25	9,538,332.25	9,538,332.25	9,538,332.25	9,538,332.25	
197. Factor	0.000101	(0.000021)	0.003940	0.000000	0.022055	\$0.026075

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.	260,313.79	910,380.92	322,164.70	448,107.99	582,478.49	1,358,488.91
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,761,309.94	3,065,293.01	2,209,165.12	881,956.43	3,970,475.06	3,947,249.44
202. Total	<u>\$2,021,623.73</u>	<u>\$3,975,673.93</u>	<u>\$2,531,329.82</u>	<u>\$1,330,064.42</u>	<u>\$4,552,953.55</u>	<u>\$5,305,738.35</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	\$169,588.55	\$0.00
204. Fringe Benefits	263,031.84	0.00
205. Equipment Rental	254,922.26	0.00
206. Materials	164,629.77	73,732.75
207. Handling Charges	0.00	0.00
208. Overhead	78,062.37	6,267.28
209. Other	5,484.00	0.00
210. Total Charges for Current Year	\$935,718.79	\$80,000.03
211. Beginning Balance	80,314.09	0.00
212. Sub-Total	1,016,032.88	80,000.03
213. Less Credits	(874,148.63)	(80,000.03)
214. Ending Balance	\$141,884.25	\$0.00

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)	4,091,225.94
217. Equipment Road (976, 981)	577,785.36
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>\$4,669,011.30</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	4,669,011.30	4,669,011.30
225. Less: Equipment Retirements 689	0.00	0.00	(37,891.44)	(37,891.44)
226. Sub-total	0.00	0.00	4,631,119.86	4,631,119.86
227. Less: Depreciation and Depletion 968	0.00	0.00	(660,517.44)	(660,517.44)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,970,602.42</u>	<u>\$3,970,602.42</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	9,189,846.84	9,189,846.84
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>68,592.56</u>	<u>68,592.56</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>\$5,273,651.59</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>444,157.04</u>
234. Total Capital Outlay (from Page 13)			<u>4,669,011.30</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>256,513.56</u>
236. Interest Expense (from Page 6 Expenditures)			<u>41,220.21</u>
236 a. Total Deductions			<u>5,410,902.11</u>
236 b. Adjusted MTF Returns			<u>(137,250.52)</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$582,478.49</u>	<u>\$1,358,488.91</u>	<u>1,940,967.40</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>3,970,475.06</u>	<u>3,947,249.44</u>	<u>7,917,724.50</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>4,552,953.55</u>	<u>5,305,738.35</u>	<u>9,858,691.90</u>
241. 90% of Adjusted MTF Returns			<u>(123,525.47)</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>24,380.00</u>	<u>54,474.00</u>	<u>48,853.00</u>	<u>54,283.00</u>	<u>56,486.00</u>
Fiscal Year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Expenditures (\$)	<u>41,016.00</u>	<u>69,500.00</u>	<u>210,181.00</u>	<u>144,483.00</u>	<u>148,183.00</u>
242. TOTAL					<u>\$851,839.00</u>

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

$$\underline{5,273,651.59} \times .10 = \underline{527,365.16}$$

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	\$76,983.87
712-724	Fringe Benefits - Shop Employees	155,737.20
721	Drug Testing	1,791.72
728	Office Supplies - Shop	13,006.95
731	Janitor Supplies - Shop	4,302.47
733	Welding Supplies	652.53
734	Safety Supplies - Shop	35.75
736	Tire Shop Supplies	0.00
737	Shop Supplies	25,863.29
791	Equipment Material/Parts Inventory Adjustment	7,041.46
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	0.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	8,797.45
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	39,030.37
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	45,982.34
931	Buildings Repairs and Maintenance	0.00
932	Yard and Storage Repairs and Maintenance	17,378.89
933	Shop Equipment Repairs and Maintenance	2,315.62
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	2,125.19
968	Depreciation - Shop Building	80,096.04
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	0.00
968	Depreciation - Stockroom Expense	0.00
707	Other:	51,654.82
	243. TOTAL	\$532,795.96

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	\$146,078.58
709-714	Administrative Leave	0.00
724	Fringe Benefits	295,402.00
727	Postage	1,043.38
728	Office Supplies	3,583.59
730	Dues and Subscriptions	10,752.83
801	Contractual Services	2,375.00
803	Legal Services	12,343.00
804	Auditing and Accounting Services	6,900.00
807	Data Processing	15,498.94
810	Education	0.00
850-853	Communications	0.00
861	Travel and Mileage	1,219.77
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	3,753.26
875	Insurance - Building and Contents	11,739.31
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	9,295.73
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	101.24
966-967	Overhead	0.00
968	Depreciation - Buildings	1,785.48
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	0.00
	Other:	7,841.44
	244. TOTAL	\$529,713.55
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(84,329.66)
691	Purchase Discounts	(1,226.85)
	Other:	0.00
	Total Credits to Administrative Expense	\$(85,556.51)
	245. Net Administrative Expense	\$444,157.04

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>
Secord Dam Road	Secord	154,102.85	PavingGravelRoads
246. Total		<u>\$154,102.85</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	1.00 mi.	x \$326,132.09	0.85 mi.	\$544,646.58
252. Resurfacing	1.50 mi.	239,742.07	0.00 mi.	0.00
253. Gravel Surfacing	0.00 mi.	0.00	9.06 mi.	235,465.96
254. Paving Gravel Roads	0.00 mi.	0.00	1.50 mi.	339,412.09
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		565,874.16		1,119,524.63
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	16,604.33	1.00 ea.	97,543.53
263. Replace with Culvert	0.00 ea.	0.00	1.00 ea.	141,420.75
264. Bridge Subtotals		16,604.33		238,964.28
265. TOTAL PRESERVATION - STRUCT IMP		\$582,478.49		\$1,358,488.91

*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 (\$)
BEAVERTON TOWNSHIP	44.20	0.00	120,489.20	18.21	0.00	45,215.43	1,795	34,787.10
BENTLEY TOWNSHIP	36.18	0.00	98,626.68	14.58	0.00	36,202.14	860	16,666.80
BILLINGS TOWNSHIP	34.34	0.00	93,610.84	19.83	0.00	49,237.89	2,045	39,632.10
BOURRET TOWNSHIP	22.61	0.00	61,634.86	13.95	0.00	34,637.85	355	6,879.90
BUCKEYE TOWNSHIP	39.24	0.00	106,968.24	18.01	0.00	44,718.83	1,311	25,407.18
BUTMAN TOWNSHIP	75.67	0.00	206,276.42	20.36	0.00	50,553.88	1,927	37,345.26
CLEMENT TOWNSHIP	29.93	0.00	81,589.18	6.20	0.00	15,394.60	932	18,062.16
GLADWIN TOWNSHIP	51.63	0.00	140,743.38	11.90	0.00	29,547.70	1,152	22,325.76
GRIM TOWNSHIP	61.43	0.00	167,458.18	12.40	0.00	30,789.20	130	2,519.40
GROUT TOWNSHIP	40.15	0.00	109,448.90	20.64	0.00	51,249.12	2,222	43,062.36
HAY TOWNSHIP	37.19	0.00	101,379.94	7.68	0.00	19,069.44	1,328	25,736.64
SAGE TOWNSHIP	63.72	0.00	173,700.72	23.57	0.00	58,524.31	2,341	45,368.58
SECORD TOWNSHIP	35.53	0.00	96,854.78	11.98	0.00	29,746.34	1,107	21,453.66
SHERMAN TOWNSHIP	27.24	0.00	74,256.24	16.71	0.00	41,490.93	969	18,779.22
TOBACCO TOWNSHIP	44.24	0.00	120,598.24	21.24	0.00	52,738.92	2,541	49,244.58
266. Totals	643.30	0.00	\$1,753,635.80	237.26	0.00	\$589,116.58	21,015	\$407,270.70

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* (\$)
BEAVERTON TOWNSHIP	0.00	188,229.69	188,229.69	105,186.04
BENTLEY TOWNSHIP	0.00	0.00	0.00	120,171.85
BILLINGS TOWNSHIP	0.00	7,750.09	7,750.09	10,554.50
BOURRET TOWNSHIP	0.00	0.00	0.00	19,784.12
BUCKEYE TOWNSHIP	0.00	340,636.77	340,636.77	28,280.48
BUTMAN TOWNSHIP	0.00	0.00	0.00	126,363.72
CLEMENT TOWNSHIP	0.00	419,831.47	419,831.47	197,170.43
GLADWIN TOWNSHIP	0.00	141,420.75	141,420.75	22,312.06
GRIM TOWNSHIP	0.00	36,643.72	36,643.72	16,023.42
GROUT TOWNSHIP	0.00	350.55	350.55	25,196.97
HAY TOWNSHIP	0.00	102,177.65	102,177.65	37,709.59
SAGE TOWNSHIP	0.00	184,317.56	184,317.56	144,852.90
SECORD TOWNSHIP	0.00	393,844.92	393,844.92	133,909.94
SHERMAN TOWNSHIP	0.00	0.00	0.00	42,640.40
TOBACCO TOWNSHIP	0.00	125,764.23	125,764.23	239,189.95
267. Totals	\$0.00	\$1,940,967.40	\$1,940,967.40	\$1,269,346.37

*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: Bituminous overlays of 1.5 inches or less

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Three Rivers Road	239,742.07	08/11/2020	Asphalt

Work Type: Bituminous Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Mohawk Trail	419,831.47	09/02/2020	Gravel
Howard Road	326,132.09	09/01/2020	Gravel
Secord Dam Road	154,102.85	07/15/2020	Asphalt
Dale Road	185,309.24	06/23/2020	Asphalt
Kathy"s Ct	124,815.11	08/21/2020	Gravel

Work Type: Overband Crack Fill

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Sugar River Road	27,300.00	08/11/2020	Asphalt
Rivers Terrace	1,776.06	08/12/2020	Asphalt
Siesta St	1,776.06	08/12/2020	Asphalt
Redstone St	1,776.06	08/12/2020	Asphalt
Nokomis Rd	1,776.06	08/12/2020	Asphalt
Lakeshore Drive	1,776.06	08/19/2020	Asphalt
Lakeshore Dr	1,776.06	08/19/2020	Asphalt
Elnor Drive	1,776.06	08/12/2020	Asphalt
Deer Lane	1,776.06	08/18/2020	Asphalt
Blueberry Lane	1,776.06	08/18/2020	Asphalt
Moose Drive	1,776.06	08/12/2020	Asphalt
E Youngs Road	1,776.06	08/14/2020	Asphalt
E Ridge Road	1,776.06	08/07/2020	Asphalt
Center Ave	1,776.06	08/14/2020	Asphalt
Beech St	1,776.06	08/12/2020	Asphalt
Ash St	1,776.06	08/13/2020	Asphalt
Maple St	1,776.06	08/12/2020	Asphalt
Grove St	1,776.06	08/12/2020	Asphalt
Recreation Dr	1,776.06	08/12/2020	Asphalt
F-97	3,900.00	07/16/2020	Asphalt
N Hockaday Rd	27,300.00	07/14/2020	Asphalt
Estey	10,400.00	07/13/2020	Asphalt

Year Ended - 2020

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

Work Type: Ultra-Thin Bituminous Overlay (< 20mm)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Swinson Road	95,404.36	07/08/2020	Asphalt
Bard	348,523.06	06/17/2020	Asphalt
Hockaday Rd	122,830.75	07/15/2020	Asphalt
Guernsey Rd	277,128.32	07/21/2020	Asphalt
Queens Way Buxton Keswick	167,323.56	07/14/2020	Asphalt
West River Drive	75,749.46	07/02/2020	Asphalt
West Branch Drive	40,067.34	07/15/2020	Asphalt
Chappel Dam Road	77,786.84	06/17/2020	Asphalt
Swinson UT/FWW	73,830.95	08/28/2020	Asphalt

Year Ended - 2020

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

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
020 001	Property Taxes	1,693,872.65
056 056	Interest Receivable	0.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
283 283	Performance Bonds	3,000.00
339-03	Deferred Inflow	0.00

Line: 43 Other - B

Account	Description	Amount (\$)
000 000	Net OPEB Obligation	0.00
0699	Building USDA Loan	3,215,000.00
Estey	SIB Loan (Estey Bridge)	1,000,000.00

Line: 47 TX-Other - County

Account	Description	Amount (\$)
0403	Other Property Taxes	0.00

Line: 49 Specify - County

Account	Description	Amount (\$)
0450	Permits	42,830.00

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
0510 03	Sign Grant	2,538.00
0510-530	FEMA - Billings	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
0510 03	Sign Grant	1,692.00
0510 03	Bard Rd Safety Grant	0.00
0510-530	FEMA- Tobacco	0.00

Line: 63 OTH-Other - County

Account	Description	Amount (\$)
0553 002	MI Wetlands Bank	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
0546-056	Special Winter Road Maintenance	0.00

Year Ended - 2020

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

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
0546 005	Additional Funding	0.00
0553 001	MDEQ LRP Claim	2,515.29
0553 002	MI Wetlands	0.00
0561 0	Heil Rd Dam Grant	0.00

Line: 70 EDF-Other - Local

Account	Description	Amount (\$)
0561	Other State Grants/State Sources	0.00

Line: 70 EDF-Other - Primary

Account	Description	Amount (\$)
0546 005	Additional Funding	0.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
0580 058	Other Contributions	352.50

Line: 75 CFL-Other - Local

Account	Description	Amount (\$)
0583	Other Contributions	0.00

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
0583	Other contributions	0.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
0676 0	Reimbursements	26,846.74

Line: 89 Contributions from Private Sources - Primary

Account	Description	Amount (\$)
0561 0	Lyle Rd	0.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
-	COURT SETTLEMENT	0.00
0583 007	Fed Aid Sold to other RC	334,579.20
0688	TRADE IN ALLOWANCE	0.00

Line: 109 Other - Local

Account	Description	Amount (\$)
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Year Ended - 2020

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

488 1207	Ziemer Culvert	0.00
488 1211	Mix Drive Culvert	0.00
488-2011	Maple Point Culvert to Bridge	0.00

Line: 109 Other - Primary

Account	Description	Amount (\$)
458	culvert replacement	0.00

Line: 126 Other - County

Account	Description	Amount (\$)
521	Other municipalities	0.00
800-941	Rental	2,996.25
970-987	MI Wetland Bank Project	0.00

Line: 137 Adjustment - County

Account	Description	Amount (\$)
000 000	Correct for Interest	0.00
000 000	adjustment	(0.01)

Line: 137 Adjustment - Local

Account	Description	Amount (\$)
000 000	Correct for Prepays	0.00

Line: 137 Adjustment - Primary

Account	Description	Amount (\$)
000 000	Correct for Prepays	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
512	Operating	388,290.59
800-941	Other Equipment Rental	0.00

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
511	Indirect	24,079.25
514	Spread	42,012.48
515	Admin	357.09
521	Other Municipalities	0.00
900	Capital Outlay	2,397.69

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
513	Distributive	314,068.94
514	Distributive	96,152.58
521	Other	0.00

Year Ended - 2020

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

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
513-714	Signing Bonus	6,463.01
513-720	MESC Payments	255.00
513-721	Dental Insurance	30,648.30
513-723	Safety Items per Union Contract	10,307.00
513-900	Covid-19 Public	48,253.31

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
513-721	Dental Insurance	(3,052.59)
513-723	Union Contract Items	(6,105.19)

Line: 193 Other - Distributed Total

Account	Description	Amount (\$)
458 459	Primary Prsv/Struct.	0.00
466 467	Primary Maintenance	0.00
488	Local Prsv/Struct.	0.00
496	Local Maintenance	0.00

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
514 705	Engineering (Paser)	0.00
514 710	Engineering Roadsoft	909.18
514 720	Seminars & Training/Construction Signs	0.00
514 734	Safety Supplies	11,146.27
514 735	Construction Spread Time	46,721.41
514 737	Construction Signs	5,037.36
514-730	Engineering Office Time	77,816.63
514-738	Insurance Claims Paid	132.00
514-791	Seminars & Training	6,175.61
514-800	Materials Credit-Refund	0.00
514-890	Salt Shed Depreciation	22,006.44
514-900	Directing Manager	40,422.80

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
078-002	State Audit Adj	0.00
078-002	StateGenFund App May & Aug	0.00

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
517 195	Insurance	5,484.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
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Year Ended - 2020

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

000 000	Non-motorized	148,183.00
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Line: 243 707 Other

Account	Description	Amount (\$)
511 020	Inventory Adjustment	0.00
511 026	DOT Physicals	1,452.50
511 029	CDL Testing/Background Check	0.00
511 030	Permits	1,861.00
511 031	State MIDeal Membership	230.00
511 033	Weigh Master	30,028.51
511 034	Automatic Truck Wash	17,783.41
511 037	GPS Tracking	299.40

Line: 244 244 Other

Account	Description	Amount (\$)
515 017	Engineering	0.00
515 022	Drug & Alcohol Testing	0.00
515 029	Maps	(35.00)
515 035	County Indirect Cost	7,876.44
515 036	Engineering Paser	0.00
515 041	Roadsoft	0.00
515 048	Pre-employment Investigation	0.00

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
488	replace large culvert	0.00
488	Heil Rd Dam Removal	0.00
488	Maple Point replace Culvert w/Bridge	0.00

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
458	Shoreline Restoration	0.00
458	drainage	0.00