

2020
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Dickinson 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

Missy Berger

Chief Financial Officer

James Kuy

Chairman

7/12/2021

Date

Year Ended - 2020

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

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

1. Cash	\$1,405,528.58
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	780,353.64
b. State Trunkline Maintenance	89,955.65
c. State Transportation Department - Other	513.80
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	55,568.66

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	462,139.89
6. Equipment Materials and Parts	118,314.97
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	242,051.68

10. TOTAL ASSETS**\$3,154,426.87**

Year Ended - 2020

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$164,580.45
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	68,981.02
14. Advances	301,919.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	242,051.68
18. Other	641.06

Fund Balances

19. Primary Road Fund	467,851.36
20. Local Road Fund	777,348.06
21. County Road Commission Fund	1,131,054.24
22. Total Fund Balances	2,376,253.66

23. TOTAL LIABILITIES AND FUND BALANCES

\$3,154,426.87

Year Ended - 2020

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$466,147.15
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	2,110,862.76	
27 a.Less: Accumulated Depreciation	(1,139,285.30)	971,577.46
28. Equipment - Road	8,007,733.56	
28 a.Less: Accumulated Depreciation	(6,848,574.03)	1,159,159.53
29. Equipment - Shop	388,146.84	
29 a.Less: Accumulated Depreciation	(234,928.18)	153,218.66
30. Equipment - Engineers	88,091.17	
30 a.Less: Accumulated Depreciation	(63,150.27)	24,940.90
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	57,741.00	
32 a.Less: Accumulated Depreciation	(48,732.76)	9,008.24
33. Infrastructure	66,171,945.29	
33 a.Less: Accumulated Depreciation	(33,294,689.98)	32,877,255.31
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$35,661,307.25
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	31,978.97
	37 b.Local	0.00
	37 c.Co. Road Comm.	2,752,072.97
	37 d.Infrastructure	32,877,255.31
	38. Total Equities	\$35,661,307.25
 <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		313,615.98
42. Installment/Lease Purchase Payable		756,782.65
43. Other		0.00
	44. Total Liabilities	\$1,070,398.63
 <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)
Taxes				
46. County Wide Millage	\$112,064.50	\$90,672.32	\$35,749.03	\$238,485.85
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	112,064.50	90,672.32	35,749.03	238,485.85
Licenses and Permits				
49. Specify	0.00	0.00	0.00	0.00
Federal Sources				
50. Surface Tran. Program (STP)	99,432.30	0.00	0.00	99,432.30
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	148,636.45	0.00	0.00	148,636.45
56. Total Federal Sources	248,068.75	0.00	0.00	248,068.75
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	7,406.96	2,593.04		10,000.00
58. Snow Removal	0.00	22,134.40		22,134.40
59. Urban Road	291,477.33	103,094.73		394,572.06
60. Allocation	3,189,159.93	1,116,464.71		4,305,624.64
61. Total MTF	3,488,044.22	1,244,286.88		4,732,331.10
Other				
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
Economic Development Fund				
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)	122,895.64	0.00		122,895.64
69. Urban Area (F)	0.00	0.00		0.00
70. Other	60,715.08	0.00		60,715.08
71. Total EDF	183,610.72	0.00		183,610.72
72. Total State Sources	\$3,671,654.94	\$1,244,286.88	\$0.00	\$4,915,941.82

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.	316,271.15	518,134.31	0.00	834,405.46
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	316,271.15	518,134.31	0.00	834,405.46
Charges for Service				
77. Trunkline Maintenance	0.00		995,417.05	995,417.05
78. Trunkline Non-maintenance	0.00		115,765.08	115,765.08
79. Salvage Sales	0.00	0.00	9,557.55	9,557.55
80. Other	0.00	0.00	2,080.00	2,080.00
81. Total Charges	0.00	0.00	1,122,819.68	1,122,819.68
Interest and Rents				
82. Interest Earned	1,006.66	3,751.11	2,417.26	7,175.03
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	1,006.66	3,751.11	2,417.26	7,175.03
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.	68.84	0.00	4,821.16	4,890.00
89. Contributions from Private Sources	55,948.66	0.00	49,481.66	105,430.32
90. Other	224,000.00	0.00	0.00	224,000.00
91. Total Other	280,017.50	0.00	54,302.82	334,320.32
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	194,600.00	194,600.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	194,600.00	194,600.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$4,629,083.50	\$1,856,844.62	\$1,409,888.79	\$7,895,816.91

Year Ended - 2020

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

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	1,523,493.42	980,221.59		2,503,715.01
105. Structures	17,337.17	71,093.03		88,430.20
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.	1,540,830.59	1,051,314.62		2,592,145.21
Maintenance				
111. Roads	1,454,880.07	1,248,119.27		2,702,999.34
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	455,380.18	592,515.89		1,047,896.07
115. Traffic Control	29,435.87	34,244.59		63,680.46
116. Total Maintenance	1,939,696.12	1,874,879.75		3,814,575.87
117. Total Construction, Preservation And Maintenance	3,480,526.71	2,926,194.37		6,406,721.08
Other				
118. Trunkline Maintenance	0.00		876,638.05	876,638.05
119. Trunkline Non-maintenance	0.00		115,765.08	115,765.08
120. Administrative Expense	288,417.75	242,482.38		530,900.13
121. Equipment - Net	33,656.57	44,844.41	21,808.20	100,309.18
122. Capital Outlay - Net	(6,333.10)	0.00	82,925.32	76,592.22
123. Debt Principal Payment	155,685.10	0.00	162,905.61	318,590.71
124. Interest Expense	19,955.74	0.00	6,676.07	26,631.81
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	491,382.06	287,326.79	1,266,718.33	2,045,427.18
128. Total Expenditures	\$3,971,908.77	\$3,213,521.16	\$1,266,718.33	\$8,452,148.26

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	\$4,629,083.50	\$1,856,844.62	\$1,409,888.79	\$7,895,816.91
130. Total Expenditures	3,971,908.77	3,213,521.16	1,266,718.33	8,452,148.26
131. Excess of Revenues Over (Under) Expenditures	657,174.73	(1,356,676.54)	143,170.46	(556,331.35)
132. Optional Transfers				
132 a. Primary to Local (50%)	(600,849.41)	600,849.41		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	(600,849.41)	600,849.41		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	56,325.32	(755,827.13)	143,170.46	(556,331.35)
136. Beginning Fund	411,526.04	1,533,175.19	987,883.78	2,932,585.01
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	411,526.04	1,533,175.19	987,883.78	2,932,585.01
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$467,851.36	\$777,348.06	\$1,131,054.24	\$2,376,253.66

Year Ended - 2020

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$400,786.76
142. Depreciation	391,038.95
143. Other	401,167.96
144. Total Direct	1,192,993.67

145. Indirect Equipment Expense	664,210.93
---------------------------------	------------

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	224,137.11
148. Total Operating	\$224,137.11

149. TOTAL EQUIPMENT EXPENSE \$2,081,341.71

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	36,041.35	114,609.93		150,651.28
152. Maintenance	628,636.03	763,445.24		1,392,081.27
153. Inventory Operations	0.00	0.00	44,454.39	44,454.39
154. MDOT	0.00		308,464.89	308,464.89
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	15.17	7,588.93	77,776.60	85,380.70
157. Total Equipment Rental Credits	664,692.55	885,644.10	430,695.88	1,981,032.53
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				100,309.18

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$664,692.55	\$885,644.10	\$430,695.88	\$1,981,032.53
	(A)	(B)	(C)	(D)
160. Percent of Total	33.55 %	44.71 %	21.74 %	100.00 %
161. Prorated Total Equipment Expense	698,349.12	930,488.51	452,504.08	2,081,341.71
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	33,656.57	44,844.41	21,808.20	100,309.18

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.	70,138.88	103,878.91
165. Primary Maintenance	340,673.33	504,552.87
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	72,594.92	107,516.42
168. Local Maintenance	326,057.01	482,904.49
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	161,539.43	239,247.33
171. Equipment Expense - Indirect	143,594.80	212,670.50
172. Equipment Expense - Operating	0.00	0.00
173. Administration	207,832.46	307,809.43
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	7,506.22	11,117.06
178. Total Payroll	\$1,329,937.05	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$1,329,937.05	Total Distributive \$1,969,697.01

	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	\$204,701.25	\$55,650.92	\$859,828.03	\$735,784.84	\$4,139.58	\$109,592.39	\$1,969,697.01
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	204,701.25	55,650.92	859,828.03	735,784.84	4,139.58	109,592.39	1,969,697.01
185. Applicable Labor Cost	1,329,937.05	1,329,937.05	1,329,937.05	1,329,937.05	1,329,937.05	1,329,937.05	
186. Factor	0.153918	0.041845	0.646518	0.553248	0.003113	0.082404	1.481046

Year Ended - 2020

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

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	1,475,121.25	48,372.17
189. Primary Maintenance	1,878,111.67	61,584.45
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	949,098.74	31,122.85
192. Local Maintenance	1,815,350.77	59,528.98
193. Other	85,622.47	2,807.73
194. TOTAL	\$6,203,304.90	\$203,416.18

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	2,226.23	0.00	21,185.42	0.00	180,004.53	\$203,416.18
196. Applicable Operation Cost	6,203,304.90	6,203,304.90	6,203,304.90	6,203,304.90	6,203,304.90	
197. Factor	0.000359	0.000000	0.003415	0.000000	0.029018	\$0.032792

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.	542,233.84	365,164.18	998,596.75	686,150.44	1,540,830.59	1,051,314.62
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,814,913.93	1,856,923.00	124,782.19	17,956.75	1,939,696.12	1,874,879.75
202. Total	\$2,357,147.77	\$2,222,087.18	\$1,123,378.94	\$704,107.19	\$3,480,526.71	\$2,926,194.37

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	\$193,129.28	\$183.77
204. Fringe Benefits	168,258.03	215.81
205. Equipment Rental	308,324.74	140.15
206. Materials	13,879.28	45.10
207. Handling Charges	0.00	0.00
208. Overhead	93,257.36	9,091.37
209. Other	99,789.36	106,088.88
210. Total Charges for Current Year	\$876,638.05	\$115,765.08
211. Beginning Balance	203,185.57	0.00
212. Sub-Total	1,079,823.62	115,765.08
213. Less Credits	(989,867.97)	(115,251.28)
214. Ending Balance	\$89,955.65	\$513.80

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)	33,546.68
217. Equipment Road (976, 981)	358,743.28
218. Equipment Shop (977)	133,458.44
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>\$525,748.40</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	525,748.40	525,748.40
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	525,748.40	525,748.40
227. Less: Depreciation and Depletion 968	(6,333.10)	0.00	(442,823.08)	(449,156.18)
228. Net Capital Outlay Expenditure	<u>\$(6,333.10)</u>	<u>\$0.00</u>	<u>\$82,925.32</u>	<u>\$76,592.22</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)	38,312.07	0.00	2,683,171.09	2,721,483.16
230. Percentage of Total	1.41 %	0.00 %	98.59 %	100.00 %
231. Gain or (loss) on disposal of assets 693	68.84	0.00	4,821.16	4,890.00

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			\$4,732,331.10
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			530,900.13
234. Total Capital Outlay (from Page 13)			525,748.40
235. Debt Principal Payment (from Page 6 Expenditures)			318,590.71
236. Interest Expense (from Page 6 Expenditures)			26,631.81
236 a. Total Deductions			1,401,871.05
236 b. Adjusted MTF Returns			3,330,460.05
237. Preser - Struct Imp (from Page 6 Expenditures)	\$1,540,830.59	\$1,051,314.62	2,592,145.21
238. Routine Maintenance (from Page 6 Expenditures)	1,939,696.12	1,874,879.75	3,814,575.87
239. Less Federal Aid for Preser - Struct Imp	(253,465.17)	0.00	(253,465.17)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	3,227,061.54	2,926,194.37	6,153,255.91
241. 90% of Adjusted MTF Returns			2,997,414.05

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	2011	2012	2013	2014	2015
Expenditures (\$)	378,090.98	947.10	18,690.00	362,388.52	0.00
Fiscal Year	2016	2017	2018	2019	2020
Expenditures (\$)	0.00	0.00	0.00	0.00	0.00
242. TOTAL					\$760,116.60

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

$$4,732,331.10 \times .10 = 473,233.11$$

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	\$90,451.44
712-724	Fringe Benefits - Shop Employees	133,962.74
721	Drug Testing	5,341.59
728	Office Supplies - Shop	686.66
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	5,789.09
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	63,882.19
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	4,089.53
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	4,045.66
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	11,017.56
875	Insurance - Shop Buildings	63,418.04
876	Insurance - Boiler and Machine	400.00
878	Insurance - Fleet	0.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	41,346.91
931	Buildings Repairs and Maintenance	139,705.10
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	44,009.12
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	8,510.47
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	29,739.76
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	12,478.57
968	Depreciation - Stockroom Expense	0.00
707	Other:	5,336.50
	243. TOTAL	\$664,210.93

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	\$207,832.46
709-714	Administrative Leave	0.00
724	Fringe Benefits	307,809.43
727	Postage	3,039.70
728	Office Supplies	12,409.33
730	Dues and Subscriptions	11,473.69
801	Contractual Services	0.00
803	Legal Services	6,014.50
804	Auditing and Accounting Services	10,350.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	6,366.15
861	Travel and Mileage	2,648.58
862	Freight	0.00
873	Public Relations	2,174.71
874	Advertising	4,433.90
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	14,970.54
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	0.00
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	16,198.06
942	Building Rental	0.00
955-956	Miscellaneous	367.09
966-967	Overhead	0.00
968	Depreciation - Buildings	4,785.48
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	0.00
	Other:	22,375.24
	244. TOTAL	\$633,248.86
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(102,348.73)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(102,348.73)
	245. Net Administrative Expense	\$530,900.13

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>
County Road 581	Felch	122,895.64	Resurfacing
		246. Total	
		<u>\$122,895.64</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	0.00 mi.	x	\$0.00	0.00 mi.		\$0.00
252. Resurfacing	4.08 mi.		1,523,493.42	5.31 mi.		980,221.59
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	0.00 ea.		0.00	0.00 ea.		0.00
MISCELLANEOUS						
258. Roadside Parks	0.00 ea.		0.00	0.00 ea.		0.00
259. Other	0.00 ea.		0.00	0.00 ea.		0.00
260. Subtotals			1,523,493.42			980,221.59
BRIDGES						
261. Replacement	0.00 ea.		0.00	0.00 ea.		0.00
262. Recondition or Repair	0.00 ea.		17,337.17	0.00 ea.		71,093.03
263. Replace with Culvert	0.00 ea.		0.00	0.00 ea.		0.00
264. Bridge Subtotals			17,337.17			71,093.03
265. TOTAL PRESERVATION - STRUCT IMP			\$1,540,830.59			\$1,051,314.62

*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			Population Outside Municipalities	Funds Received (\$)
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)		
Breen	42.90	0.00	116,945.40	15.91	0.00	39,504.53	0	0.00
Breiting	75.74	36.84	293,667.51	37.21	19.83	373,998.26	0	0.00
Felch	51.32	0.00	139,898.32	36.13	0.00	89,710.79	0	0.00
Norway	45.24	6.87	139,585.53	18.07	0.39	50,406.20	0	0.00
Sagola	54.64	0.00	148,948.64	25.65	0.00	63,688.95	0	0.00
Waucedah	40.36	0.00	110,021.36	24.26	0.00	60,237.58	0	0.00
West Branch	24.19	0.00	65,941.94	26.07	0.00	64,731.81	0	0.00
266. Totals	334.39	43.71	\$1,015,008.70	183.30	20.22	\$742,278.12	0	\$0.00

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* (\$)
Breen	0.00	296,360.77	296,360.77	255,343.00
Breitung	0.00	307,810.18	307,810.18	119,525.02
Felch	0.00	140,341.56	140,341.56	60,928.15
Norway	0.00	257,222.19	257,222.19	169,260.61
Sagola	0.00	214,718.86	214,718.86	131,505.55
Waucedah	0.00	143,867.32	143,867.32	97,843.13
267. Totals	\$0.00	\$1,360,320.88	\$1,360,320.88	\$834,405.46

*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: 3/4 to 1 inch Ultrathin

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
459.xxxx	100,000.00	07/29/2020	Asphalt

Work Type: Crack Seal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
2020 3rd st crack seal	935.26	06/03/2020	Asphalt
2020 Breitung Ave Crack Seal	1,994.78	08/05/2020	Asphalt
2020 Breitung TWP Local Rd Crack Seal	25,784.83	08/06/2020	Asphalt
2020 Campbell St crack seal	220.35	06/01/2020	Asphalt
2020 Co Rd 569 Crack Seal	2,000.00	07/06/2020	Asphalt
2020 Kimberly Rd Crack Seal	8,783.37	07/29/2020	Asphalt
2020 Lake Loise Rd	11,796.57	07/14/2020	Asphalt
2020 Norway TWP Local Rd Crack Seal	2,482.38	07/20/2020	Asphalt
2020 Norway TWP Primary Rd Crack Seal	10,775.37	08/06/2020	Asphalt
2020 Pine Mountain Crack seal	15,418.66	06/24/2020	Asphalt
2020 Sagola TWP local crack seal	921.68	07/29/2020	Asphalt
2020 Sagola TWP Primary Crack Seal	936.42	06/25/2020	Asphalt
2020 Sawyer Lake Rd Crack Seal	5,589.95	07/30/2020	Asphalt
2020 South Lake Antoine Rd crack seal	3,530.44	06/01/2020	Asphalt
2020 Upper Pine Creek Rd crack seal	10,009.21	08/10/2020	Asphalt
2020 Waucedah TWP Local Rd Crack Seal	18,490.83	08/10/2020	Asphalt

Work Type: Pulv, Pave 3.5"

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
459.????	88,820.11	10/28/2020	Asphalt
459.047	252,924.09	05/12/2020	Asphalt

Year Ended - 2020

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

Work Type: Pulv. Pave 2"

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.0466	257,222.19	05/12/2020	Asphalt

Work Type: Reconstruction - 6" Base, 2" Asp,

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.0111	296,360.77	07/24/2020	Asphalt
459.0300	140,341.56	07/27/2020	Asphalt
459.048	495,080.44	07/07/2020	Asphalt
489.0266	92,783.63	07/27/2020	Asphalt
489.0501	214,719.86	07/14/2020	Asphalt
489.0618 2020	143,867.32	05/07/2020	Asphalt

Year Ended - 2020

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

Sub Ledger Report

Line: 9 Other (Identify)

Account	Description	Amount (\$)
020	Current Property Tax Rec.	242,051.68

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	Due To State	641.06

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
547.02	Critical Bridge - Final Acct.	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
501J	Cry Rd 569 Force	35,667.87
556.02	Stabilization Rev. - PP Millage	112,968.58

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
560.02	General Fund Disp.	0.00

Line: 70 EDF-Other - Primary

Account	Description	Amount (\$)
-	Jobs Today	0.00
556.01	DEQ Grant CR 607	60,715.08

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
583.11	Cont. Other Govern.	0.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
671	Permitting Fees	2,080.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
645	Timber Sales	0.00
671	Permitting Fees	0.00
675.11	Abandonment Fee	0.00

Year Ended - 2020

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

Line: 90 Other2 Other - Primary

Account	Description	Amount (\$)
583.12	Cont Other Gov - Oakland	224,000.00

Line: 102 Other - Primary

Account	Description	Amount (\$)
451	Final Acct.	0.00

Line: 109 Other - Local

Account	Description	Amount (\$)
497	SHOULDER RESURF.	0.00

Line: 109 Other - Primary

Account	Description	Amount (\$)
467	SHOULDER RESURF.	0.00

Line: 126 Other - County

Account	Description	Amount (\$)
521	Non-Road Project	0.00

Line: 126 Other - Primary

Account	Description	Amount (\$)
459	IM Portion Lk/Ant Quinn	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Equipment	32,467.49
510	Vouchers	328,138.68
510	Materials	49,883.79
510	Receipts	(9,322.00)

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
510	Direct	32,467.49
511	Indirect	29,499.41
513	Dist. Exp.	164.64
514	Dist. Exp. Other	10,299.01
515	Admin	4,769.73
521	Non-Motorized	0.00
900	Capital Outlay	576.32

Line: 156 All Other Charges - Local

Account	Description	Amount (\$)
490	Local Rd Struct - HM	7,588.93

Year Ended - 2020

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

Line: 156 All Other Charges - Primary

Account	Description	Amount (\$)
460	Prim Struct HM	15.17

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
490.037	Local Struct. - HM	11,035.11
490.39	577 Bridge over Sturgeon	81.95

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
460 039	577 Bridge over Sturgeon	55.33
490.037	Local Rd Struct - HM	7,450.89

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
513	Jury Duty,OJI,Physicals,CDL,Misc	13,305.55
513 720	Unemployment	894.51
513 723	Misc.	2,875.27
710 02	Federal Pandemic Pay	19,270.76
714 01	On Time Bonus	71,884.84
716.021	OPEB Actuarial	1,361.46

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
513 720	Unemployment	0.00
712	Jury Duty	0.00
716	On Job Injury	0.00
716.021	OPEB	0.00
722	Physical Examinations	0.00
722.01	Renewal Fees for CDL	0.00
723	Miscellaneous	0.00

Line: 193 Other - Cost of Operations

Account	Description	Amount (\$)
460 038	577 Over Sturgeon	7,184.00
460.039	Cty Rd 573 Bridge	9,602.70
466A	Primary Rd Struct - Maint	0.00
488A	Cheese Factory Bridge	68,835.77
496A	Local Rd Struct - Maint.	0.00

Line: 193 Other - Distributed Total

Account	Description	Amount (\$)
458A	Cty. Rd 573 Bridge	314.89
458A	Ct Rd 577 Sturgeon Bridge	235.58
466A	Prim. Struct. - Maint.	0.00

Year Ended - 2020

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

488A	Cheese Factory Bridge	2,257.26
496A	Local Struct. - Maint	0.00

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
705	Non Project Engineering	588.11
712.02	Training,Mtg.	25,723.68
740.01	Township Estimates	903.95
745	GPS	0.00
745	GPS Internet	4,989.43
750	Safety Exp.	24,411.84
750-756	Engineering	45,184.14
754	Eng. Depreciation	10,917.94
792	Sign Exp.	4,301.93
793-794	Inv. Inspec. & Permit Work	12,492.05
795	Uncapitlized Small Road Equip	2,760.09
921-931	Utilities & Maint.	6,629.88
999	On Call Public Safety COVID	41,101.49

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
518	A/P	106,088.88

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
517	Receipts	0.00
517	GWOA	4,180.00
517	A/P	95,609.36

Line: 242 Expenditure10

Account	Description	Amount (\$)
459	Lk Antoine/Quinn Project	0.00
459.040	Lake Antoine Rd Soft Match	0.00

Line: 243 707 Other

Account	Description	Amount (\$)
707	Shop Truck	3,886.50
792	Equip. Rental	0.00
863	Leases	1,450.00
929	Greasing Equip.	0.00
930	Equip. Washing	0.00

Line: 244 244 Other

Account	Description	Amount (\$)
000	Y TV's 19 & 21 Dep & Utility to admin from indirect	13,947.92
703.02	Adm. Equip. Usage	4,769.73
731	Misc.	0.00
808	Professional Services	0.00

Year Ended - 2020

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

809	Bank Service Charges	60.97
810	Janitorial	2,848.02
812	Bottle Water Rental	748.60

Line: 245 245 Other

Account	Description	Amount (\$)
515 630	Overhead - Sundry Accts.	0.00

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
459	SHOULDERING	0.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
459	SHOULDERING	0.00

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
201	Restoration of Drainage	0.00

Line: 259 Other Primary System *Unit

Account	Description	Amount (\$)
459	Gravel Shoulders Kimberly	0.00
521/459	Non Road & Final Acct.	0.00

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
201	Restoration of Drainage	0.00
459	Gravel Shoulders	0.00