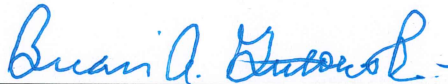


2020
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Emmet County
Michigan
Year Ended 2020

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

3 / 5 / 2021

Date

Year Ended - 2020

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

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

1. Cash	\$704,661.02
2. Investments	235,490.33
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,033,002.43
b. State Trunkline Maintenance	187,591.07
c. State Transportation Department - Other	2,892.61
d. Due on County Road Agreement	51,562.92
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	31,660.07

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	479,373.91
5. Road Materials	276,604.34
6. Equipment Materials and Parts	134,185.05
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	19,076.00
9. Other	

10. TOTAL ASSETS**\$3,156,099.75**

Year Ended - 2020

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$207,637.67
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	97,587.91
14. Advances	507,905.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	64,057.78
17. Deferred Revenue	475,288.35
18. Other	29,823.96

Fund Balances

19. Primary Road Fund	1,667,668.70
20. Local Road Fund	0.00
21. County Road Commission Fund	106,130.38
22. Total Fund Balances	1,773,799.08

23. TOTAL LIABILITIES AND FUND BALANCES**\$3,156,099.75**

Year Ended - 2020

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$37,094.02
25. Land Improvements	\$1,091,440.83	
25 a.Less: Accumulated Depreciation	(117,508.14)	973,932.69
26. Depletable Assets	232,409.60	
26 a.Less: Accumulated Depreciation	(86,046.96)	146,362.64
27. Buildings	6,124,308.30	
27 a.Less: Accumulated Depreciation	(2,301,127.51)	3,823,180.79
28. Equipment - Road	10,228,020.06	
28 a.Less: Accumulated Depreciation	(8,643,675.02)	1,584,345.04
29. Equipment - Shop	240,913.20	
29 a.Less: Accumulated Depreciation	(212,055.38)	28,857.82
30. Equipment - Engineers	53,706.58	
30 a.Less: Accumulated Depreciation	(53,706.58)	0.00
31. Equipment - Yard and Storage	235,594.57	
31 a.Less: Accumulated Depreciation	(201,243.19)	34,351.38
32. Equipment and Furniture - Office	94,620.20	
32 a.Less: Accumulated Depreciation	(86,553.03)	8,067.17
33. Infrastructure	66,424,137.86	
33 a.Less: Accumulated Depreciation	(15,807,604.69)	50,616,533.17
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		496,509.82
	36. Total Assets	\$57,749,234.54
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	141,593.63
	37 b.Local	0.00
	37 c.Co. Road Comm.	6,494,597.92
	37 d.Infrastructure	51,113,042.99
	38. Total Equities	\$57,749,234.54
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		2,720,000.00
40. Notes Payable (Act 143)		120,583.36
41. Vested Vacation and Sick Leave Payable		508,222.14
42. Installment/Lease Purchase Payable		124,226.47
43. Other		0.00
	44. Total Liabilities	\$3,473,031.97
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2020

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<u>Taxes</u>				
46. County Wide Millage	\$0.00	\$0.00	\$0.00	\$0.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	0.00	0.00
<u>Licenses and Permits</u>				
49. Specify	12,270.00	25,180.00	25,425.00	62,875.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	431,704.66	0.00	0.00	431,704.66
51. C Funds - Federal	388,446.35	0.00	0.00	388,446.35
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	129,763.69	0.00	0.00	129,763.69
55. Other	0.00	0.00	0.00	0.00
56. Total Federal Sources	949,914.70	0.00	0.00	949,914.70
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	6,534.46	3,465.54		10,000.00
58. Snow Removal	151,700.99	74,718.39		226,419.38
59. Urban Road	181,205.12	64,878.55		246,083.67
60. Allocation	3,881,377.06	2,058,483.39		5,939,860.45
61. Total MTF	4,220,817.63	2,201,545.87		6,422,363.50
<u>Other</u>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	0.00	0.00	0.00	0.00
<u>Economic Development Fund</u>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	161,079.83	0.00		161,079.83
68. Forest Road (E)	0.00	99,000.00		99,000.00
69. Urban Area (F)	144,826.89	0.00		144,826.89
70. Other	0.00	0.00		0.00
71. Total EDF	305,906.72	99,000.00		404,906.72
72. Total State Sources	\$4,526,724.35	\$2,300,545.87	\$0.00	\$6,827,270.22

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	\$16,409.85	\$16,409.85
74. Township Contr.	62,052.10	1,095,588.62	0.00	1,157,640.72
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	62,052.10	1,095,588.62	16,409.85	1,174,050.57
Charges for Service				
77. Trunkline Maintenance	0.00		1,417,035.62	1,417,035.62
78. Trunkline Non-maintenance	0.00		860,136.68	860,136.68
79. Salvage Sales	0.00	0.00	2,821.00	2,821.00
80. Other	0.00	0.00	4,210.00	4,210.00
81. Total Charges	0.00	0.00	2,284,203.30	2,284,203.30
Interest and Rents				
82. Interest Earned	1,452.26	0.00	76.43	1,528.69
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	1,452.26	0.00	76.43	1,528.69
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	1,953.14	1,953.14
88. Gain (Loss) Equip. Disp.	0.00	0.00	0.00	0.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	1,196,492.35	785,716.72	10,879.60	1,993,088.67
91. Total Other	1,196,492.35	785,716.72	12,832.74	1,995,041.81
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	\$6,748,905.76	\$4,207,031.21	\$2,338,947.32	\$13,294,884.29

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	2,920,803.44	1,341,287.74		4,262,091.18
105. Structures	37,968.82	788,557.77		826,526.59
106. Safety Projects	187,833.02	0.00		187,833.02
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	43,966.77	202,327.98		246,294.75
110. Total Preservation - Struct. Imp.	3,190,572.05	2,332,173.49		5,522,745.54
Maintenance				
111. Roads	1,159,318.68	1,332,187.89		2,491,506.57
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	740,139.85	816,665.81		1,556,805.66
115. Traffic Control	67,458.87	20,698.08		88,156.95
116. Total Maintenance	1,966,917.40	2,169,551.78		4,136,469.18
117. Total Construction, Preservation And Maintenance	5,157,489.45	4,501,725.27		9,659,214.72
Other				
118. Trunkline Maintenance	0.00		1,281,446.62	1,281,446.62
119. Trunkline Non-maintenance	0.00		860,136.68	860,136.68
120. Administrative Expense	302,236.31	263,807.59		566,043.90
121. Equipment - Net	110,491.47	171,027.15	92,282.97	373,801.59
122. Capital Outlay - Net	(70,531.56)	0.00	(648,821.89)	(719,353.45)
123. Debt Principal Payment	0.00	0.00	610,393.45	610,393.45
124. Interest Expense	0.00	0.00	85,989.59	85,989.59
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	17,280.98	17,280.98
127. Total Other	342,196.22	434,834.74	2,298,708.40	3,075,739.36
128. Total Expenditures	\$5,499,685.67	\$4,936,560.01	\$2,298,708.40	\$12,734,954.08

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	\$6,748,905.76	\$4,207,031.21	\$2,338,947.32	\$13,294,884.29
130. Total Expenditures	5,499,685.67	4,936,560.01	2,298,708.40	12,734,954.08
131. Excess of Revenues Over (Under) Expenditures	1,249,220.09	(729,528.80)	40,238.92	559,930.21
132. Optional Transfers				
132 a. Primary to Local (50%)	(729,528.80)	729,528.80		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	(729,528.80)	729,528.80		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	519,691.29	0.00	40,238.92	559,930.21
136. Beginning Fund	1,147,977.41	0.00	65,891.46	1,213,868.87
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,147,977.41	0.00	65,891.46	1,213,868.87
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,667,668.70	\$0.00	\$106,130.38	\$1,773,799.08

Year Ended - 2020

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$457,975.01	
142. Depreciation	<u>830,105.73</u>	
143. Other	<u>335,941.95</u>	
144. Total Direct		<u>1,624,022.69</u>

145. Indirect Equipment Expense		<u>681,271.35</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>212,014.22</u>	
148. Total Operating		<u>\$212,014.22</u>

149. TOTAL EQUIPMENT EXPENSE	<u>\$2,517,308.26</u>
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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	26,180.34	109,549.07		135,729.41
152. Maintenance	607,415.68	871,179.36		1,478,595.04
153. Inventory Operations	0.00	0.00	29,235.44	29,235.44
154. MDOT	0.00		443,854.78	443,854.78
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	56,092.00	56,092.00
157. Total Equipment Rental Credits	<u>633,596.02</u>	<u>980,728.43</u>	<u>529,182.22</u>	<u>2,143,506.67</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>373,801.59</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$633,596.02</u>	<u>\$980,728.43</u>	<u>\$529,182.22</u>	<u>\$2,143,506.67</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	29.56 %	45.75 %	24.69 %	100.00 %
161. Prorated Total Equipment Expense	<u>744,087.49</u>	<u>1,151,755.58</u>	<u>621,465.19</u>	<u>2,517,308.26</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>110,491.47</u>	<u>171,027.15</u>	<u>92,282.97</u>	<u>373,801.59</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.	57,563.72	64,475.22
165. Primary Maintenance	416,798.18	466,840.12
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	86,728.08	97,141.28
168. Local Maintenance	409,966.68	459,190.31
169. Inventory	11,999.14	13,439.83
170. Equipment Expense - Direct	216,019.11	241,955.90
171. Equipment Expense - Indirect	120,764.98	135,264.87
172. Equipment Expense - Operating	0.00	0.00
173. Administration	308,634.51	295,552.11
174. State Trunkline Maintenance	305,532.93	
175. Sundry Account Rec.	199.62	
176. Capital Outlay	0.00	0.00
177. Other	177,770.08	199,114.39
178. Total Payroll	\$2,111,977.03	
179. Less Applicable Payroll	(614,367.06)	
180. Total Applicable Labor Cost	\$1,497,609.97	Total Distributive \$1,972,974.03

	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	\$286,175.98	\$77,067.26	\$1,375,951.61	\$612,941.48	\$4,435.20	\$1,092.00	\$2,357,663.53
182. Less: Benefits Recovered	(42,882.05)	(6,219.56)	(206,179.50)	(91,639.43)	(664.59)	(163.64)	(347,748.77)
183. Less: Refunds	0.00	(35,560.63)	0.00	(1,380.10)	0.00	0.00	(36,940.73)
184. Benefits to be Distributed	243,293.93	35,287.07	1,169,772.11	519,921.95	3,770.61	928.36	1,972,974.03
185. Applicable Labor Cost	1,497,609.97	1,806,244.48	1,806,244.48	1,806,244.48	1,806,244.48	1,806,244.48	
186. Factor	0.162455	0.019536	0.647627	0.287847	0.002088	0.000514	1.120067

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.	3,043,263.59	147,308.46
189. Primary Maintenance	1,876,106.37	90,811.03
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	2,224,498.81	107,674.68
192. Local Maintenance	2,069,385.26	100,166.52
193. Other	16,483.13	797.85
194. TOTAL	\$9,229,737.16	\$446,758.54

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	5,773.18	578.49	27,108.03	0.00	413,298.84	\$446,758.54
196. Applicable Operation Cost	9,229,737.16	9,229,737.16	9,229,737.16	9,229,737.16	9,229,737.16	
197. Factor	0.000625	0.000063	0.002937	0.000000	0.044779	\$0.048404

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.	79,165.83	351,029.92	3,111,406.22	1,981,143.57	3,190,572.05	2,332,173.49
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,895,120.17	2,048,816.84	71,797.23	120,734.94	1,966,917.40	2,169,551.78
202. Total	<u>\$1,974,286.00</u>	<u>\$2,399,846.76</u>	<u>\$3,183,203.45</u>	<u>\$2,101,878.51</u>	<u>\$5,157,489.45</u>	<u>\$4,501,725.27</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	\$291,996.54	\$13,536.39
204. Fringe Benefits	331,766.47	15,380.04
205. Equipment Rental	419,699.84	24,154.94
206. Materials	47,673.16	2,186.17
207. Handling Charges	0.00	0.00
208. Overhead	127,095.58	67,383.98
209. Other	63,215.03	737,495.16
210. Total Charges for Current Year	\$1,281,446.62	\$860,136.68
211. Beginning Balance	212,474.07	3,766.85
212. Sub-Total	1,493,920.69	863,903.53
213. Less Credits	(1,306,329.62)	(861,010.92)
214. Ending Balance	\$187,591.07	\$2,892.61

Year Ended - 2020

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	280,899.95
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	8,000.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$288,899.95</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	288,899.95	288,899.95
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	288,899.95	288,899.95
227. Less: Depreciation and Depletion 968	(70,531.56)	0.00	(937,721.84)	(1,008,253.40)
228. Net Capital Outlay Expenditure	<u>\$(70,531.56)</u>	<u>\$0.00</u>	<u>\$(648,821.89)</u>	<u>\$(719,353.45)</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)	212,125.19	0.00	7,154,758.23	7,366,883.42
230. Percentage of Total	2.88 %	0.00 %	97.12 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	0.00	0.00	0.00

Year Ended - 2020

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

PRESERVATION EXPENDITURES - 90% OF MTF RETURNS

(For Compliance with Section 12(16) of Act 51)

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$6,422,363.50</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>566,043.90</u>
234. Total Capital Outlay (from Page 13)			<u>288,899.95</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>610,393.45</u>
236. Interest Expense (from Page 6 Expenditures)			<u>85,989.59</u>
236 a. Total Deductions			<u>1,551,326.89</u>
236 b. Adjusted MTF Returns			<u>4,871,036.61</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$3,190,572.05</u>	<u>\$2,332,173.49</u>	<u>5,522,745.54</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,966,917.40</u>	<u>2,169,551.78</u>	<u>4,136,469.18</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(949,914.70)</u>	<u>0.00</u>	<u>(949,914.70)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>4,207,574.75</u>	<u>4,501,725.27</u>	<u>8,709,300.02</u>
241. 90% of Adjusted MTF Returns			<u>4,383,932.95</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>26,726.55</u>	<u>413,643.00</u>	<u>1,516,174.79</u>	<u>90,991.63</u>	<u>344,806.29</u>
Fiscal Year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Expenditures (\$)	<u>124,761.19</u>	<u>293,521.38</u>	<u>231,737.76</u>	<u>351,778.06</u>	<u>568,045.89</u>
242. TOTAL					<u>\$3,962,186.54</u>

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

$$\underline{6,422,363.50} \times .10 = \underline{642,236.35}$$

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	\$149,838.73
712-724	Fringe Benefits - Shop Employees	0.00
721	Drug Testing	5,899.51
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	6,719.43
733	Welding Supplies	6,285.13
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	276.26
737	Shop Supplies	31,963.33
791	Equipment Material/Parts Inventory Adjustment	19,912.40
801	Contractual Services - Shop	17,490.40
805	Health Services	0.00
806	Laundry Services	4,493.77
807	Data Processing - Shop	0.00
810	Education Expense - Shop	649.18
850-859	Communications - Shop	5,767.14
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	13,808.58
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	67,066.94
883	Insurance - Underground Tank	1,781.23
921-923	Utilities - Shop and Storage Buildings	54,872.10
931	Buildings Repairs and Maintenance	89,572.81
932	Yard and Storage Repairs and Maintenance	34,163.36
933	Shop Equipment Repairs and Maintenance	6,887.08
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	3,436.90
968	Depreciation - Shop Building	123,232.01
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	4,819.44
968	Depreciation - Stockroom Expense	8,371.32
707	Other:	23,964.30
	243. TOTAL	\$681,271.35

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	\$486,943.04
709-714	Administrative Leave	122,309.66
724	Fringe Benefits	0.00
727	Postage	1,235.58
728	Office Supplies	7,358.67
730	Dues and Subscriptions	14,857.21
801	Contractual Services	4,371.60
803	Legal Services	4,683.20
804	Auditing and Accounting Services	7,888.00
807	Data Processing	47,227.67
810	Education	0.00
850-853	Communications	3,514.49
861	Travel and Mileage	5,316.02
862	Freight	0.00
873	Public Relations	48.80
874	Advertising	2,172.68
875	Insurance - Building and Contents	2,630.20
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	25.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	17,193.27
882	Insurance - General Liability	0.00
920-923	Utilities	6,733.95
931	Building Repair/Maintenance	12,930.58
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	490.26
966-967	Overhead	0.00
968	Depreciation - Buildings	7,336.03
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	1,323.44
	Other:	5,353.26
	244. TOTAL	\$761,942.61
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(194,479.56)
691	Purchase Discounts	0.00
	Other:	(1,419.15)
	Total Credits to Administrative Expense	\$(195,898.71)
	245. Net Administrative Expense	\$566,043.90

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>
Reed Road	Carp Lake Township	63,337.57	BridgeReplacement
Munger Road	Carp Lake Township	35,662.43	CulvertReplacement
246. Total		<u>\$99,000.00</u>	

Year Ended - 2020

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

**CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary**

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
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	0.02 mi.	x \$185,981.98	0.05 mi.	\$51,645.43
252. Resurfacing	20.50 mi.	2,734,821.46	12.68 mi.	1,181,681.84
253. Gravel Surfacing	0.00 mi.	0.00	1.01 mi.	107,960.47
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	1.01 ea.	187,833.02	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	4.00 ea.	43,966.77	9.09 ea.	202,327.98
260. Subtotals		3,152,603.23		1,543,615.72
BRIDGES				
261. Replacement	0.01 ea.	37,968.82	2.00 ea.	788,557.77
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		37,968.82		788,557.77
265. TOTAL PRESERVATION - STRUCT IMP		\$3,190,572.05		\$2,332,173.49

*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 (\$)
Bear Creek	72.61	18.20	241,014.26	21.09	11.76	219,370.23	6,201	120,175.38
Bliss	29.74	0.00	81,071.24	26.99	0.00	67,016.17	620	12,015.60
Carp Lake	35.50	0.00	96,773.00	13.51	0.00	33,545.33	759	14,709.42
Center	32.15	0.00	87,640.90	24.64	0.00	61,181.12	568	11,007.84
Cross Village	18.69	0.00	50,948.94	8.66	0.00	21,502.78	281	5,445.78
Friendship	36.71	0.00	100,071.46	11.39	0.00	28,281.37	889	17,228.82
Little Traverse	32.93	0.77	91,589.77	18.37	0.14	47,600.85	2,380	46,124.40
Littlefield	36.86	0.00	100,480.36	10.79	0.00	26,791.57	2,978	57,713.64
Maple River	54.24	0.00	147,858.24	5.96	0.00	14,798.68	1,348	26,124.24
McKinley	31.60	0.00	86,141.60	13.23	0.00	32,850.09	1,297	25,135.86
Pleasantview	37.52	0.00	102,279.52	18.94	0.00	47,028.02	823	15,949.74
Readmond	39.48	0.00	107,622.48	16.32	0.00	40,522.56	581	11,259.78
Resort	43.23	8.42	137,775.12	9.63	0.85	35,982.14	2,697	52,267.86
Springvale	55.06	0.00	150,093.56	28.83	0.00	71,584.89	2,141	41,492.58
Wawatam	11.03	0.00	30,067.78	10.68	0.00	26,518.44	661	12,810.18
West Traverse	18.70	0.00	50,976.20	8.13	0.00	20,186.79	1,606	31,124.28
266. Totals	586.05	27.39	\$1,662,404.43	247.16	12.75	\$794,761.03	25,830	\$500,585.40

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* (\$)
Bear Creek	0.00	163,963.03	163,963.03	196,552.21
Bliss	0.00	38,906.15	38,906.15	21,317.99
Carp Lake	0.00	0.00	0.00	31,301.36
Center	0.00	0.00	0.00	0.00
Cross Village	0.00	0.00	0.00	0.00
Friendship	0.00	178,696.76	178,696.76	151,749.00
Little Traverse	0.00	478,732.74	478,732.74	284,138.53
Littlefield	0.00	13,347.14	13,347.14	5,847.47
Maple River	0.00	136,668.38	136,668.38	95,161.66
McKinley	0.00	0.00	0.00	0.00
Pleasantview	0.00	19,310.90	19,310.90	6,142.59
Readmond	0.00	97,559.98	97,559.98	53,505.88
Resort	0.00	118,947.84	118,947.84	107,624.26
Springvale	0.00	104,905.89	104,905.89	37,207.39
Wawatam	0.00	81,542.43	81,542.43	61,512.91
West Traverse	0.00	111,034.48	111,034.48	105,579.47
267. Totals	\$0.00	\$1,543,615.72	\$1,543,615.72	\$1,157,640.72

*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: Aggregate surface applied to a prepared subsurface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
L32	96,537.55	09/30/2020	Gravel

Work Type: Asphalt Wedging over 1.5" >

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
I55	116,546.14	09/30/2020	Asphalt
N22	38,906.15	09/30/2020	Asphalt
G36	170,594.46	09/30/2020	Asphalt
4107	28,246.53	09/30/2020	Asphalt
4108	49,417.01	09/30/2020	Asphalt

Work Type: Bit Resurf & Minor Widening

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4103	855,734.50	05/21/2020	Asphalt
A108	78,479.54	10/08/2020	Asphalt
4104	640,701.44	08/03/2020	Asphalt

Work Type: Bituminous overlays of 1.5 inches or less

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
E94	78,115.77	06/03/2020	Asphalt
E95	58,908.81	06/12/2020	Asphalt
E96	198,826.76	07/11/2020	Asphalt
C149	67,590.05	08/12/2020	Asphalt

Work Type: Construction of new culvert in same location of...

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
B133	13,524.73	09/01/2020	Asphalt
B134	22,247.20	09/01/2020	Asphalt

Year Ended - 2020

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

2176	16,097.55	09/01/2020	Asphalt
2179	16,606.23	09/01/2020	Asphalt

Work Type: Crush & Shape & Resurf

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
498	749,129.21	07/07/2020	Asphalt
2169	200,946.61	08/05/2020	Asphalt

Work Type: Crush, Added Gravel Base, Shape, & HMA Surf.

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2161	176,168.34	09/30/2020	Asphalt
A102	343,082.60	05/20/2020	Asphalt
E97	142,881.36	08/06/2020	Asphalt

Work Type: Drn Correct, Culv Repl

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
B125	13,802.88	06/29/2020	Asphalt

Work Type: Gravel Resurface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
H70	11,422.92	09/30/2020	Gravel

Work Type: Restoration of drainage for pavement

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
C147	12,123.32	05/15/2020	Gravel

Work Type: Surface mill and overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
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Year Ended - 2020

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

2173 531,411.31 10/07/2020 Asphalt

Work Type: Ultra-thin overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
F75	111,034.48	06/02/2020	Asphalt
Q18	81,542.43	06/17/2020	Asphalt

Year Ended - 2020

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

Sub Ledger Report

Line: 9 Other (Identify)

Account	Description	Amount (\$)
076	Townships Non Road Agreement	2,486.14
077	Villages	2,926.86
078	PA 207	0.00
078	MDOT Maint Advance	13,663.00
Adj	Adjustment	0.00

Line: 17 Deferred Revenue

Account	Description	Amount (\$)
339.04	Conservation Resource Alliance	7,884.35
339.05	PA 207 Deferred Revenue	0.00
339.06	DEF REV-SALE FED AID 20	467,404.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	Due to State FAS	9,823.96
283	ESCROW PERFORM DEPOST	20,000.00

Line: 49 Specify - County

Account	Description	Amount (\$)
450	Permits Non Specified P or L	25,425.00

Line: 49 Specify - Local

Account	Description	Amount (\$)
450	Permits Local Roads	25,180.00

Line: 49 Specify - Primary

Account	Description	Amount (\$)
450	Permits Primary Roads	12,270.00

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
557.03.1	PA 82	0.00
557.03.2	PA 207	0.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
632	Land Division	4,210.00
632.01	Road Closure	0.00

Year Ended - 2020

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

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
668	Royalties	5,457.50
677	Gain on Materials	2,914.64
678	Property Easement	2,500.00
691	Purchase Discounts	7.46

Line: 90 Other2 Other - Local

Account	Description	Amount (\$)
675.01	Cherry Lane	10,000.00
675.01	Manville Culvert	12,831.95
675.02	Conservation Resource Alliance	630,000.00
675.03	Tip of the Mitt	16,474.77
675.04	Little Traverse Bay Band of Odawa Indians	116,410.00
675.05	Grand Traverse Band of Ottawa and Chippewa Indians	0.00

Line: 90 Other2 Other - Primary

Account	Description	Amount (\$)
675.02	CRA	0.00
675.03	Tip of the Mitt	35,886.50
675.04	Little Traverse Bay Band of Odawa Indians	1,160,605.85

Line: 109 Other - Local

Account	Description	Amount (\$)
B129	Utility Pole Relocation	118,757.57
B130	Sewer Project	715.72
C147	Drainage Repair	12,123.32
Misc	Culverts	70,731.37

Line: 109 Other - Primary

Account	Description	Amount (\$)
2180	Signal Upgrade	9,760.64
MISC	Culverts	34,206.13

Line: 126 Other - County

Account	Description	Amount (\$)
A521	Non Road Project	17,280.98

Line: 143 Other - Primary

Account	Description	Amount (\$)
A510	Equipment	4,644.93
A510	Vouchers/AP	210,437.96
A510	Materials	141,967.64
A510	Receipts	(21,108.58)

Year Ended - 2020

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

Line: 155 Other Reimburse Charges - County

Account	Description	Amount (\$)
040	A/R Sundry	0.00

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
074	A/R ROAD COMMISSIONS	527.58
A510	Direct Equipment	4,644.93
A511	Indirect Equipment	31,563.06
A514	Other Distributive	7,601.13
A515	Administrative	7,236.17
A521	Other Non Road Project	4,519.13

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
A514	OTHER DISTRIBUTIVE	196,594.64
A521	Other Non Road Project	2,519.75

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
A514	OTHER DISTRIBUTIVE	175,520.44
A521	OTHER VILLAGE OF PELLSTON	2,249.64

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
724	HCSP	1,092.00

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
724	HCSP	(163.64)

Line: 193 Other - Cost of Operations

Account	Description	Amount (\$)
A521	OTHER NON ROAD PROJECTS	16,483.13

Line: 193 Other - Distributed Total

Account	Description	Amount (\$)
A521	OTHER NON ROAD PROJECTS	797.85

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
A514.451	Permit Expense	28,119.03
A514.703	Automobile Usage	2,684.80
A514.704	Trainings-Meetings	14,267.21
A514.705	General Engineering	41,552.78

Year Ended - 2020

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

A514.705	Inventory Management	205.17
A514.706	Weighmaster	32,240.97
A514.707	Roadsoft Data Collection	2,428.24
A514.712	Exec Order Covid 19	254,640.28
A514.729	General Eng. Supplies	184.70
A514.736	Clothing-Weather	16.99
A514.768	Signs & Barricades	394.55
A514.769	Guardrail Hardware	0.00
A514.794	Pit Maintenance	5,665.14
A514.801	Project Testing Services	0.00
A514.880	Umbrella Insurance	4,852.20
A514.890	Claims Paid	0.00
A514.932	Yard & Storage Tank Repair/Maintenance	894.08
A514.956	Safety Expense	18,102.91
A514.959	GWOA Adjustment	(4,836.00)
A514.968	Depreciation	11,885.79
A514.968	Deprec. Exp. - Eng. Equipment	0.00
A514.968	Deprec. Exp. - Storage Rd. Materials	0.00

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
518	TWA Salt Shed Repairs	145,883.00
A518	TWA Signal Energy	8,792.16
A518	TWA Welcome Center	29,618.00
A518	TWA Ditching M68	1,223.00
A518	TWA US 31 Banhoff	22,000.00
A518	Catch Basin Rehab	529,979.00

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
A517	Vouchers/Purchases	51,277.71
A517	GWOA	4,836.00
A517	Liability Insurance	7,101.32

Line: 242 Expenditure10

Account	Description	Amount (\$)
2161	North Conway Rd	35,233.67
2169	Atkins Road	40,189.32
2173	Pickerel Lake Road	106,282.26
4100	Wilderness Park Drive	4,152.44
4103	State Road	110,457.94
4104	State Road	128,140.29
498	Wilderness Park Drive	131,840.41
499	Wilderness Park Drive	9,417.42
A107	Rustic Road	1,056.78
C148	Eppler Road	1,275.36

Line: 243 707 Other

Account	Description	Amount (\$)
A511.735	Small Shop Tools	2,784.66

Year Ended - 2020

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

A511.791	PARTS INV ADJ	0.00
A511.801	JANITORIAL SERV	0.00
A511.935	Fueling System Maint.	0.00
A511.944	Tank Reg Fee	0.00
A511.968	Land Improvements Depreciation	21,179.64

Line: 244 244 Other

Account	Description	Amount (\$)
731	Janitor Supplies	3,258.02
884	CYBER SEC INS	1,089.99
A515.801	Cobra/HRA Administration	506.75
A515.802	FOIA Expense	498.50
A515.876	Bond Fee-Annual	0.00

Line: 245 245 Other

Account	Description	Amount (\$)
630	Other Overhead	(1,419.15)

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
2165	Guardrail	0.01
2171	Signs	1.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
2165	Guardrail	18,944.19
2171	Signs	168,888.83

Line: 259 Other Local System *Unit

Account	Description	Amount (\$)
B129	UTILITY POLE RELOCATION	1.00
B130	SEWER PROJECT	1.00
C147	Drainage Repair	0.09
MISC	Culverts	7.00

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
B129	UTILITY POLE RELOCATION	118,757.57
B130	SEWER PROJECT	715.72
C147	Drainage Repair	12,123.32
MISC	Culverts	70,731.37

Line: 259 Other Primary System *Unit

Account	Description	Amount (\$)
2180	Signal Upgrade	1.00
MISC	Culvert	3.00

Year Ended - 2020

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

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
2180	Signal Upgrade	9,760.64
MISC	Culvert	34,206.13