

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

February 17, 2021

Date

Year Ended - 2020

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

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

1. Cash	\$1,487,511.42
2. Investments	1,222,467.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	938,259.09
b. State Trunkline Maintenance	185,728.51
c. State Transportation Department - Other	117,817.32
d. Due on County Road Agreement	42,778.21
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	9,917.90

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	221,858.50
5. Road Materials	278,728.35
6. Equipment Materials and Parts	33,336.58
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS**\$4,538,402.88**

Year Ended - 2020

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$45,508.86
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	24,083.78
14. Advances	218,135.99
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	15,046.60
17. Deferred Revenue	470,671.21
18. Other	0.00

Fund Balances

19. Primary Road Fund	1,848,137.34
20. Local Road Fund	138,399.12
21. County Road Commission Fund	1,778,419.98
22. Total Fund Balances	3,764,956.44

23. TOTAL LIABILITIES AND FUND BALANCES

\$4,538,402.88

Year Ended - 2020

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$140,493.00
25. Land Improvements	\$25,177,659.62	
25 a.Less: Accumulated Depreciation	0.00	25,177,659.62
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	1,571,241.47	
27 a.Less: Accumulated Depreciation	(1,073,446.18)	497,795.29
28. Equipment - Road	8,459,575.48	
28 a.Less: Accumulated Depreciation	(6,916,476.13)	1,543,099.35
29. Equipment - Shop	189,122.20	
29 a.Less: Accumulated Depreciation	(168,093.61)	21,028.59
30. Equipment - Engineers	2,961.57	
30 a.Less: Accumulated Depreciation	(2,500.21)	461.36
31. Equipment - Yard and Storage	300,552.53	
31 a.Less: Accumulated Depreciation	(268,653.54)	31,898.99
32. Equipment and Furniture - Office	191,326.02	
32 a.Less: Accumulated Depreciation	(165,263.20)	26,062.82
33. Infrastructure	20,612,263.06	
33 a.Less: Accumulated Depreciation	(12,557,698.27)	8,054,564.79
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$35,493,063.81
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	27,438,499.02
	37 d.Infrastructure	8,054,564.79
	38. Total Equities	\$35,493,063.81
 <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		198,714.05
42. Installment/Lease Purchase Payable		110,643.00
43. Other		5,309,080.00
	44. Total Liabilities	\$5,618,437.05
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$261,781.16

Year Ended - 2020

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
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
Licenses and Permits				
49. Specify	0.00	0.00	46,370.00	46,370.00
Federal Sources				
50. Surface Tran. Program (STP)	0.00	0.00	0.00	0.00
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	0.00	0.00	0.00
56. Total Federal Sources	0.00	0.00	0.00	0.00
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,090.86	3,909.14		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	0.00	0.00		0.00
60. Allocation	3,057,977.14	1,962,622.20		5,020,599.34
61. Total MTF	3,064,068.00	1,966,531.34		5,030,599.34
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)	0.00	70,000.00		70,000.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	0.00	70,000.00		70,000.00
72. Total State Sources	\$3,064,068.00	\$2,036,531.34	\$0.00	\$5,100,599.34

Year Ended - 2020

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$0.00	\$2,312.85	\$0.00	\$2,312.85
74. Township Contr.	6,194.67	564,118.88	0.00	570,313.55
75. Other	0.00	64,884.90	0.00	64,884.90
76. Total Contributions	6,194.67	631,316.63	0.00	637,511.30
Charges for Service				
77. Trunkline Maintenance	0.00		959,979.04	959,979.04
78. Trunkline Non-maintenance	0.00		217,027.56	217,027.56
79. Salvage Sales	0.00	0.00	8,402.93	8,402.93
80. Other	0.00	0.00	4,021.59	4,021.59
81. Total Charges	0.00	0.00	1,189,431.12	1,189,431.12
Interest and Rents				
82. Interest Earned	12,814.58	710.84	17,129.47	30,654.89
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	12,814.58	710.84	17,129.47	30,654.89
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	8,403.98	8,403.98
88. Gain (Loss) Equip. Disp.	0.00	0.00	27,029.34	27,029.34
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	5,064.65	5,064.65
91. Total Other	0.00	0.00	40,497.97	40,497.97
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$3,083,077.25	\$2,668,558.81	\$1,293,428.56	\$7,045,064.62

Year Ended - 2020

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

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	525,579.38	851,954.73		1,377,534.11
105. Structures	0.00	0.00		0.00
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	525,579.38	851,954.73		1,377,534.11
Maintenance				
111. Roads	1,029,547.30	1,956,976.49		2,986,523.79
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	324,385.62	456,355.69		780,741.31
115. Traffic Control	48,965.70	53,707.33		102,673.03
116. Total Maintenance	1,402,898.62	2,467,039.51		3,869,938.13
117. Total Construction, Preservation And Maintenance	1,928,478.00	3,318,994.24		5,247,472.24
Other				
118. Trunkline Maintenance	0.00		847,444.73	847,444.73
119. Trunkline Non-maintenance	0.00		217,027.56	217,027.56
120. Administrative Expense	137,772.64	237,112.68		374,885.32
121. Equipment - Net	27,270.08	60,508.93	17,012.71	104,791.72
122. Capital Outlay - Net	0.00	0.00	51,172.08	51,172.08
123. Debt Principal Payment	0.00	0.00	90,082.77	90,082.77
124. Interest Expense	0.00	0.00	3,164.43	3,164.43
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	72,485.52	72,485.52
127. Total Other	165,042.72	297,621.61	1,298,389.80	1,761,054.13
128. Total Expenditures	\$2,093,520.72	\$3,616,615.85	\$1,298,389.80	\$7,008,526.37

Year Ended - 2020

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

STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	\$3,083,077.25	\$2,668,558.81	\$1,293,428.56	\$7,045,064.62
130. Total Expenditures	2,093,520.72	3,616,615.85	1,298,389.80	7,008,526.37
131. Excess of Revenues Over (Under) Expenditures	989,556.53	(948,057.04)	(4,961.24)	36,538.25
132. Optional Transfers				
132 a. Primary to Local (50%)	(700,000.00)	700,000.00		0.00
132 b. Local to Primary (15%)	0.00	0.00		0.00
133. Emergency Transfers (Local to Primary)	0.00	0.00		0.00
134. Total Optional Transfers	(700,000.00)	700,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	289,556.53	(248,057.04)	(4,961.24)	36,538.25
136. Beginning Fund	1,558,580.81	86,456.16	2,083,381.22	3,728,418.19
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,558,580.81	86,456.16	2,083,381.22	3,728,418.19
139. Interfund Transfer(County to Primary and/or Local)	0.00	300,000.00	(300,000.00)	0.00
140. Ending Fund Balance	\$1,848,137.34	\$138,399.12	\$1,778,419.98	\$3,764,956.44

Year Ended - 2020

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$475,957.37	
142. Depreciation	<u>566,197.44</u>	
143. Other	<u>247,719.64</u>	
144. Total Direct		<u>1,289,874.45</u>

145. Indirect Equipment Expense		<u>406,327.86</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>222,695.56</u>	
148. Total Operating		<u>\$222,695.56</u>

149. TOTAL EQUIPMENT EXPENSE \$1,918,897.87**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	<u>104,083.28</u>	<u>176,269.95</u>		<u>280,353.23</u>
152. Maintenance	<u>368,003.79</u>	<u>871,232.90</u>		<u>1,239,236.69</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	5,055.57	5,055.57
154. MDOT	<u>0.00</u>		<u>242,931.56</u>	<u>242,931.56</u>
155. Other Reimbursable Charges	<u>0.00</u>	<u>0.00</u>	<u>46,529.10</u>	<u>46,529.10</u>
156. All Other Charges	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
157. Total Equipment Rental Credits	<u>472,087.07</u>	<u>1,047,502.85</u>	<u>294,516.23</u>	<u>1,814,106.15</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>104,791.72</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$472,087.07</u>	<u>\$1,047,502.85</u>	<u>\$294,516.23</u>	<u>\$1,814,106.15</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	26.02 %	57.74 %	16.23 %	100.00 %
161. Prorated Total Equipment Expense	<u>499,357.15</u>	<u>1,108,011.78</u>	<u>311,528.94</u>	<u>1,918,897.87</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>27,270.08</u>	<u>60,508.93</u>	<u>17,012.71</u>	<u>104,791.72</u>

Year Ended - 2020

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

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	57,000.78	85,578.88
165. Primary Maintenance	172,775.75	259,399.21
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	98,154.69	147,365.87
168. Local Maintenance	330,319.64	495,929.85
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	190,279.20	285,678.25
171. Equipment Expense - Indirect	71,441.08	107,259.03
172. Equipment Expense - Operating	0.00	0.00
173. Administration	158,573.12	238,075.90
174. State Trunkline Maintenance	176,498.15	
175. Sundry Account Rec.	5,033.37	
176. Capital Outlay	12,955.08	0.00
177. Other	3,851.83	5,783.00
178. Total Payroll	\$1,276,882.69	
179. Less Applicable Payroll	(194,486.60)	
180. Total Applicable Labor Cost	\$1,082,396.09	Total Distributive \$1,625,069.99

	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	\$212,287.91	\$27,676.00	\$1,171,071.38	\$457,037.58	\$7,197.00	\$3,495.00	\$1,878,764.87
182. Less: Benefits Recovered	(27,819.22)	(3,626.79)	(153,462.76)	(59,892.38)	(943.13)	(458.00)	(246,202.28)
183. Less: Refunds	0.00	(7,492.60)	0.00	0.00	0.00	0.00	(7,492.60)
184. Benefits to be Distributed	184,468.69	16,556.61	1,017,608.62	397,145.20	6,253.87	3,037.00	1,625,069.99
185. Applicable Labor Cost	1,082,396.09	1,082,396.09	1,082,396.09	1,082,396.09	1,082,396.09	1,082,396.09	
186. Factor	0.170426	0.015296	0.940144	0.366913	0.005778	0.002806	1.501363

Year Ended - 2020

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

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	514,588.95	10,990.59
189. Primary Maintenance	1,373,561.99	29,336.54
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	834,139.06	17,815.55
192. Local Maintenance	2,415,450.31	51,589.20
193. Other	0.00	0.00
194. TOTAL	\$5,137,740.31	\$109,731.88

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	0.00	41,862.33	57,535.37	0.00	10,334.18	\$109,731.88
196. Applicable Operation Cost	5,137,740.31	5,137,740.31	5,137,740.31	5,137,740.31	5,137,740.31	
197. Factor	0.000000	0.008148	0.011199	0.000000	0.002011	\$0.021358

Year Ended - 2020

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

ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	371,203.76	598,972.00	154,375.62	252,982.73	525,579.38	851,954.73
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,183,063.31	2,221,360.63	219,835.31	245,678.88	1,402,898.62	2,467,039.51
202. Total	<u>\$1,554,267.07</u>	<u>\$2,820,332.63</u>	<u>\$374,210.93</u>	<u>\$498,661.61</u>	<u>\$1,928,478.00</u>	<u>\$3,318,994.24</u>

Year Ended - 2020

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

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$168,043.58	\$8,454.57
204. Fringe Benefits	212,636.39	10,770.26
205. Equipment Rental	227,325.68	15,605.88
206. Materials	151,699.73	163,096.87
207. Handling Charges	0.00	0.00
208. Overhead	87,739.35	19,099.98
209. Other	0.00	0.00
210. Total Charges for Current Year	\$847,444.73	\$217,027.56
211. Beginning Balance	11,700.00	110,832.69
212. Sub-Total	859,144.73	327,860.25
213. Less Credits	(673,416.22)	(210,042.93)
214. Ending Balance	\$185,728.51	\$117,817.32

Year Ended - 2020

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	42,407.50
217. Equipment Road (976, 981)	626,649.07
218. Equipment Shop (977)	3,705.80
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	8,321.30
221. Equipment Office (980)	2,889.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$683,972.67</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	683,972.67	683,972.67
225. Less: Equipment Retirements 689	0.00	0.00	(3,791.66)	(3,791.66)
226. Sub-total	0.00	0.00	680,181.01	680,181.01
227. Less: Depreciation and Depletion 968	0.00	0.00	(629,008.93)	(629,008.93)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$51,172.08</u>	<u>\$51,172.08</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	26,616,493.92	26,616,493.92
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>27,029.34</u>	<u>27,029.34</u>

Year Ended - 2020

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

PRESERVATION EXPENDITURES - 90% OF MTF RETURNS

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

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$5,030,599.34</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>374,885.32</u>
234. Total Capital Outlay (from Page 13)			<u>683,972.67</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>90,082.77</u>
236. Interest Expense (from Page 6 Expenditures)			<u>3,164.43</u>
236 a. Total Deductions			<u>1,152,105.19</u>
236 b. Adjusted MTF Returns			<u>3,878,494.15</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$525,579.38</u>	<u>\$851,954.73</u>	<u>1,377,534.11</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,402,898.62</u>	<u>2,467,039.51</u>	<u>3,869,938.13</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>1,928,478.00</u>	<u>3,318,994.24</u>	<u>5,247,472.24</u>
241. 90% of Adjusted MTF Returns			<u>3,490,644.74</u>

Year Ended - 2020

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

**TEN YEARS OF QUALIFIED EXPENDITURES
FOR NON MOTORIZED IMPROVEMENTS**
(for Compliance with Section 10K of Act 51)

Fiscal Year	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Expenditures (\$)	<u>353,151.68</u>	<u>357,900.72</u>	<u>482,706.91</u>	<u>264,340.73</u>	<u>553,298.55</u>
Fiscal Year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Expenditures (\$)	<u>661,810.72</u>	<u>669,514.38</u>	<u>262,871.80</u>	<u>468,014.05</u>	<u>484,199.55</u>
242. TOTAL					<u>\$4,557,809.09</u>

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

$$\underline{5,030,599.34} \times .10 = \underline{503,059.93}$$

Year Ended - 2020

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

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$41,974.55
712-724	Fringe Benefits - Shop Employees	63,019.10
721	Drug Testing	2,804.12
728	Office Supplies - Shop	807.05
731	Janitor Supplies - Shop	1,529.63
733	Welding Supplies	1,947.80
734	Safety Supplies - Shop	5,368.82
736	Tire Shop Supplies	7,858.68
737	Shop Supplies	34,914.00
791	Equipment Material/Parts Inventory Adjustment	110.83
801	Contractual Services - Shop	4,024.55
805	Health Services	218.00
806	Laundry Services	2,181.74
807	Data Processing - Shop	0.00
810	Education Expense - Shop	8,916.64
850-859	Communications - Shop	2,064.62
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	893.53
875	Insurance - Shop Buildings	7,750.50
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	40,389.91
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	26,120.43
931	Buildings Repairs and Maintenance	27,351.48
932	Yard and Storage Repairs and Maintenance	10,778.69
933	Shop Equipment Repairs and Maintenance	40,571.95
934	Office Equipment Repairs and Maintenance	322.55
941	Equipment Rental - Shop Pickup/Wrecker	18,909.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	42,091.67
968	Depreciation - Storage Building	4,768.92
968	Depreciation - Shop Equipment	5,590.08
968	Depreciation - Stockroom Expense	0.00
707	Other:	3,049.02
	243. TOTAL	\$406,327.86

Year Ended - 2020

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

ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION

(for Compliance with Section 14(4) of Act 51)

Account Number	Account Name	Amount Recorded
703-708	Salaries and Wages	\$157,868.78
709-714	Administrative Leave	0.00
724	Fringe Benefits	237,968.87
727	Postage	1,772.65
728	Office Supplies	3,086.70
730	Dues and Subscriptions	10,757.85
801	Contractual Services	5,883.82
803	Legal Services	448.00
804	Auditing and Accounting Services	16,125.00
807	Data Processing	7,808.00
810	Education	0.00
850-853	Communications	3,138.82
861	Travel and Mileage	1,680.87
862	Freight	136.46
873	Public Relations	0.00
874	Advertising	734.11
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	460.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	11,730.42
882	Insurance - General Liability	0.00
920-923	Utilities	3,162.57
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	778.77
942	Building Rental	0.00
955-956	Miscellaneous	890.51
966-967	Overhead	0.00
968	Depreciation - Buildings	5,063.09
968	Depreciation - Engineering Equipment	71.90
968	Depreciation - Office Equipment and Furniture	5,225.83
	Other:	7,274.87
	244. TOTAL	\$482,067.89
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(303.84)
629	Overhead - State Trunkline Maintenance	(106,839.38)
691	Purchase Discounts	(39.35)
	Other:	0.00
	Total Credits to Administrative Expense	\$(107,182.57)
	245. Net Administrative Expense	\$374,885.32

Year Ended - 2020

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

Forest Road Report

This information is required by Act 231, P.A. of 1987, as amended.

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
Gallagher Road	West Branch Township	35,000.00	Reconstruction
Scribner Road	Klacking Township	35,000.00	Reconstruction
	246. Total	<u>\$70,000.00</u>	

Year Ended - 2020

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

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

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
247. New Construction, New Location	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		\$0.00		\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	1.00 mi.	x \$479,739.52	2.50 mi.	\$520,776.59
252. Resurfacing	0.00 mi.	0.00	0.00 mi.	0.00
253. Gravel Surfacing	0.30 mi.	45,839.86	9.03 mi.	219,411.47
254. Paving Gravel Roads	0.00 mi.	0.00	0.96 mi.	111,766.67
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		525,579.38		851,954.73
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		0.00		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$525,579.38		\$851,954.73

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

Year Ended - 2020

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

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Churchill	33.33	0.00	90,824.25	10.57	0.00	26,234.74	1,713	33,180.81
Cumming	36.75	0.00	100,143.75	5.87	0.00	14,569.34	698	13,520.26
Edwards	32.94	0.00	89,761.50	16.12	0.00	40,009.84	1,413	27,369.81
Foster	142.94	0.00	389,511.51	32.84	0.00	81,508.88	843	16,328.91
Goodar	18.67	0.00	50,875.75	18.92	0.00	46,959.44	398	7,709.26
Hill	37.81	0.00	103,032.25	22.60	0.00	56,093.20	1,361	26,362.57
Horton	17.42	0.00	47,469.50	21.76	0.00	54,008.32	927	17,955.99
Klacking	29.88	0.00	81,423.00	19.66	0.00	48,796.12	614	11,893.18
Logan	25.02	0.00	68,179.50	21.64	0.00	53,710.48	551	10,672.87
Mills	46.98	0.00	128,020.50	14.59	0.00	36,212.38	4,291	83,116.67
Ogemaw	32.11	0.00	87,499.75	2.04	0.00	5,063.28	1,223	23,689.51
Richland	29.79	0.00	81,177.75	28.91	0.00	71,754.62	914	17,704.18
Rose	60.40	0.00	164,590.00	12.11	0.00	30,057.02	1,368	26,498.16
West Branch	43.32	0.00	118,047.00	19.75	0.00	49,019.50	2,593	50,226.41
266. Totals	587.36	0.00	\$1,600,556.01	247.38	0.00	\$613,997.16	18,907	\$366,228.59
Local Road Rate Per Mile			2725	Primary Road Rate Per Mile			2482	
Local Urban Road Rate Per Mile			2366	Primary Urban Road Rate Per Mile			14196	
Population Rate Per Capita			19.37					

Year Ended - 2020

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

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Churchill	0.00	39,541.65	39,541.65	13,691.32
Cumming	0.00	18,269.29	18,269.29	16,875.34
Edwards	0.00	182,453.06	182,453.06	84,211.32
Foster	0.00	0.00	0.00	14,497.34
Goodar	0.00	0.00	0.00	6,976.00
Hill	0.00	111,766.67	111,766.67	94,567.33
Horton	0.00	10,533.28	10,533.28	2,750.00
Klackung	0.00	218,501.79	218,501.79	110,250.01
Logan	0.00	409,375.20	409,375.20	27,309.69
Mills	0.00	51,558.80	51,558.80	97,024.27
Ogemaw	0.00	0.00	0.00	2,439.99
Richland	0.00	134,162.38	134,162.38	35,492.40
Rose	0.00	88,059.93	88,059.93	24,228.54
West Branch	0.00	113,312.06	113,312.06	40,000.00
267. Totals	\$0.00	\$1,377,534.11	\$1,377,534.11	\$570,313.55

*The Township Contributions Totals and the Funds expended for Construction and Preservation amount may not balance. The Township Contributions list all funds contributed by each township and will balance back to the amount reported on the Statement of Revenues, Line 74, Township Contributions.

The total funds expended are for Construction and Preservation only. They do not contain funds expended for Routine Preventative Maintenance.

Year Ended - 2020

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

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Bituminous < 1.5 inch

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Beachwood Huron Pines cmp	8,007.35	09/19/2020	Asphalt
Stewart Drive paving	111,766.67	06/12/2020	Asphalt

Work Type: Bituminous Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
State Road Phase VIII	299,761.95	08/20/2020	Asphalt

Work Type: Drn Correct, Culv Repl

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Cranberry Lake Road	30,767.47	05/07/2020	Gravel
Sage Lake Rd	15,103.17	06/04/2020	Asphalt
Henderson Lake Road	103,394.91	09/01/2020	Asphalt
McCauley Road culvert	4,380.93	05/26/2020	Gravel

Work Type: Gravel Resurface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Beach Road`	37,511.01	09/08/2020	Gravel
Gallagher Road	113,312.06	08/19/2020	Gravel
Green Road Gravel	8,700.02	07/23/2020	Gravel
Lehman Road Gravel	19,939.14	07/08/2020	Gravel
McCauley Road Gravel	20,029.70	07/23/2020	Gravel
Fournier Road Gravel	19,746.68	07/23/2020	Gravel
Kartes Road Gravel	16,823.19	07/23/2020	Gravel
Priddy Road Gravel	20,296.97	07/23/2020	Gravel
Tee Lake Gravel	14,763.07	07/07/2020	Gravel
Green Road Gravel finish	1,381.11	07/23/2020	Gravel
Jackpine Drive Gravel	12,491.74	05/12/2020	Gravel
West 3 rd Street Gravel	12,630.45	05/06/2020	Gravel
West 4 th Street Gravel	17,997.21	05/06/2020	Gravel
Woodwill Ln Gravel	8,439.40	05/05/2020	Gravel

Year Ended - 2020

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

State Road Lift and Gravel 45,839.86 09/11/2020 Gravel

Work Type: Recnst Exist, No Widen

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
North Ogemaw	39,541.65	06/01/2020	Asphalt

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Scribner Rd Gravel and Ditch	215,123.13	07/14/2020	Gravel
Greenwood Road	47,730.47	06/03/2020	Asphalt
Rau Road	10,533.28	05/19/2020	Asphalt
State Road Phase IX	3,215.74	09/01/2020	Gravel
Esmond Road	3,166.12	09/01/2020	Gravel
Townline Road	3,378.66	09/01/2020	Gravel