

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

The financial report accurately reflects the Revenues and Expenditures of all road work and funds by systems, and conforms with the requirements of Act 51, Public Acts of 1951, as amended

ATTEST

Chief Financial Officer

Chairman

Date

Year Ended - 2020

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

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

1. Cash	\$698,811.48
2. Investments	19,038.39
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,110,723.06
b. State Trunkline Maintenance	62,244.12
c. State Transportation Department - Other	9,229.37
d. Due on County Road Agreement	0.00
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	46,586.33

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	327,736.63
5. Road Materials	170,603.97
6. Equipment Materials and Parts	142,408.69
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS**\$2,587,382.04**

Year Ended - 2020

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$144,357.60
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	71,646.27
14. Advances	206,755.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	27,032.18

Fund Balances

19. Primary Road Fund	89,830.56
20. Local Road Fund	0.00
21. County Road Commission Fund	2,047,760.43
22. Total Fund Balances	2,137,590.99

23. TOTAL LIABILITIES AND FUND BALANCES**\$2,587,382.04**

Year Ended - 2020

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$25,236.18
25. Land Improvements	\$360,141.10	
25 a.Less: Accumulated Depreciation	(345,610.95)	14,530.15
26. Depletable Assets	219,846.44	
26 a.Less: Accumulated Depreciation	0.00	219,846.44
27. Buildings	4,995,647.73	
27 a.Less: Accumulated Depreciation	(2,362,367.35)	2,633,280.38
28. Equipment - Road	9,832,737.04	
28 a.Less: Accumulated Depreciation	(8,048,905.30)	1,783,831.74
29. Equipment - Shop	451,977.15	
29 a.Less: Accumulated Depreciation	(439,265.43)	12,711.72
30. Equipment - Engineers	55,275.70	
30 a.Less: Accumulated Depreciation	(55,275.70)	0.00
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	81,170.56	
32 a.Less: Accumulated Depreciation	(73,251.38)	7,919.18
33. Infrastructure	49,682,591.38	
33 a.Less: Accumulated Depreciation	(9,797,095.95)	39,885,495.43
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$44,582,851.22
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	4,697,355.79
	37 d.Infrastructure	39,885,495.43
	38. Total Equities	\$44,582,851.22
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		1,395,000.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		73,104.60
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$1,468,104.60
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2020

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
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	37,860.00	37,860.00
Federal Sources				
50. Surface Tran. Program (STP)	484,856.01	0.00	0.00	484,856.01
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	48,366.99	0.00	0.00	48,366.99
53. Bridge	257,957.27	0.00	0.00	257,957.27
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	88,250.28	0.00	88,250.28
56. Total Federal Sources	791,180.27	88,250.28	0.00	879,430.55
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,689.71	4,310.29		10,000.00
58. Snow Removal	0.00	219,419.05		219,419.05
59. Urban Road	266,949.74	72,905.63		339,855.37
60. Allocation	3,217,347.58	2,437,325.15		5,654,672.73
61. Total MTF	3,489,987.03	2,733,960.12		6,223,947.15
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	1,553,984.71	0.00	0.00	1,553,984.71
64. Total Other	1,553,984.71	0.00	0.00	1,553,984.71
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)	73,587.28	0.00		73,587.28
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	73,587.28	0.00		73,587.28
72. Total State Sources	\$5,117,559.02	\$2,733,960.12	\$0.00	\$7,851,519.14

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	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	452,229.67	0.00	452,229.67
75. Other	0.00	52,698.43	0.00	52,698.43
76. Total Contributions	0.00	504,928.10	0.00	504,928.10
Charges for Service				
77. Trunkline Maintenance	0.00		859,171.26	859,171.26
78. Trunkline Non-maintenance	0.00		22,568.00	22,568.00
79. Salvage Sales	0.00	0.00	345.54	345.54
80. Other	0.00	0.00	112,449.48	112,449.48
81. Total Charges	0.00	0.00	994,534.28	994,534.28
Interest and Rents				
82. Interest Earned	12,423.63	56.58	23,608.16	36,088.37
83. Property Rentals	0.00	0.00	150.00	150.00
84. Total Interest/Rents	12,423.63	56.58	23,758.16	36,238.37
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	0.00	0.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	0.00	0.00
91. Total Other	0.00	0.00	0.00	0.00
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	\$5,921,162.92	\$3,327,195.08	\$1,056,152.44	\$10,304,510.44

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	4,835,405.14	931,032.63		5,766,437.77
105. Structures	477,394.77	36,523.12		513,917.89
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.	5,312,799.91	967,555.75		6,280,355.66
Maintenance				
111. Roads	625,727.19	1,716,689.45		2,342,416.64
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	560,648.23	377,655.52		938,303.75
115. Traffic Control	149,028.34	100,260.25		249,288.59
116. Total Maintenance	1,335,403.76	2,194,605.22		3,530,008.98
117. Total Construction, Preservation And Maintenance	6,648,203.67	3,162,160.97		9,810,364.64
Other				
118. Trunkline Maintenance	0.00		853,955.27	853,955.27
119. Trunkline Non-maintenance	0.00		22,567.99	22,567.99
120. Administrative Expense	240,927.78	114,595.23		355,523.01
121. Equipment - Net	64,415.14	151,418.82	52,637.30	268,471.26
122. Capital Outlay - Net	0.00	0.00	34,497.49	34,497.49
123. Debt Principal Payment	0.00	0.00	320,000.00	320,000.00
124. Interest Expense	0.00	0.00	38,587.50	38,587.50
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	305,342.92	266,014.05	1,322,245.55	1,893,602.52
128. Total Expenditures	\$6,953,546.59	\$3,428,175.02	\$1,322,245.55	\$11,703,967.16

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	\$5,921,162.92	\$3,327,195.08	\$1,056,152.44	\$10,304,510.44
130. Total Expenditures	6,953,546.59	3,428,175.02	1,322,245.55	11,703,967.16
131. Excess of Revenues Over (Under) Expenditures	(1,032,383.67)	(100,979.94)	(266,093.11)	(1,399,456.72)
132. Optional Transfers				
132 a. Primary to Local (50%)	(95,435.15)	95,435.15		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	(95,435.15)	95,435.15		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,127,818.82)	(5,544.79)	(266,093.11)	(1,399,456.72)
136. Beginning Fund	1,217,649.38	5,544.79	2,313,853.54	3,537,047.71
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,217,649.38	5,544.79	2,313,853.54	3,537,047.71
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$89,830.56	\$0.00	\$2,047,760.43	\$2,137,590.99

Year Ended - 2020

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$323,269.00	
142. Depreciation	<u>598,860.66</u>	
143. Other	<u>319,054.16</u>	
144. Total Direct		<u>1,241,183.82</u>

145. Indirect Equipment Expense		<u>642,893.53</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>217,551.17</u>	
148. Total Operating		<u>\$217,551.17</u>

149. TOTAL EQUIPMENT EXPENSE \$2,101,628.52

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	262.14	46,014.66		46,276.80
152. Maintenance	439,572.97	987,893.03		1,427,466.00
153. Inventory Operations	0.00	0.00	14,352.59	14,352.59
154. MDOT	0.00		316,031.37	316,031.37
155. Other Reimbursable Charges	0.00	0.00	1,408.04	1,408.04
156. All Other Charges	0.00	0.00	27,622.46	27,622.46
157. Total Equipment Rental Credits	<u>439,835.11</u>	<u>1,033,907.69</u>	<u>359,414.46</u>	<u>1,833,157.26</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>268,471.26</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$439,835.11</u>	<u>\$1,033,907.69</u>	<u>\$359,414.46</u>	<u>\$1,833,157.26</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	23.99 %	56.40 %	19.61 %	100.00 %
161. Prorated Total Equipment Expense	<u>504,250.25</u>	<u>1,185,326.51</u>	<u>412,051.76</u>	<u>2,101,628.52</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>64,415.14</u>	<u>151,418.82</u>	<u>52,637.30</u>	<u>268,471.26</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.	1,903.15	2,430.54
165. Primary Maintenance	231,605.60	295,786.50
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	19,022.37	24,293.72
168. Local Maintenance	406,493.60	519,138.93
169. Inventory	4,206.96	0.00
170. Equipment Expense - Direct	141,963.10	181,305.90
171. Equipment Expense - Indirect	71,104.64	90,808.66
172. Equipment Expense - Operating	0.00	0.00
173. Administration	187,093.32	0.00
174. State Trunkline Maintenance	197,086.74	
175. Sundry Account Rec.	498.87	
176. Capital Outlay	7,598.31	9,703.90
177. Other	5,314.41	6,787.10
178. Total Payroll	\$1,273,891.07	
179. Less Applicable Payroll	(388,885.89)	
180. Total Applicable Labor Cost	\$885,005.18	Total Distributive \$1,130,255.25

	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	\$204,036.83	\$78,606.60	\$593,528.26	\$479,162.98	\$7,579.24	\$0.00	\$1,362,913.91
182. Less: Benefits Recovered	(32,141.26)	(12,382.64)	(93,496.59)	(75,481.00)	(1,193.94)	0.00	(214,695.43)
183. Less: Refunds	0.00	(17,963.23)	0.00	0.00	0.00	0.00	(17,963.23)
184. Benefits to be Distributed	171,895.57	48,260.73	500,031.67	403,681.98	6,385.30	0.00	1,130,255.25
185. Applicable Labor Cost	885,005.18	885,008.18	885,008.18	885,008.18	885,008.18	885,008.18	
186. Factor	0.194231	0.054531	0.565002	0.456134	0.007215	0.000000	1.277113

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.	5,271,555.25	41,244.65
189. Primary Maintenance	1,325,045.74	10,367.16
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	960,044.37	7,511.39
192. Local Maintenance	2,177,567.92	17,028.16
193. Other	0.00	0.00
194. TOTAL	\$9,734,213.28	\$76,151.36

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	8,012.96	258.44	46,583.50	0.00	21,296.46	\$76,151.36
196. Applicable Operation Cost	9,734,213.28	9,734,213.28	9,734,213.28	9,734,213.28	9,734,213.28	
197. Factor	0.000823	0.000027	0.004786	0.000000	0.002188	\$0.007824

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.	4,595.83	116,051.30	5,308,204.08	851,504.45	5,312,799.91	967,555.75
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	29,134.56	3,870.33	1,306,269.20	2,190,734.89	1,335,403.76	2,194,605.22
202. Total	<u>\$33,730.39</u>	<u>\$119,921.63</u>	<u>\$6,614,473.28</u>	<u>\$3,042,239.34</u>	<u>\$6,648,203.67</u>	<u>\$3,162,160.97</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	\$194,364.26	\$2,722.48
204. Fringe Benefits	206,454.89	2,831.38
205. Equipment Rental	312,222.60	3,808.77
206. Materials	38,015.94	208.00
207. Handling Charges	0.00	0.00
208. Overhead	83,885.22	1,768.01
209. Other	19,012.36	11,229.35
210. Total Charges for Current Year	\$853,955.27	\$22,567.99
211. Beginning Balance	52,110.15	134,621.99
212. Sub-Total	906,065.42	157,189.98
213. Less Credits	(843,821.30)	(147,960.61)
214. Ending Balance	\$62,244.12	\$9,229.37

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)	0.00
217. Equipment Road (976, 981)	801,064.37
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$801,064.37</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	801,064.37	801,064.37
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	801,064.37	801,064.37
227. Less: Depreciation and Depletion 968	0.00	0.00	(766,566.88)	(766,566.88)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$34,497.49</u>	<u>\$34,497.49</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	4,662,858.30	4,662,858.30
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>0.00</u>	<u>0.00</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>\$6,223,947.15</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>355,523.01</u>
234. Total Capital Outlay (from Page 13)			<u>801,064.37</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>320,000.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>38,587.50</u>
236 a. Total Deductions			<u>1,515,174.88</u>
236 b. Adjusted MTF Returns			<u>4,708,772.27</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$5,312,799.91</u>	<u>\$967,555.75</u>	<u>6,280,355.66</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,335,403.76</u>	<u>2,194,605.22</u>	<u>3,530,008.98</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>6,648,203.67</u>	<u>3,162,160.97</u>	<u>9,810,364.64</u>
241. 90% of Adjusted MTF Returns			<u>4,237,895.04</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>3,913.73</u>	<u>0.00</u>	<u>0.00</u>	<u>171,497.74</u>	<u>435,458.96</u>
Fiscal Year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Expenditures (\$)	<u>4,588.37</u>	<u>180,610.00</u>	<u>297,770.00</u>	<u>0.00</u>	<u>187,800.00</u>
242. TOTAL					<u>\$1,281,638.80</u>

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

$$\underline{6,223,947.15} \times .10 = \underline{622,394.72}$$

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	\$48,522.29
712-724	Fringe Benefits - Shop Employees	61,968.44
721	Drug Testing	8,005.13
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	9,502.03
733	Welding Supplies	0.00
734	Safety Supplies - Shop	4,024.60
736	Tire Shop Supplies	0.00
737	Shop Supplies	37,870.82
791	Equipment Material/Parts Inventory Adjustment	4,679.89
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	2,450.80
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	0.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	35,719.24
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	20,346.50
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	64,135.08
931	Buildings Repairs and Maintenance	120,881.88
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	0.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	10,816.26
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	124,877.88
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	4,696.68
968	Depreciation - Stockroom Expense	0.00
707	Other:	84,396.01
	243. TOTAL	\$642,893.53

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	\$186,544.19
709-714	Administrative Leave	0.00
724	Fringe Benefits	116,130.92
727	Postage	552.40
728	Office Supplies	11,103.89
730	Dues and Subscriptions	11,601.59
801	Contractual Services	145.00
803	Legal Services	4,997.75
804	Auditing and Accounting Services	36,600.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	0.00
861	Travel and Mileage	3,450.14
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,712.25
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	200.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	20,418.63
931	Building Repair/Maintenance	1,071.44
934	Office Equipment Repair/Maintenance	8,144.73
942	Building Rental	0.00
955-956	Miscellaneous	4,282.76
966-967	Overhead	0.00
968	Depreciation - Buildings	32,034.24
968	Depreciation - Engineering Equipment	85.25
968	Depreciation - Office Equipment and Furniture	3,106.25
	Other:	998.76
	244. TOTAL	\$443,180.19
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(85,653.23)
691	Purchase Discounts	(575.76)
	Other:	(1,428.19)
	Total Credits to Administrative Expense	\$(87,657.18)
	245. Net Administrative Expense	\$355,523.01

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>
County-Wide HMA	Various	73,587.33	Resurfacing
246. Total		<u>\$73,587.33</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	0.00	mi. x	\$0.00	0.00	mi.	\$0.00
252. Resurfacing	58.66	mi.	4,835,405.14	6.64	mi.	856,159.47
253. Gravel Surfacing	0.00	mi.	0.00	1.80	mi.	74,873.16
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			4,835,405.14			931,032.63
BRIDGES						
261. Replacement	0.00	ea.	0.00	0.00	ea.	0.00
262. Recondition or Repair	3.00	ea.	477,394.77	0.00	ea.	0.00
263. Replace with Culvert	0.00	ea.	0.00	1.00	ea.	36,523.12
264. Bridge Subtotals			477,394.77			36,523.12
265. TOTAL PRESERVATION - STRUCT IMP			\$5,312,799.91			\$967,555.75

*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 (\$)
Arcadia	34.10	0.00	92,922.50	7.80	0.00	19,359.60	553	10,711.61
Bear Lake	52.22	0.00	142,299.50	21.58	0.00	53,561.56	1,080	20,919.60
Brown	45.09	0.00	122,870.25	19.72	0.00	48,945.04	588	11,389.56
Cleon	41.64	0.00	113,469.00	28.50	0.00	70,737.00	491	9,510.67
Dickson	91.83	0.00	250,236.75	32.00	0.00	79,424.00	735	14,236.95
Filer	35.32	13.41	127,975.06	11.03	6.73	122,915.54	1,966	38,081.42
Manistee	49.10	9.97	157,386.52	15.74	6.12	125,946.20	2,479	48,018.23
Maple Grove	57.84	0.00	157,614.00	14.80	0.00	36,733.60	639	12,377.43
Marilla	36.05	0.00	98,236.25	17.40	0.00	43,186.80	268	5,191.16
Norman	127.64	0.00	347,819.00	25.90	0.00	64,283.80	1,189	23,030.93
Onekama	40.27	0.00	109,735.75	7.83	0.00	19,434.06	751	14,546.87
Pleasanton	45.99	0.00	125,322.75	18.80	0.00	46,661.60	573	11,099.01
Springdale	37.84	0.00	103,114.00	25.80	0.00	64,035.60	498	9,646.26
Stronach	83.33	3.72	235,875.78	19.13	3.20	92,907.86	655	12,687.35
266. Totals	778.26	27.10	\$2,184,877.11	266.03	16.05	\$888,132.26	12,465	\$241,447.05

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* (\$)
Arcadia	0.00	155,193.68	155,193.68	76,994.42
Bear Lake	0.00	81,486.77	81,486.77	0.00
Brown	0.00	304,331.31	304,331.31	90,970.73
Cleon	0.00	349,237.19	349,237.19	0.00
Dickson	0.00	802,712.17	802,712.17	0.00
Filer	0.00	1,260,284.91	1,260,284.91	54,951.22
Manistee	0.00	618,836.02	618,836.02	90,970.73
Maple Grove	0.00	117,081.30	117,081.30	0.00
Marilla	0.00	139,825.96	139,825.96	0.00
Norman	0.00	825,157.26	825,157.26	0.00
Onekama	0.00	2,163.05	2,163.05	0.00
Pleasanton	0.00	181,565.76	181,565.76	0.00
Springdale	0.00	181,551.82	181,551.82	0.00
Stronach	0.00	1,260,928.46	1,260,928.46	138,342.57
267. Totals	\$0.00	\$6,280,355.66	\$6,280,355.66	\$452,229.67

*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: Crush & Shape & Resurf

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459-0910	619,257.53	08/29/2020	Asphalt

Work Type: Hot Mixed Asphalt Resurfacing (One Course)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459-1304	1,683,838.52	07/23/2020	Asphalt
459-045	196,457.42	08/29/2020	Asphalt
489-1408	310,027.42	08/29/2020	Asphalt

Work Type: New Gravel added to graded roadway.

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489-303	268,383.18	09/17/2020	Gravel

Work Type: New Gravel Surface added to graded roadway

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489-305	27,332.53	09/21/2020	Gravel

Work Type: Single Course Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459-2020	829,132.21	09/11/2020	Seal Coat
459-5103	1,683,838.52	09/01/2020	Asphalt
489-1311	99,490.28	09/01/2020	Seal Coat
489-1312	9,055.70	09/01/2020	Seal Coat
489-1313	170,303.96	09/01/2020	Seal Coat
489-0107	59,721.08	09/01/2020	Seal Coat
489-0108	95,472.60	09/01/2020	Seal Coat
489-1403	112,088.43	09/01/2020	Seal Coat

Year Ended - 2020

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

Year Ended - 2020

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

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
0078	A\R MDOT	0.00
040	Other Miscellaneous	43,777.34
040	Permits	2,725.00
040	Rent Receivable	0.00
071	City and Villages	83.99

Line: 9 Other (Identify)

Account	Description	Amount (\$)
0123	Prepaid Tractor	0.00
0339	Deferred Revenue	0.00

Line: 14 Advances

Account	Description	Amount (\$)
0246	Township Advances	0.00
0248	Advance-Revenue Sharing	0.00
283	Performance Deposit Payable	0.00
328	State Advances	206,755.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
0203	Contract's Payable	27,032.18
0283	Performance Deposit Payable	0.00

Line: 49 Specify - County

Account	Description	Amount (\$)
0450	Permits	37,860.00

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
0510	FEMA Storm Damage	0.00
0583	USFS	88,250.28

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
0583-08	US Forest Service	0.00
512	STP Safety	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
0510	State FEMA	0.00

Year Ended - 2020

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

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
0546	State Detour Funds	1,553,984.71
0546	Special State Pmt	0.00
0546	Winter Emergency Pmt	0.00

Line: 70 EDF-Other - Primary

Account	Description	Amount (\$)
0549	TED Enhancement Grant	0.00
0556	State RRR Funds	0.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
0583	County Revenue Sharing	0.00
0583	Little River BOI	0.00

Line: 75 CFL-Other - Local

Account	Description	Amount (\$)
0580	Co Plan Dept	52,698.43

Line: 80 SC-Other - County

Account	Description	Amount (\$)
0607	Paser Revenue	0.00
0633	FOIA Research	0.00
0668	Well Revenue	2,206.94
0675	Other Contributions	8.00
0677	Sale of Sand and Gravel	110,234.54
0687	Refunds/Rebates	0.00

Line: 89 Contributions from Private Sources - County

Account	Description	Amount (\$)
0607	Paser, etc.	0.00

Line: 89 Contributions from Private Sources - Local

Account	Description	Amount (\$)
0583	Ducks Unlimited	0.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
0675	Other Contributions	0.00
0677	Sale of Sand and Gravel	0.00

Line: 109 Other - Local

Account	Description	Amount (\$)
489	Other Projects	0.00

Year Ended - 2020

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

Line: 126 Other - County

Account	Description	Amount (\$)
490-0504	Village of Kaleva Streets	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Parts, etc.	319,054.16

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
510-514	Other	27,622.46

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
514	Distributive Expense	6,787.10

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
514	Other Distributive	5,314.41

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
513-720	Unemployment	0.00

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
513-70	Unemployment	0.00

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
514	Miscellaneous	5,907.78
514	Weighmaster	15,373.68
514	Education and Training	15.00
514	Safety	0.00
514	Paser Training	0.00
514	Engineer Tech	0.00

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
518	Purchases	11,229.35

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
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Year Ended - 2020

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

517	Purchases	19,012.36
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Line: 242 Expenditure10

Account	Description	Amount (\$)
459	heavy maintenance	187,800.00

Line: 243 707 Other

Account	Description	Amount (\$)
511	Depreciation Land Improvements	2,905.92
511	Small Shop Tools	24,843.98
511	Oils and Lubricants	55,371.12
511	Other Radio Expenses	1,274.99
791	INV ADJ	0.00

Line: 244 244 Other

Account	Description	Amount (\$)
515	Engineering Supplies	133.56
515	Union Affairs	865.20
515	Uncollectable Accounts	0.00

Line: 245 245 Other

Account	Description	Amount (\$)
0646	Other Overhead	(1,428.19)

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
459	Safety Projects	0.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
459	Safety Projects	0.00