

Year Ended - 2020

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

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

1. Cash	\$2,035,328.07
2. Investments	262,328.41
3. Accounts Receivable :	
a. Michigan Transportation Fund	751,599.82
b. State Trunkline Maintenance	23,795.56
c. State Transportation Department - Other	51,595.01
d. Due on County Road Agreement	93,834.81
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	1,160.32

**Inventories/Pre-Paid Insurance/Other**

4. Deferred Expense State Aid	0.00
5. Road Materials	230,180.95
6. Equipment Materials and Parts	124,009.44
7. Prepaid Insurance	156,889.03
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

**10. TOTAL ASSETS****\$3,730,721.42**

Year Ended - 2020

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

Liabilities and Fund Balances

**Liabilities**

11. Accounts Payable	\$294,764.51
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	101,531.07
14. Advances	424,349.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	0.00

**Fund Balances**

19. Primary Road Fund	2,608,271.02
20. Local Road Fund	36,198.79
21. County Road Commission Fund	265,607.03
<b>22. Total Fund Balances</b>	<b>2,910,076.84</b>

**23. TOTAL LIABILITIES AND FUND BALANCES**

**\$3,730,721.42**

Year Ended - 2020

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

**CAPITAL ASSETS ACCOUNT GROUP**

<u>Assets</u>	(A)	(B)
24. Land		\$73,092.00
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	1,965,207.00	
27 a.Less: Accumulated Depreciation	(1,030,837.00)	934,370.00
28. Equipment - Road	6,924,083.00	
28 a.Less: Accumulated Depreciation	(5,278,241.00)	1,645,842.00
29. Equipment - Shop	162,487.00	
29 a.Less: Accumulated Depreciation	(125,402.00)	37,085.00
30. Equipment - Engineers	12,375.00	
30 a.Less: Accumulated Depreciation	(7,240.00)	5,135.00
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	62,214.00	
32 a.Less: Accumulated Depreciation	(59,473.00)	2,741.00
33. Infrastructure	21,566,876.00	
33 a.Less: Accumulated Depreciation	(4,575,472.00)	16,991,404.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		174,105.00
	<b>36. Total Assets</b>	<b>\$19,863,774.00</b>
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	2,754,317.00
	37 b.Local	118,053.00
	37 c.Co. Road Comm.	0.00
	37 d.Infrastructure	16,991,404.00
	<b>38. Total Equities</b>	<b>\$19,863,774.00</b>
<u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		60,773.00
41. Vested Vacation and Sick Leave Payable		209,134.00
42. Installment/Lease Purchase Payable		706,920.00
43. Other		0.00
	<b>44. Total Liabilities</b>	<b>\$976,827.00</b>
<u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<b>\$0.00</b>

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)
<b><u>Taxes</u></b>				
46. County Wide Millage	\$611,815.29	\$0.00	\$0.00	\$611,815.29
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	<u>611,815.29</u>	<u>0.00</u>	<u>0.00</u>	<u>611,815.29</u>
<b><u>Licenses and Permits</u></b>				
49. Specify	0.00	0.00	23,536.25	23,536.25
<b><u>Federal Sources</u></b>				
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	736,967.00	0.00	0.00	736,967.00
56. Total Federal Sources	<u>736,967.00</u>	<u>0.00</u>	<u>0.00</u>	<u>736,967.00</u>
<b>STATE SOURCES</b>				
<b><u>Michigan Transportation Fund</u></b>				
57. Engineering	5,871.63	4,128.37		10,000.00
58. Snow Removal	0.00	98,420.50		98,420.50
59. Urban Road	0.00	0.00		0.00
60. Allocation	2,370,871.00	1,666,973.34		4,037,844.34
61. Total MTF	<u>2,376,742.63</u>	<u>1,769,522.21</u>		<u>4,146,264.84</u>
<b><u>Other</u></b>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	103,193.00	0.00	103,193.00
64. Total Other	<u>0.00</u>	<u>103,193.00</u>	<u>0.00</u>	<u>103,193.00</u>
<b><u>Economic Development Fund</u></b>				
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)	89,055.30	0.00		89,055.30
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	<u>89,055.30</u>	<u>0.00</u>		<u>89,055.30</u>
<b>72. Total State Sources</b>	<u>\$2,465,797.93</u>	<u>\$1,872,715.21</u>	<u>\$0.00</u>	<u>\$4,338,513.14</u>

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)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	188,892.64	0.00	188,892.64
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	188,892.64	0.00	188,892.64
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		824,611.36	824,611.36
78. Trunkline Non-maintenance	0.00		297,027.98	297,027.98
79. Salvage Sales	0.00	0.00	1,314.12	1,314.12
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	1,122,953.46	1,122,953.46
<b>Interest and Rents</b>				
82. Interest Earned	2,661.24	8.76	455.36	3,125.36
83. Property Rentals	0.00	0.00	5,353.40	5,353.40
84. Total Interest/Rents	2,661.24	8.76	5,808.76	8,478.76
<b>Other</b>				
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	28,066.78	28,066.78
91. Total Other	0.00	0.00	28,066.78	28,066.78
<b>Other Financing Sources</b>				
92. County Appropriation	0.00	2,718.75	0.00	2,718.75
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	2,718.75	0.00	2,718.75
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$3,817,241.46</b>	<b>\$2,064,335.36</b>	<b>\$1,180,365.25</b>	<b>\$7,061,942.07</b>

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)
<b>Construction/Capacity Improvement</b>				
98. Roads	\$0.00	\$27,362.27		\$27,362.27
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	27,362.27		27,362.27
<b>Preservation - Structural Improvements</b>				
104. Roads	1,545,697.78	634,115.07		2,179,812.85
105. Structures	1,729.44	0.00		1,729.44
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	14,774.34	8,653.07		23,427.41
110. Total Preservation - Struct. Imp.	1,562,201.56	642,768.14		2,204,969.70
<b>Maintenance</b>				
111. Roads	374,132.08	749,526.24		1,123,658.32
112. Structures	4,276.90	0.00		4,276.90
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	511,850.06	543,376.80		1,055,226.86
115. Traffic Control	52,815.31	57,689.11		110,504.42
116. Total Maintenance	943,074.35	1,350,592.15		2,293,666.50
117. Total Construction, Preservation And Maintenance	2,505,275.91	2,020,722.56		4,525,998.47
<b>Other</b>				
118. Trunkline Maintenance	0.00		828,362.78	828,362.78
119. Trunkline Non-maintenance	0.00		297,027.98	297,027.98
120. Administrative Expense	188,039.77	151,670.40		339,710.17
121. Equipment - Net	196,692.83	363,361.35	219,461.20	779,515.38
122. Capital Outlay - Net	6,373.02	0.00	(30,830.20)	(24,457.18)
123. Debt Principal Payment	120,421.22	0.00	0.00	120,421.22
124. Interest Expense	25,594.45	0.00	0.00	25,594.45
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	537,121.29	515,031.75	1,314,021.76	2,366,174.80
<b>128. Total Expenditures</b>	<b>\$3,042,397.20</b>	<b>\$2,535,754.31</b>	<b>\$1,314,021.76</b>	<b>\$6,892,173.27</b>

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	\$3,817,241.46	\$2,064,335.36	\$1,180,365.25	\$7,061,942.07
130. Total Expenditures	3,042,397.20	2,535,754.31	1,314,021.76	6,892,173.27
131. Excess of Revenues Over (Under) Expenditures	<u>774,844.26</u>	<u>(471,418.95)</u>	<u>(133,656.51)</u>	<u>169,768.80</u>
132. Optional Transfers				
132 a. Primary to Local (50%)	(500,000.00)	500,000.00		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	<u>(500,000.00)</u>	<u>500,000.00</u>		<u>0.00</u>
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>274,844.26</u>	<u>28,581.05</u>	<u>(133,656.51)</u>	<u>169,768.80</u>
136. Beginning Fund	2,333,426.76	7,617.74	399,263.54	2,740,308.04
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	<u>2,333,426.76</u>	<u>7,617.74</u>	<u>399,263.54</u>	<u>2,740,308.04</u>
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	<u>\$2,608,271.02</u>	<u>\$36,198.79</u>	<u>\$265,607.03</u>	<u>\$2,910,076.84</u>

Year Ended - 2020

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

**EQUIPMENT EXPENSE**

Direct Equipment Expense

141. Labor and Fringe Benefits	\$287,827.49
142. Depreciation	707,137.89
143. Other	225,912.53

**144. Total Direct** 1,220,877.91

145. Indirect Equipment Expense

419,606.87

Operating Equipment Expense

146. Labor and Fringe Benefits	34,740.66
147. Operating Expenses	207,765.36

**148. Total Operating** \$242,506.02

**149. TOTAL EQUIPMENT EXPENSE**

\$1,882,990.80

**Equipment Rental Credits:**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	8,351.39		8,351.39
151. Preservation - Structural Improvement	78,915.16	103,716.40		182,631.56
152. Maintenance	199,521.56	402,303.48		601,825.04
153. Inventory Operations	0.00	0.00	25,705.60	25,705.60
154. MDOT	0.00		228,089.81	228,089.81
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	56,872.02	56,872.02
157. Total Equipment Rental Credits	278,436.72	514,371.27	310,667.43	1,103,475.42
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				779,515.38

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	\$278,436.72	\$514,371.27	\$310,667.43	\$1,103,475.42
	(A)	(B)	(C)	(D)
160. Percent of Total	25.23 %	46.61 %	28.15 %	100.00 %
161. Prorated Total Equipment Expense	475,129.55	877,732.62	530,128.63	1,882,990.80
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	196,692.83	363,361.35	219,461.20	779,515.38



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.	65,103.73	93,307.97
165. Primary Maintenance	147,387.40	211,238.57
166. Local Construction/Cap. Imp.	6,762.08	9,691.55
167. Local Preservation - Struct. Imp.	75,579.82	108,322.51
168. Local Maintenance	256,533.34	367,668.71
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	118,122.02	169,294.84
171. Equipment Expense - Indirect	86,421.00	123,860.31
172. Equipment Expense - Operating	14,257.22	20,433.73
173. Administration	156,334.44	224,061.65
174. State Trunkline Maintenance	195,902.39	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	42,657.20	0.00
177. Other	322,220.30	0.00
<b>178. Total Payroll</b>	<b>\$1,487,280.94</b>	
179. Less Applicable Payroll	0.00	
<b>180. Total Applicable Labor Cost</b>	<b>\$1,487,280.94</b>	Total Distributive <b>\$1,327,879.84</b>

	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	\$342,835.53	\$71,901.04	\$917,725.99	\$603,165.00	\$10,249.64	\$0.00	\$1,945,877.20
182. Less: Benefits Recovered	0.00	0.00	0.00	(62,384.50)	0.00	0.00	(62,384.50)
183. Less: Refunds	(30.00)	(43,073.56)	0.00	(44,284.03)	0.00	0.00	(87,387.59)
184. Benefits to be Distributed	342,805.53	28,827.48	917,725.99	496,496.47	10,249.64	0.00	1,796,105.11
185. Applicable Labor Cost	1,253,195.38	1,253,195.38	1,253,195.38	1,253,195.38	1,253,195.38	1,253,195.38	
186. Factor	0.273545	0.023003	0.732309	0.396184	0.008179	0.000000	1.433220

Year Ended - 2020

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

**DISTRIBUTIVE EXPENSE - OVERHEAD**

**Account No. 705 - 957**

	<b>Cost of Operations</b>	<b>Distributed Total</b>
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	1,439,633.13	121,116.34
189. Primary Maintenance	870,108.81	73,202.25
190. Local Construction/Cap. Imp.	25,245.23	2,123.88
191. Local Preservation - Struct. Imp.	593,037.23	49,892.22
192. Local Maintenance	1,246,754.22	104,889.43
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$4,174,778.62</b>	<b>\$351,224.12</b>

	<b>790 Small Road Tools</b>	<b>791 Inventory Adjustment</b>	<b>882 Liability</b>	<b>716 Health Insurance</b>	<b>Other</b>	<b>Total</b>
195. Expenses Distributed	1,696.02	21,242.53	26,806.80	219,614.23	81,862.84	\$351,222.42
196. Applicable Operation Cost	4,174,778.62	4,174,778.62	4,174,778.62	4,174,778.62	4,174,778.62	
197. Factor	0.000406	0.005088	0.006421	0.052605	0.019609	\$0.084129

**Year Ended - 2020**

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

**ANALYSIS OF CONSTRUCTION AND MAINTENANCE**

Optional for noncontract counties

	<b>Performed by County</b>		<b>Performed by Contractor</b>		<b>Totals</b>	
	<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	\$27,362.27	\$0.00	\$27,362.27
199. Preser - Struct. Imp.	316,531.41	340,735.66	1,245,670.15	302,032.48	1,562,201.56	642,768.14
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	897,662.19	1,314,157.71	45,412.16	36,434.44	943,074.35	1,350,592.15
<b>202. Total</b>	<u>\$1,214,193.60</u>	<u>\$1,654,893.37</u>	<u>\$1,291,082.31</u>	<u>\$365,829.19</u>	<u>\$2,505,275.91</u>	<u>\$2,020,722.56</u>

**Crawford**

**Year Ended - 2020**

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

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$195,902.39	\$0.00
204. Fringe Benefits	262,720.58	0.00
205. Equipment Rental	228,089.81	0.00
206. Materials	37,500.85	273,758.50
207. Handling Charges	0.00	0.00
208. Overhead	104,261.73	23,269.48
209. Other	0.00	0.00
<b>210. Total Charges for Current Year</b>	<b>\$828,475.36</b>	<b>\$297,027.98</b>
211. Beginning Balance	40,137.90	93,349.06
212. Sub-Total	868,613.26	390,377.04
213. Less Credits	(844,817.70)	(338,782.03)
<b>214. Ending Balance</b>	<b>\$23,795.56</b>	<b>\$51,595.01</b>

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)	750,452.99
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	6,881.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$757,333.99</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	750,452.99	0.00	6,881.00	757,333.99
225. Less: Equipment Retirements 689	(6,435.87)	0.00	(322.63)	(6,758.50)
226. Sub-total	744,017.12	0.00	6,558.37	750,575.49
227. Less: Depreciation and Depletion 968	(737,644.10)	0.00	(37,388.57)	(775,032.67)
228. Net Capital Outlay Expenditure	<u>\$6,373.02</u>	<u>\$0.00</u>	<u>\$(30,830.20)</u>	<u>\$(24,457.18)</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)	2,698,191.36	170,174.64	0.00	2,868,366.00
230. Percentage of Total	94.07 %	5.93 %	0.00 %	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)

	<b>Primary Road Fund</b>	<b>Local Road Fund</b>	<b>Total</b>
232. Michigan Transportation Fund (MTF) Returns			<u>\$4,146,264.84</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>339,710.17</u>
234. Total Capital Outlay (from Page 13)			<u>757,333.99</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>120,421.22</u>
236. Interest Expense (from Page 6 Expenditures)			<u>25,594.45</u>
236 a. Total Deductions			<u>1,243,059.83</u>
236 b. Adjusted MTF Returns			<u>2,903,205.01</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$1,562,201.56</u>	<u>\$642,768.14</u>	<u>2,204,969.70</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>943,074.35</u>	<u>1,350,592.15</u>	<u>2,293,666.50</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(694,830.39)</u>	<u>0.00</u>	<u>(694,830.39)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>1,810,445.52</u>	<u>1,993,360.29</u>	<u>3,803,805.81</u>
241. 90% of Adjusted MTF Returns			<u>2,612,884.51</u>

**Crawford**

**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)

<b>Fiscal Year</b>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b>Expenditures (\$)</b>	<u>116,619.09</u>	<u>64,238.16</u>	<u>144,584.30</u>	<u>163,413.39</u>	<u>71,837.49</u>
<b>Fiscal Year</b>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<b>Expenditures (\$)</b>	<u>163,682.63</u>	<u>283,043.00</u>	<u>0.00</u>	<u>88,679.14</u>	<u>0.00</u>
<b>242. TOTAL</b>					<u>\$1,096,097.20</u>

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

$$\underline{4,146,264.84} \times .10 = \underline{414,626.48}$$

Year Ended - 2020

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

**INDIRECT EQUIPMENT AND STORAGE EXPENSE  
Activity 511**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$86,421.00
712-724	Fringe Benefits - Shop Employees	124,160.65
721	Drug Testing	959.75
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	3,435.42
733	Welding Supplies	3,318.11
734	Safety Supplies - Shop	54.72
736	Tire Shop Supplies	0.00
737	Shop Supplies	30,336.39
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	3,726.41
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	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	39,868.97
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	28,827.80
931	Buildings Repairs and Maintenance	11,428.29
932	Yard and Storage Repairs and Maintenance	4,129.48
933	Shop Equipment Repairs and Maintenance	1,342.67
934	Office Equipment Repairs and Maintenance	227.86
941	Equipment Rental - Shop Pickup/Wrecker	4,305.80
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	2,142.12
968	Depreciation - Shop Building	33,197.18
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	24,360.50
968	Depreciation - Stockroom Expense	0.00
707	Other:	17,363.75
	<b>243. TOTAL</b>	<b>\$419,606.87</b>



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	\$156,334.44
709-714	Administrative Leave	0.00
724	Fringe Benefits	224,605.05
727	Postage	1,975.63
728	Office Supplies	3,625.92
730	Dues and Subscriptions	0.00
801	Contractual Services	17,210.27
803	Legal Services	12,049.50
804	Auditing and Accounting Services	7,600.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	4,380.00
861	Travel and Mileage	9,149.29
862	Freight	0.00
873	Public Relations	752.00
874	Advertising	1,592.80
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	99.76
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	16,096.12
882	Insurance - General Liability	0.00
920-923	Utilities	5,071.02
931	Building Repair/Maintenance	734.00
934	Office Equipment Repair/Maintenance	3,022.47
942	Building Rental	0.00
955-956	Miscellaneous	990.06
966-967	Overhead	0.00
968	Depreciation - Buildings	6,317.17
968	Depreciation - Engineering Equipment	1,455.00
968	Depreciation - Office Equipment and Furniture	1,505.35
	Other:	(7,439.62)
	<b>244. TOTAL</b>	<b>\$467,126.23</b>

**Less: Credits to Administrative Expense**

646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(104,146.68)
691	Purchase Discounts	0.00
	Other:	(23,269.38)
	<b>Total Credits to Administrative Expense</b>	<b>\$(127,416.06)</b>
	<b>245. Net Administrative Expense</b>	<b>\$339,710.17</b>

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>
Wakeley Bridge Rd 201903	Grayling Township	136,248.00	Resurfacing
	<b>246. Total</b>	<u>\$136,248.00</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
<b>ROADS</b>				
247. New Construction, New Location	0.00 mi.	x \$0.00	1.00 mi.	\$27,362.27
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
<b>BRIDGES</b>				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
<b>250. TOTAL CONSTRUCTION/CAPACITY IMP</b>		<b>\$0.00</b>		<b>\$27,362.27</b>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
251. Reconstruction	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
252. Resurfacing	8.48 mi.	1,545,697.78	2.16 mi.	634,115.07
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
<b>SAFETY PROJECTS</b>				
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
<b>MISCELLANEOUS</b>				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	14,774.34	0.00 ea.	8,653.07
260. Subtotals		1,560,472.12		642,768.14
<b>BRIDGES</b>				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	1,729.44	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
<b>264. Bridge Subtotals</b>		<b>1,729.44</b>		<b>0.00</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$1,562,201.56</b>		<b>\$642,768.14</b>

\*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 (\$)
Beaver Creek	91.82	0.00	250,209.50	33.16	0.00	82,303.12	1,736	33,626.32
Frederic	59.99	0.00	163,472.75	24.80	0.00	61,553.60	1,137	22,023.69
Grayling	142.84	0.00	389,238.99	47.31	0.00	117,423.42	5,827	112,868.99
Lovells	88.34	0.00	240,726.49	36.75	0.00	91,213.50	626	12,125.62
Maple Forest	39.58	0.00	107,855.50	0.00	0.00	0.00	653	12,648.61
South Branch	103.63	0.00	282,391.74	24.49	0.00	60,784.18	2,007	38,875.59
<b>266. Totals</b>	<b>526.20</b>	<b>0.00</b>	<b>\$1,433,894.97</b>	<b>166.51</b>	<b>0.00</b>	<b>\$413,277.82</b>	<b>11,986</b>	<b>\$232,168.82</b>

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**

<b>Township</b>	<b>Construction/ Capacity Improvement (\$)</b>	<b>Preservation - Struct Improvement (\$)</b>	<b>Total (\$)</b>	<b>Township Contributions* (\$)</b>
Beaver Creek	0.00	2,048.04	2,048.04	440.72
Frederic	0.00	0.00	0.00	200.00
Grayling	0.00	86,286.44	86,286.44	64,529.22
Lovells	0.00	0.00	0.00	300.00
Maple Forest	0.00	0.00	0.00	100.00
South Branch	0.00	0.00	0.00	123,322.70
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$88,334.48</b>	<b>\$88,334.48</b>	<b>\$188,892.64</b>

\*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 Resurfacing

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Old US 27	505,074.00	09/30/2020	Asphalt
OLD US 27 part 2	483,747.00	09/30/2020	Asphalt

**Work Type:** Crush & Shape & Resurf

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
201802	795,224.69	09/30/2020	Asphalt