

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

4-21-2021

Date

Year Ended - 2020

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

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

1. Cash	\$4,307,364.47
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,057,855.09
b. State Trunkline Maintenance	143,031.74
c. State Transportation Department - Other	5,881.85
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	222,109.79

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	1,110,343.34
5. Road Materials	326,181.62
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS**\$7,172,767.90**

Year Ended - 2020

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$143,834.62
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	29,347.74
14. Advances	449,445.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	70,954.93
17. Deferred Revenue	19,801.22
18. Other	299,077.41

Fund Balances

19. Primary Road Fund	3,411,089.03
20. Local Road Fund	0.00
21. County Road Commission Fund	2,749,217.95
22. Total Fund Balances	6,160,306.98

23. TOTAL LIABILITIES AND FUND BALANCES**\$7,172,767.90**

Year Ended - 2020

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$874,835.36
25. Land Improvements	\$462,078.85	
25 a.Less: Accumulated Depreciation	(43,601.26)	418,477.59
26. Depletable Assets	110,158.56	
26 a.Less: Accumulated Depreciation	(74,368.27)	35,790.29
27. Buildings	5,048,267.71	
27 a.Less: Accumulated Depreciation	(2,234,476.90)	2,813,790.81
28. Equipment - Road	11,505,414.04	
28 a.Less: Accumulated Depreciation	(9,184,876.12)	2,320,537.92
29. Equipment - Shop	748,797.96	
29 a.Less: Accumulated Depreciation	(581,914.12)	166,883.84
30. Equipment - Engineers	6,536.38	
30 a.Less: Accumulated Depreciation	(6,112.30)	424.08
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	51,821.69	
32 a.Less: Accumulated Depreciation	(48,375.59)	3,446.10
33. Infrastructure	67,356,104.25	
33 a.Less: Accumulated Depreciation	(26,094,706.75)	41,261,397.50
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$47,895,583.49
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	6,634,185.98
	37 d.Infrastructure	41,261,397.51
	38. Total Equities	\$47,895,583.49
 <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		0.00
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$0.00
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2020

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
46. County Wide Millage	\$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	33,795.00	33,795.00
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	366,264.39	0.00	366,264.39
56. Total Federal Sources	0.00	366,264.39	0.00	366,264.39
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,001.10	3,998.90		10,000.00
58. Snow Removal	0.00	264,182.80		264,182.80
59. Urban Road	290,070.36	85,959.90		376,030.26
60. Allocation	3,972,906.29	2,647,386.46		6,620,292.75
61. Total MTF	4,268,977.75	3,001,528.06		7,270,505.81
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)	90,000.00	0.00		90,000.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	90,000.00	0.00		90,000.00
72. Total State Sources	\$4,358,977.75	\$3,001,528.06	\$0.00	\$7,360,505.81

Year Ended - 2020

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	425,052.64	0.00	425,052.64
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	425,052.64	0.00	425,052.64
Charges for Service				
77. Trunkline Maintenance	0.00		1,608,270.98	1,608,270.98
78. Trunkline Non-maintenance	0.00		253,350.82	253,350.82
79. Salvage Sales	0.00	0.00	5,928.34	5,928.34
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	1,867,550.14	1,867,550.14
Interest and Rents				
82. Interest Earned	737.19	0.00	865.40	1,602.59
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	737.19	0.00	865.40	1,602.59
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	25,443.95	25,443.95
90. Other	0.00	0.00	179,172.52	179,172.52
91. Total Other	0.00	0.00	204,616.47	204,616.47
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	\$4,359,714.94	\$3,792,845.09	\$2,106,827.01	\$10,259,387.04

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	927,142.73	2,056,634.13		2,983,776.86
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.	927,142.73	2,056,634.13		2,983,776.86
Maintenance				
111. Roads	587,498.69	1,929,836.98		2,517,335.67
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	545,723.21	402,533.02		948,256.23
115. Traffic Control	65,131.40	62,908.11		128,039.51
116. Total Maintenance	1,198,353.30	2,395,278.11		3,593,631.41
117. Total Construction, Preservation And Maintenance	2,125,496.03	4,451,912.24		6,577,408.27
Other				
118. Trunkline Maintenance	0.00		1,360,094.98	1,360,094.98
119. Trunkline Non-maintenance	0.00		253,350.84	253,350.84
120. Administrative Expense	192,449.88	403,091.77		595,541.65
121. Equipment - Net	45,147.10	158,290.05	64,292.96	267,730.11
122. Capital Outlay - Net	0.00	0.00	804,870.63	804,870.63
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	0.00	0.00	0.00	0.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	237,596.98	561,381.82	2,482,609.41	3,281,588.21
128. Total Expenditures	\$2,363,093.01	\$5,013,294.06	\$2,482,609.41	\$9,858,996.48

Year Ended - 2020

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

STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	\$4,359,714.94	\$3,792,845.09	\$2,106,827.01	\$10,259,387.04
130. Total Expenditures	2,363,093.01	5,013,294.06	2,482,609.41	9,858,996.48
131. Excess of Revenues Over (Under) Expenditures	1,996,621.93	(1,220,448.97)	(375,782.40)	400,390.56
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,220,448.97)	1,220,448.97		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	(1,220,448.97)	1,220,448.97		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	776,172.96	0.00	(375,782.40)	400,390.56
136. Beginning Fund	2,634,916.07	0.00	3,125,000.35	5,759,916.42
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	2,634,916.07	0.00	3,125,000.35	5,759,916.42
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$3,411,089.03	\$0.00	\$2,749,217.95	\$6,160,306.98

Year Ended - 2020

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$422,328.64	
142. Depreciation	694,903.18	
143. Other	657,969.38	
144. Total Direct		<u>1,775,201.20</u>

145. Indirect Equipment Expense		<u>750,008.59</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	234,133.63	
148. Total Operating		<u>\$234,133.63</u>

149. TOTAL EQUIPMENT EXPENSE \$2,759,343.42

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	0.00	269,270.95		269,270.95
152. Maintenance	420,158.64	1,203,845.37		1,624,004.01
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		533,461.91	533,461.91
155. Other Reimbursable Charges	0.00	0.00	18,541.12	18,541.12
156. All Other Charges	0.00	0.00	46,335.32	46,335.32
157. Total Equipment Rental Credits	420,158.64	1,473,116.32	598,338.35	2,491,613.31

(A) (B) (C) (D)

158. (Gain) or Loss on Usage of Equipment				<u>267,730.11</u>
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PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$420,158.64	\$1,473,116.32	\$598,338.35	\$2,491,613.31
	(A)	(B)	(C)	(D)
160. Percent of Total	16.86 %	59.12 %	24.01 %	100.00 %
161. Prorated Total Equipment Expense	465,305.74	1,631,406.37	662,631.31	2,759,343.42
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	45,147.10	158,290.05	64,292.96	267,730.11

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.	0.00	0.00
165. Primary Maintenance	170,556.46	213,808.55
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	86,503.76	108,440.59
168. Local Maintenance	351,925.61	441,171.83
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	182,974.37	229,375.57
171. Equipment Expense - Indirect	93,366.78	117,044.00
172. Equipment Expense - Operating	0.00	0.00
173. Administration	290,587.47	364,278.71
174. State Trunkline Maintenance	246,451.25	
175. Sundry Account Rec.	6,326.95	
176. Capital Outlay	6,759.29	8,473.41
177. Other	11,540.03	14,466.51
178. Total Payroll	\$1,446,991.97	
179. Less Applicable Payroll	(252,778.20)	
180. Total Applicable Labor Cost	\$1,194,213.77	Total Distributive \$1,497,059.17

	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	\$166,056.94	\$40,391.89	\$1,148,742.30	\$496,201.29	\$10,391.35	\$16,801.13	\$1,878,584.90
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	364,485.83	364,485.83
183. Less: Refunds	0.00	(17,039.90)	0.00	0.00	0.00	0.00	(17,039.90)
184. Benefits to be Distributed	166,056.94	23,351.99	1,148,742.30	496,201.29	10,391.35	(347,684.70)	1,497,059.17
185. Applicable Labor Cost	1,194,213.77	1,194,213.77	1,194,213.77	1,194,213.77	1,194,213.77	1,194,213.77	
186. Factor	0.139051	0.019554	0.961924	0.415505	0.008701	(0.291141)	1.253594

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.	927,142.73	478.41
189. Primary Maintenance	1,198,353.30	618.35
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	2,056,634.13	1,061.22
192. Local Maintenance	2,395,278.11	1,238.07
193. Other	0.00	0.00
194. TOTAL	\$6,577,408.27	\$3,396.05

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	0.00	(46,065.21)	22,489.41	0.00	26,971.85	\$3,396.05
196. Applicable Operation Cost	6,577,408.27	6,577,408.27	6,577,408.27	6,577,408.27	6,577,408.27	
197. Factor	0.000000	(0.007004)	0.003419	0.000000	0.004101	\$0.000516

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	
	Primary	Local	Primary	Local	Primary	Local
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	0.00	630,020.62	927,142.73	1,426,613.51	927,142.73	2,056,634.13
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,093,155.95	2,267,965.98	105,197.35	127,312.13	1,198,353.30	2,395,278.11
202. Total	\$1,093,155.95	\$2,897,986.60	\$1,032,340.08	\$1,553,925.64	\$2,125,496.03	\$4,451,912.24

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	\$234,433.95	\$12,017.30
204. Fringe Benefits	335,371.92	19,847.76
205. Equipment Rental	501,512.84	31,949.07
206. Materials	69,075.15	9,802.02
207. Handling Charges	0.00	0.00
208. Overhead	133,653.30	17,433.50
209. Other	73,152.43	162,301.19
210. Total Charges for Current Year	\$1,347,199.59	\$253,350.84
211. Beginning Balance	0.00	0.00
212. Sub-Total	1,347,199.59	253,350.84
213. Less Credits	(1,204,167.85)	(247,468.99)
214. Ending Balance	\$143,031.74	\$5,881.85

Year Ended - 2020

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$6,525.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	1,607,900.20
218. Equipment Shop (977)	55,757.00
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>\$1,670,182.20</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,670,182.20	1,670,182.20
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	1,670,182.20	1,670,182.20
227. Less: Depreciation and Depletion 968	0.00	0.00	(865,311.57)	(865,311.57)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$804,870.63</u>	<u>\$804,870.63</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	5,830,543.58	5,830,543.58
230. Percentage of Total	0.00 %	0.00 %	100.00 %	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>\$7,270,505.81</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>595,541.65</u>
234. Total Capital Outlay (from Page 13)			<u>1,670,182.20</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>0.00</u>
236 a. Total Deductions			<u>2,265,723.85</u>
236 b. Adjusted MTF Returns			<u>5,004,781.96</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$927,142.73</u>	<u>\$2,056,634.13</u>	<u>2,983,776.86</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,198,353.30</u>	<u>2,395,278.11</u>	<u>3,593,631.41</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>2,125,496.03</u>	<u>4,451,912.24</u>	<u>6,577,408.27</u>
241. 90% of Adjusted MTF Returns			<u>4,504,303.76</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>65,000.00</u>	<u>770,146.34</u>	<u>111,009.72</u>	<u>703,069.75</u>	<u>1,018,382.64</u>
Fiscal Year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Expenditures (\$)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>37,500.00</u>
				242. TOTAL	<u>\$2,705,108.45</u>

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

7,270,505.81 x .10 = 727,050.58

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	\$85,944.34
712-724	Fringe Benefits - Shop Employees	98,345.81
721	Drug Testing	2,295.10
728	Office Supplies - Shop	1,721.90
731	Janitor Supplies - Shop	32,623.27
733	Welding Supplies	3,358.25
734	Safety Supplies - Shop	18,729.66
736	Tire Shop Supplies	0.00
737	Shop Supplies	15,915.04
791	Equipment Material/Parts Inventory Adjustment	19,020.69
801	Contractual Services - Shop	1,264.78
805	Health Services	0.00
806	Laundry Services	11,252.21
807	Data Processing - Shop	0.00
810	Education Expense - Shop	416.87
850-859	Communications - Shop	23,064.82
861	Travel and Mileage - Shop Employees	2,269.42
862	Freight Costs	9,209.80
875	Insurance - Shop Buildings	16,691.20
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	60,093.97
883	Insurance - Underground Tank	611.13
921-923	Utilities - Shop and Storage Buildings	39,005.55
931	Buildings Repairs and Maintenance	26,919.93
932	Yard and Storage Repairs and Maintenance	48,294.31
933	Shop Equipment Repairs and Maintenance	13,206.35
934	Office Equipment Repairs and Maintenance	43,315.31
941	Equipment Rental - Shop Pickup/Wrecker	28,740.38
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	37,862.16
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	52,451.90
968	Depreciation - Stockroom Expense	0.00
707	Other:	57,384.44
	243. TOTAL	\$750,008.59

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	\$251,893.16
709-714	Administrative Leave	33,582.34
724	Fringe Benefits	332,540.41
727	Postage	1,358.05
728	Office Supplies	1,880.92
730	Dues and Subscriptions	14,542.49
801	Contractual Services	230.00
803	Legal Services	17,355.87
804	Auditing and Accounting Services	7,788.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	6,493.90
861	Travel and Mileage	4,945.63
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	4,374.46
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	16,292.00
882	Insurance - General Liability	0.00
920-923	Utilities	568.97
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	12,204.75
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	26,380.32
968	Depreciation - Engineering Equipment	205.91
968	Depreciation - Office Equipment and Furniture	5,384.98
	Other:	13,314.66
	244. TOTAL	\$751,336.82
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(109.55)
629	Overhead - State Trunkline Maintenance	(153,501.05)
691	Purchase Discounts	(1,117.97)
	Other:	(1,066.60)
	Total Credits to Administrative Expense	\$(155,795.17)
	245. Net Administrative Expense	\$595,541.65

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>
S. Lake Mitchell	31 Rd & 33 1/2	90,000.00	Resurfacing
	246. Total	<u>\$90,000.00</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	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
252. Resurfacing	21.20 mi.	927,142.73	14.15 mi.	1,549,263.45
253. Gravel Surfacing	0.00 mi.	0.00	15.57 mi.	488,151.27
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	0.01 ea.	19,219.41
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		927,142.73		2,056,634.13
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		\$927,142.73		\$2,056,634.13

*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 (\$)
Antioch	52.24	0.00	142,406.24	9.67	0.00	24,010.61	815	15,794.70
Boon	49.56	0.00	135,100.56	14.17	0.00	35,184.11	687	13,314.06
Cedar Creek	61.18	0.00	166,776.68	9.53	0.00	23,662.99	1,757	34,050.66
Cherry Grove	56.01	5.41	165,488.73	9.22	5.60	102,418.86	2,377	46,066.26
Clam Lake	56.52	15.41	190,548.99	14.66	2.65	74,033.43	2,467	47,810.46
Colfax	50.28	0.00	137,063.28	14.53	0.00	36,077.99	840	16,279.20
Greenwood	44.80	0.00	122,124.80	13.60	0.00	33,768.80	587	11,376.06
Hanover	54.70	0.00	149,112.20	4.95	0.00	12,290.85	1,560	30,232.80
Haring	63.17	13.66	204,534.63	14.87	7.67	145,843.88	3,173	61,492.74
Henderson	36.89	0.00	100,562.14	9.51	0.00	23,613.33	163	3,158.94
Liberty	69.48	0.00	189,402.49	6.50	0.00	16,139.50	861	16,686.18
Selma	46.46	1.81	130,934.23	22.72	4.49	120,176.25	2,093	40,562.34
Slagle	48.07	0.00	131,038.82	8.85	0.00	21,974.55	503	9,748.14
South Branch	37.10	0.00	101,134.60	16.40	0.00	40,721.20	383	7,422.54
Springville	53.29	0.00	145,268.54	7.64	0.00	18,970.12	1,755	34,011.90
Wexford	50.14	0.00	136,681.64	13.44	0.00	33,371.52	1,072	20,775.36
266. Totals	829.89	36.29	\$2,348,178.57	190.26	20.41	\$762,257.99	21,093	\$408,782.34

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* (\$)
Antioch	0.00	121,885.96	121,885.96	0.00
Boon	0.00	95,951.76	95,951.76	0.00
Cedar Creek	0.00	660,443.04	660,443.04	120,288.57
Cherry Grove	0.00	619,880.81	619,880.81	99,364.07
Clam Lake	0.00	258,502.11	258,502.11	75,000.00
Colfax	0.00	30,000.00	30,000.00	0.00
Greenwood	0.00	10,557.50	10,557.50	0.00
Hanover	0.00	44,762.71	44,762.71	0.00
Haring	0.00	275,974.79	275,974.79	0.00
Henderson	0.00	258,269.52	258,269.52	20,400.00
Liberty	0.00	420,517.12	420,517.12	110,000.00
Selma	0.00	23,145.94	23,145.94	0.00
Slagle	0.00	2,230.66	2,230.66	0.00
South Branch	0.00	24,062.20	24,062.20	0.00
Springville	0.00	20,000.00	20,000.00	0.00
Wexford	0.00	46,582.22	46,582.22	0.00
267. Totals	\$0.00	\$2,912,766.34	\$2,912,766.34	\$425,052.64

*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
a489hen20g	37,368.34	07/22/2020	Gravel

Work Type: Bituminous < 1.5 inch

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
a489chgv20w	10,320.46	07/16/2020	Asphalt

Work Type: Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
a4592020pm	634,558.34	08/28/2020	Asphalt
a4892020lm	467,582.15	08/21/2020	Asphalt

Work Type: Cold milling and overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
a489 cecil	39,020.16	06/18/2020	Asphalt

Work Type: Multiple Course HMA Overlay on Flexible Pavement

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
a489cedar20g	125,000.00	08/14/2020	Asphalt
a489 liberty20	281,000.00	08/14/2020	Asphalt
a489cedar 39	55,000.00	08/14/2020	Asphalt
a489chgv20	233,128.89	07/23/2020	Asphalt
a489cllk20	196,367.09	08/21/2020	Asphalt

Year Ended - 2020

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

Work Type: Overband Crack Fill

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
a489crack	30,179.00	10/29/2020	Asphalt
a459crack	44,805.00	10/30/2020	Asphalt

Work Type: underseal and double overlay

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
a4592020p	292,584.39	08/26/2020	Asphalt