

2020
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Montcalm 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	\$179,796.67
2. Investments	2,237,777.92
3. Accounts Receivable :	
a. Michigan Transportation Fund	838,813.60
b. State Trunkline Maintenance	142,198.11
c. State Transportation Department - Other	39,235.21
d. Due on County Road Agreement	1,076,199.20
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	497,613.57

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	664,281.84
5. Road Materials	315,598.12
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	158,023.42
9. Other	

10. TOTAL ASSETS**\$6,149,537.66**

Year Ended - 2020

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$509,190.39
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	82,348.49
14. Advances	357,693.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	63,274.34
18. Other	74,339.72

Fund Balances

19. Primary Road Fund	3,651,411.83
20. Local Road Fund	0.00
21. County Road Commission Fund	1,411,279.89
22. Total Fund Balances	5,062,691.72

23. TOTAL LIABILITIES AND FUND BALANCES**\$6,149,537.66**

Year Ended - 2020

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$45,227.21
25. Land Improvements	\$5,227,034.83	
25 a.Less: Accumulated Depreciation	0.00	5,227,034.83
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	2,870,922.41	
27 a.Less: Accumulated Depreciation	(1,331,874.46)	1,539,047.95
28. Equipment - Road	10,790,742.08	
28 a.Less: Accumulated Depreciation	(8,919,428.56)	1,871,313.52
29. Equipment - Shop	118,006.88	
29 a.Less: Accumulated Depreciation	(95,197.72)	22,809.16
30. Equipment - Engineers	55,701.91	
30 a.Less: Accumulated Depreciation	(45,469.14)	10,232.77
31. Equipment - Yard and Storage	381,358.18	
31 a.Less: Accumulated Depreciation	(360,821.65)	20,536.53
32. Equipment and Furniture - Office	145,534.55	
32 a.Less: Accumulated Depreciation	(130,233.07)	15,301.48
33. Infrastructure	68,758,605.54	
33 a.Less: Accumulated Depreciation	(31,204,439.85)	37,554,165.69
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$46,305,669.14
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	732,588.36
	37 b.Local	0.00
	37 c.Co. Road Comm.	2,791,880.26
	37 d.Infrastructure	42,781,200.52
	38. Total Equities	\$46,305,669.14
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		2,406,666.00
41. Vested Vacation and Sick Leave Payable		150,328.99
42. Installment/Lease Purchase Payable		144,104.00
43. Other		0.00
	44. Total Liabilities	\$2,701,098.99
 <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)
<u>Taxes</u>				
46. County Wide Millage	\$0.00	\$0.00	\$0.00	\$0.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	0.00	0.00
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	47,870.81	47,870.81
<u>Federal Sources</u>				
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	35,278.64	0.00	0.00	35,278.64
54. High Priority	0.00	0.00	0.00	0.00
55. Other	64,534.04	0.00	0.00	64,534.04
56. Total Federal Sources	99,812.68	0.00	0.00	99,812.68
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	5,760.77	4,239.23		10,000.00
58. Snow Removal	297.00	101.77		398.77
59. Urban Road	97,491.67	37,498.60		134,990.27
60. Allocation	5,410,125.88	3,981,194.73		9,391,320.61
61. Total MTF	5,513,675.32	4,023,034.33		9,536,709.65
<u>Other</u>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	0.00	0.00	0.00	0.00
<u>Economic Development Fund</u>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	12,552.75	0.00		12,552.75
68. Forest Road (E)	0.00	0.00		0.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	12,552.75	0.00		12,552.75
72. Total State Sources	\$5,526,228.07	\$4,023,034.33	\$0.00	\$9,549,262.40

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	\$759,376.62	\$759,376.62
74. Township Contr.	0.00	2,058,537.58	0.00	2,058,537.58
75. Other	702,750.00	0.00	29,878.73	732,628.73
76. Total Contributions	702,750.00	2,058,537.58	789,255.35	3,550,542.93
Charges for Service				
77. Trunkline Maintenance	0.00		1,352,863.48	1,352,863.48
78. Trunkline Non-maintenance	0.00		130,706.75	130,706.75
79. Salvage Sales	0.00	0.00	8,675.10	8,675.10
80. Other	0.00	0.00	1,300.78	1,300.78
81. Total Charges	0.00	0.00	1,493,546.11	1,493,546.11
Interest and Rents				
82. Interest Earned	28,019.18	0.00	2,014.64	30,033.82
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	28,019.18	0.00	2,014.64	30,033.82
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.	19,207.54	0.00	73,199.59	92,407.13
89. Contributions from Private Sources	0.00	0.00	23,906.36	23,906.36
90. Other	0.00	0.00	7,024.14	7,024.14
91. Total Other	19,207.54	0.00	104,130.09	123,337.63
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$6,376,017.47	\$6,081,571.91	\$2,436,817.00	\$14,894,406.38

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	1,956,195.61	1,551,150.96		3,507,346.57
105. Structures	50,436.17	0.00		50,436.17
106. Safety Projects	73,449.67	0.00		73,449.67
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.	2,080,081.45	1,551,150.96		3,631,232.41
Maintenance				
111. Roads	1,838,479.62	4,795,675.03		6,634,154.65
112. Structures	2,977.83	10,930.53		13,908.36
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	501,457.12	605,750.50		1,107,207.62
115. Traffic Control	86,582.28	98,402.87		184,985.15
116. Total Maintenance	2,429,496.85	5,510,758.93		7,940,255.78
117. Total Construction, Preservation And Maintenance	4,509,578.30	7,061,909.89		11,571,488.19
Other				
118. Trunkline Maintenance	0.00		1,396,013.68	1,396,013.68
119. Trunkline Non-maintenance	0.00		130,706.75	130,706.75
120. Administrative Expense	144,642.06	226,506.58		371,148.64
121. Equipment - Net	(10,974.94)	(30,741.89)	(8,405.77)	(50,122.60)
122. Capital Outlay - Net	(234,892.21)	0.00	(181,102.24)	(415,994.45)
123. Debt Principal Payment	401,111.11	0.00	145,803.64	546,914.75
124. Interest Expense	61,939.79	0.00	10,051.08	71,990.87
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	731,936.18	731,936.18
127. Total Other	361,825.81	195,764.69	2,225,003.32	2,782,593.82
128. Total Expenditures	\$4,871,404.11	\$7,257,674.58	\$2,225,003.32	\$14,354,082.01

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	\$6,376,017.47	\$6,081,571.91	\$2,436,817.00	\$14,894,406.38
130. Total Expenditures	4,871,404.11	7,257,674.58	2,225,003.32	14,354,082.01
131. Excess of Revenues Over (Under) Expenditures	1,504,613.36	(1,176,102.67)	211,813.68	540,324.37
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,176,102.67)	1,176,102.67		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	(1,176,102.67)	1,176,102.67		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	328,510.69	0.00	211,813.68	540,324.37
136. Beginning Fund	3,322,901.14	0.00	1,138,852.04	4,461,753.18
137. Adjustment	0.00	0.00	60,614.17	60,614.17
138. Beginning Fund Balance Restated	3,322,901.14	0.00	1,199,466.21	4,522,367.35
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$3,651,411.83	\$0.00	\$1,411,279.89	\$5,062,691.72

Year Ended - 2020

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$600,743.49	
142. Depreciation	<u>1,104,714.57</u>	
143. Other	<u>317,465.57</u>	
144. Total Direct		<u>2,022,923.63</u>

145. Indirect Equipment Expense		<u>700,032.70</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>355,663.83</u>	
148. Total Operating		<u>\$355,663.83</u>

149. TOTAL EQUIPMENT EXPENSE \$3,078,620.16**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>143,644.31</u>	<u>126,229.29</u>		<u>269,873.60</u>
152. Maintenance	<u>541,431.45</u>	<u>1,792,734.87</u>		<u>2,334,166.32</u>
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		<u>338,347.24</u>	<u>338,347.24</u>
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	<u>186,355.60</u>	<u>186,355.60</u>
157. Total Equipment Rental Credits	<u>685,075.76</u>	<u>1,918,964.16</u>	<u>524,702.84</u>	<u>3,128,742.76</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(50,122.60)</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$685,075.76</u>	<u>\$1,918,964.16</u>	<u>\$524,702.84</u>	<u>\$3,128,742.76</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	21.90 %	61.33 %	16.77 %	100.00 %
161. Prorated Total Equipment Expense	<u>674,100.82</u>	<u>1,888,222.27</u>	<u>516,297.07</u>	<u>3,078,620.16</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(10,974.94)</u>	<u>(30,741.89)</u>	<u>(8,405.77)</u>	<u>(50,122.60)</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.	76,601.62	109,430.54
165. Primary Maintenance	244,555.58	349,364.03
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	59,027.67	84,324.98
168. Local Maintenance	788,899.21	1,126,997.26
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	247,365.42	353,378.07
171. Equipment Expense - Indirect	135,117.32	193,024.14
172. Equipment Expense - Operating	0.00	0.00
173. Administration	180,554.31	257,933.92
174. State Trunkline Maintenance	268,886.98	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	120.17	0.00
177. Other	756,168.05	0.00
178. Total Payroll	\$2,757,296.33	
179. Less Applicable Payroll	(1,025,175.20)	
180. Total Applicable Labor Cost	\$1,732,121.13	Total Distributive \$2,474,452.94

	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	\$408,180.63	\$118,146.48	\$1,328,742.67	\$833,940.81	\$51,590.19	\$55,000.00	\$2,795,600.78
182. Less: Benefits Recovered	(33,840.68)	(13,820.91)	(133,688.35)	(106,380.85)	(6,896.24)	(17,815.81)	(312,442.84)
183. Less: Refunds	0.00	(8,705.00)	0.00	0.00	0.00	0.00	(8,705.00)
184. Benefits to be Distributed	374,339.95	95,620.57	1,195,054.32	727,559.96	44,693.95	37,184.19	2,474,452.94
185. Applicable Labor Cost	1,732,121.13	1,732,121.13	1,732,121.13	1,732,121.13	1,732,121.13	1,732,121.13	
186. Factor	0.216116	0.055204	0.689937	0.420040	0.025803	0.021467	1.428567

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.	1,850,370.26	120,280.65
189. Primary Maintenance	1,953,169.83	126,962.99
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,377,296.79	89,529.19
192. Local Maintenance	4,116,194.39	267,567.28
193. Other	0.00	0.00
194. TOTAL	\$9,297,031.27	\$604,340.11

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	65,127.97	(1,829.00)	45,106.55	386,909.75	109,024.84	\$604,340.11
196. Applicable Operation Cost	9,297,031.27	9,297,031.27	9,297,031.27	9,297,031.27	9,297,031.27	
197. Factor	0.007005	(0.000197)	0.004852	0.041616	0.011727	\$0.065003

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.	468,382.38	299,476.27	1,611,699.07	1,251,674.69	2,080,081.45	1,551,150.96
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	2,356,111.20	5,020,950.89	73,385.65	489,808.04	2,429,496.85	5,510,758.93
202. Total	<u>\$2,824,493.58</u>	<u>\$5,320,427.16</u>	<u>\$1,685,084.72</u>	<u>\$1,741,482.73</u>	<u>\$4,509,578.30</u>	<u>\$7,061,909.89</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	\$268,886.98	\$10,391.76
204. Fringe Benefits	300,969.93	11,628.38
205. Equipment Rental	323,603.79	14,743.45
206. Materials	393,349.51	84,007.33
207. Handling Charges	0.00	0.00
208. Overhead	109,203.47	9,935.83
209. Other	(79.20)	23,006.90
210. Total Charges for Current Year	\$1,395,934.48	\$153,713.65
211. Beginning Balance	65,495.65	402,642.08
212. Sub-Total	1,461,430.13	556,355.73
213. Less Credits	(1,319,232.02)	(517,120.52)
214. Ending Balance	\$142,198.11	\$39,235.21

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)	699,716.57
218. Equipment Shop (977)	7,625.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	6,720.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$714,061.57</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	714,061.57	714,061.57
225. Less: Equipment Retirements 689	(6,093.41)	0.00	(23,215.96)	(29,309.37)
226. Sub-total	(6,093.41)	0.00	690,845.61	684,752.20
227. Less: Depreciation and Depletion 968	(228,798.80)	0.00	(871,947.85)	(1,100,746.65)
228. Net Capital Outlay Expenditure	<u>\$(234,892.21)</u>	<u>\$0.00</u>	<u>\$(181,102.24)</u>	<u>\$(415,994.45)</u>

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 3)	831,809.46	0.00	3,170,009.90	4,001,819.36
230. Percentage of Total	20.79 %	0.00 %	79.21 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>19,207.54</u>	<u>0.00</u>	<u>73,199.59</u>	<u>92,407.13</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>\$9,536,709.65</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>371,148.64</u>
234. Total Capital Outlay (from Page 13)			<u>714,061.57</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>546,914.75</u>
236. Interest Expense (from Page 6 Expenditures)			<u>71,990.87</u>
236 a. Total Deductions			<u>1,704,115.83</u>
236 b. Adjusted MTF Returns			<u>7,832,593.82</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$2,080,081.45</u>	<u>\$1,551,150.96</u>	<u>3,631,232.41</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>2,429,496.85</u>	<u>5,510,758.93</u>	<u>7,940,255.78</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(64,534.04)</u>	<u>0.00</u>	<u>(64,534.04)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>4,445,044.26</u>	<u>7,061,909.89</u>	<u>11,506,954.15</u>
241. 90% of Adjusted MTF Returns			<u>7,049,334.44</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>0.00</u>	<u>173,097.00</u>	<u>0.00</u>	<u>93,411.00</u>	<u>10,524.00</u>
Fiscal Year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Expenditures (\$)	<u>0.00</u>	<u>360,330.46</u>	<u>184,209.03</u>	<u>73,288.00</u>	<u>68,288.00</u>
242. TOTAL					<u>\$963,147.49</u>

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

$$\underline{9,536,709.65} \times .10 = \underline{953,670.97}$$

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	\$108,881.17
712-724	Fringe Benefits - Shop Employees	193,024.14
721	Drug Testing	2,013.46
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	1,090.87
733	Welding Supplies	4,375.63
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	14,699.27
791	Equipment Material/Parts Inventory Adjustment	319.99
801	Contractual Services - Shop	0.00
805	Health Services	3,592.00
806	Laundry Services	9,537.63
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	11,454.60
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	25,228.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	58,565.74
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	49,741.17
931	Buildings Repairs and Maintenance	66,598.93
932	Yard and Storage Repairs and Maintenance	2,889.94
933	Shop Equipment Repairs and Maintenance	9,754.85
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	3,275.37
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	5,680.73
968	Depreciation - Shop Building	68,028.00
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	0.00
968	Depreciation - Stockroom Expense	0.00
707	Other:	61,281.21
	243. TOTAL	\$700,032.70

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	\$179,686.93
709-714	Administrative Leave	0.00
724	Fringe Benefits	257,933.92
727	Postage	1,108.78
728	Office Supplies	8,405.48
730	Dues and Subscriptions	15,294.27
801	Contractual Services	10,657.27
803	Legal Services	8,278.20
804	Auditing and Accounting Services	7,400.00
807	Data Processing	34,465.81
810	Education	0.00
850-853	Communications	7,673.02
861	Travel and Mileage	7,356.16
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,665.95
875	Insurance - Building and Contents	3,910.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	27,232.00
882	Insurance - General Liability	0.00
920-923	Utilities	8,219.61
931	Building Repair/Maintenance	8,825.38
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	101.37
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	4,925.48
	Other:	61,745.85
	244. TOTAL	\$654,885.48
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(109,358.94)
691	Purchase Discounts	(9,157.96)
	Other:	(165,219.94)
	Total Credits to Administrative Expense	\$(283,736.84)
	245. Net Administrative Expense	\$371,148.64

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.

Road Name

Location

Amount Spent (\$)

Project Type

246. Total

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	16.45 mi.	1,876,512.43	7.16 mi.	902,139.12
253. Gravel Surfacing	6.00 mi.	79,683.18	27.29 mi.	649,011.84
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	0.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	1.50 ea.	73,449.67	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		2,029,645.28		1,551,150.96
BRIDGES				
261. Replacement	1.00 ea.	50,436.17	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		50,436.17		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$2,080,081.45		\$1,551,150.96

*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 (\$)
Belvidere	67.50	0.00	183,937.50	20.50	0.00	50,881.00	2,438	47,224.06
Bloomer	46.49	0.00	126,685.25	22.60	0.00	56,093.20	3,039	58,865.43
Bushnell	53.55	0.00	145,923.75	8.00	0.00	19,856.00	2,111	40,890.07
Cato	70.67	0.00	192,575.75	12.58	0.00	31,223.56	2,920	56,560.40
Crystal	65.72	0.00	179,087.00	25.90	0.00	64,283.80	2,824	54,700.88
Day	46.89	0.00	127,775.25	23.50	0.00	58,327.00	1,282	24,832.34
Douglass	61.26	0.00	166,933.50	24.90	0.00	61,801.80	2,377	46,042.49
Eureka	51.35	17.68	181,759.63	12.37	3.37	78,542.86	3,271	63,359.27
Evergreen	54.71	0.00	149,084.75	18.25	0.00	45,296.50	2,922	56,599.14
Fairplain	57.75	0.00	157,368.75	15.00	0.00	37,230.00	1,826	35,369.62
Ferris	58.99	0.00	160,747.75	18.00	0.00	44,676.00	1,379	26,711.23
Home	49.34	0.00	134,451.50	23.00	0.00	57,086.00	2,708	52,453.96
Maple Valley	60.35	0.00	164,453.75	22.80	0.00	56,589.60	2,083	40,347.71
Montcalm	56.12	0.00	152,927.00	15.70	3.26	85,246.36	3,178	61,557.86
Pierson	51.02	0.00	139,029.50	26.54	0.00	65,872.28	2,866	55,514.42
Pine	44.43	0.00	121,071.75	22.90	0.00	56,837.80	1,654	32,037.98
Reynolds	53.23	0.00	145,051.75	15.51	0.00	38,495.82	4,279	82,884.23
Richland	57.81	0.00	157,532.25	18.70	0.00	46,413.40	2,868	55,553.16
Sidney	56.80	0.00	154,780.00	19.30	0.00	47,902.60	2,563	49,645.31
Winfield	61.23	0.00	166,851.75	13.50	0.00	33,507.00	2,049	39,689.13
266. Totals	1,125.21	17.68	\$3,108,028.13	379.55	6.63	\$1,036,162.58	50,637	\$980,838.69

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* (\$)
Belvidere	0.00	30,754.18	30,754.18	165,325.22
Bloomer	0.00	160,608.01	160,608.01	187,023.19
Bushnell	0.00	29,189.53	29,189.53	52,995.25
Cato	0.00	0.00	0.00	33,647.38
Crystal	0.00	105,753.21	105,753.21	140,494.58
Day	0.00	46,421.36	46,421.36	49,308.92
Douglass	0.00	138,909.21	138,909.21	63,872.20
Eureka	0.00	281,825.59	281,825.59	216,780.13
Evergreen	0.00	39,379.12	39,379.12	103,809.58
Fairplain	0.00	0.00	0.00	61,415.45
Ferris	0.00	30,708.36	30,708.36	45,085.02
Home	0.00	11,663.58	11,663.58	84,489.66
Maple Valley	0.00	103,325.28	103,325.28	130,443.49
Montcalm	0.00	2,155.60	2,155.60	96,431.45
Pierson	0.00	231,686.34	231,686.34	132,148.61
Pine	0.00	51,693.46	51,693.46	108,822.86
Reynolds	0.00	122,412.47	122,412.47	137,506.60
Richland	0.00	52,598.10	52,598.10	84,226.33
Sidney	0.00	37,725.44	37,725.44	81,060.83
Winfield	0.00	74,342.12	74,342.12	83,650.83
267. Totals	\$0.00	\$1,551,150.96	\$1,551,150.96	\$2,058,537.58

*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 overlays of 1.5 inches or less

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
20003	138,453.98	09/30/2020	Asphalt

Work Type: Chip Seal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
20006	104,452.43	08/28/2020	Asphalt
20007	85,732.21	08/28/2020	Asphalt
20011	40,922.76	08/28/2020	Asphalt
20012	21,440.28	08/28/2020	Asphalt
20013	41,126.73	08/28/2020	Asphalt
20014	45,297.60	08/28/2020	Asphalt
20015	73,331.77	08/28/2020	Asphalt
20016	74,490.34	08/28/2020	Asphalt
20017	98,547.87	08/28/2020	Asphalt
20018	50,453.76	08/28/2020	Asphalt
20019	8,749.73	08/28/2020	Asphalt

Work Type: Crush and Shape

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
20008	345,094.14	09/30/2020	Asphalt

Work Type: Mill & Overlay - 1.5" Thick

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
20005	543,298.01	07/31/2020	Asphalt

Work Type: Overlay - 1 3/4" Thick

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
20004	209,952.34	08/28/2020	Asphalt

Year Ended - 2020

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

20009 254,678.40 08/28/2020 Asphalt

Work Type: Reconstruction - 9" base, 3" top

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
20022	157,989.88	09/30/2020	Asphalt
