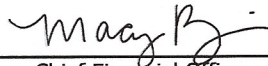


2020
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Kent County
Michigan
Year Ended 2020

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	\$29,031,827.78
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	4,573,439.36
b. State Trunkline Maintenance	531,893.78
c. State Transportation Department - Other	874,259.57
d. Due on County Road Agreement	818,858.97
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	849,602.61

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	2,204,244.37
5. Road Materials	662,888.11
6. Equipment Materials and Parts	785,006.25
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS**\$40,332,020.80**

Year Ended - 2020

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$4,554,028.02
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	2,440,181.80
14. Advances	4,584,911.43
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	762.82

Fund Balances

19. Primary Road Fund	22,465,040.34
20. Local Road Fund	1,801,199.09
21. County Road Commission Fund	4,485,897.30
22. Total Fund Balances	28,752,136.73

23. TOTAL LIABILITIES AND FUND BALANCES**\$40,332,020.80**

Year Ended - 2020

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$4,017,068.14
25. Land Improvements	\$1,220,204.26	
25 a.Less: Accumulated Depreciation	0.00	1,220,204.26
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	14,153,725.88	
27 a.Less: Accumulated Depreciation	(8,114,892.55)	6,038,833.33
28. Equipment - Road	35,313,740.88	
28 a.Less: Accumulated Depreciation	(26,294,473.71)	9,019,267.17
29. Equipment - Shop	770,110.96	
29 a.Less: Accumulated Depreciation	(694,499.25)	75,611.71
30. Equipment - Engineers	383,930.86	
30 a.Less: Accumulated Depreciation	(300,705.80)	83,225.06
31. Equipment - Yard and Storage	3,297,034.26	
31 a.Less: Accumulated Depreciation	(2,340,186.31)	956,847.95
32. Equipment and Furniture - Office	754,544.77	
32 a.Less: Accumulated Depreciation	(691,662.18)	62,882.59
33. Infrastructure	696,807,542.34	
33 a.Less: Accumulated Depreciation	(427,662,662.80)	269,144,879.54
34. Vehicles	72,464.41	
34 a.Less: Accumulated Depreciation	(67,472.74)	4,991.67
35. Construction Work in Progress		2,346,885.46
	36. Total Assets	\$292,970,696.88
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	23,825,817.34
	37 d.Infrastructure	269,144,879.54
	38. Total Equities	\$292,970,696.88
 <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		4,648,468.00
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$4,648,468.00
 <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	427,250.58	427,250.58
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	5,949,437.16	0.00	0.00	5,949,437.16
51. C Funds - Federal	423,528.17	0.00	0.00	423,528.17
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	342,386.93	0.00	0.00	342,386.93
54. High Priority	85,971.44	0.00	0.00	85,971.44
55. Other	0.00	0.00	0.00	0.00
56. Total Federal Sources	6,801,323.70	0.00	0.00	6,801,323.70
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	8,228.42	1,771.58		10,000.00
58. Snow Removal	15,542.58	0.00		15,542.58
59. Urban Road	5,316,745.83	1,652,459.92		6,969,205.75
60. Allocation	36,739,702.44	7,910,062.01		44,649,764.45
61. Total MTF	42,080,219.27	9,564,293.51		51,644,512.78
<u>Other</u>				
62. Local Bridge	0.00	63,022.27		63,022.27
63. Other	(54,611.92)	0.00	0.00	(54,611.92)
64. Total Other	(54,611.92)	63,022.27	0.00	8,410.35
<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)	0.00	0.00		0.00
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	0.00	0.00		0.00
72. Total State Sources	\$42,025,607.35	\$9,627,315.78	\$0.00	\$51,652,923.13

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	\$386,454.65	\$0.00	\$0.00	\$386,454.65
74. Township Contr.	0.00	4,705,974.56	0.00	4,705,974.56
75. Other	0.00	0.00	748,982.38	748,982.38
76. Total Contributions	386,454.65	4,705,974.56	748,982.38	5,841,411.59
Charges for Service				
77. Trunkline Maintenance	0.00		8,450,036.83	8,450,036.83
78. Trunkline Non-maintenance	0.00		2,706,094.02	2,706,094.02
79. Salvage Sales	0.00	0.00	35,055.93	35,055.93
80. Other	0.00	0.00	854,151.59	854,151.59
81. Total Charges	0.00	0.00	12,045,338.37	12,045,338.37
Interest and Rents				
82. Interest Earned	313,981.93	20,626.85	77,928.25	412,537.03
83. Property Rentals	0.00	0.00	165,535.43	165,535.43
84. Total Interest/Rents	313,981.93	20,626.85	243,463.68	578,072.46
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	2,150.00	2,150.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	91,770.25	91,770.25
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	93,920.25	93,920.25
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	\$49,527,367.63	\$14,353,917.19	\$13,558,955.26	\$77,440,240.08

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	\$1,088,386.55	\$0.00		\$1,088,386.55
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	3,015,427.21	0.00		3,015,427.21
103. Total Construction/Cap. Imp.	4,103,813.76	0.00		4,103,813.76
Preservation - Structural Improvements				
104. Roads	12,474,199.47	9,613,146.42		22,087,345.89
105. Structures	1,611,468.52	1,502,349.44		3,113,817.96
106. Safety Projects	1,560,936.62	6,471.01		1,567,407.63
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.	15,646,604.61	11,121,966.87		26,768,571.48
Maintenance				
111. Roads	10,095,106.14	14,132,717.13		24,227,823.27
112. Structures	79,399.83	23,072.57		102,472.40
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	2,159,243.87	1,690,544.58		3,849,788.45
115. Traffic Control	1,598,234.83	510,927.26		2,109,162.09
116. Total Maintenance	13,931,984.67	16,357,261.54		30,289,246.21
117. Total Construction, Preservation And Maintenance	33,682,403.04	27,479,228.41		61,161,631.45
Other				
118. Trunkline Maintenance	0.00		9,327,804.18	9,327,804.18
119. Trunkline Non-maintenance	0.00		2,973,084.85	2,973,084.85
120. Administrative Expense	852,444.04	695,452.30		1,547,896.34
121. Equipment - Net	(141,680.96)	(219,889.32)	(157,775.03)	(519,345.31)
122. Capital Outlay - Net	0.00	0.00	1,160,993.17	1,160,993.17
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	1,062,682.36	1,062,682.36
127. Total Other	710,763.08	475,562.98	14,366,789.53	15,553,115.59
128. Total Expenditures	\$34,393,166.12	\$27,954,791.39	\$14,366,789.53	\$76,714,747.04

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	\$49,527,367.63	\$14,353,917.19	\$13,558,955.26	\$77,440,240.08
130. Total Expenditures	34,393,166.12	27,954,791.39	14,366,789.53	76,714,747.04
131. Excess of Revenues Over (Under) Expenditures	15,134,201.51	(13,600,874.20)	(807,834.27)	725,493.04
132. Optional Transfers				
132 a. Primary to Local (50%)	(14,000,000.00)	14,000,000.00		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	(14,000,000.00)	14,000,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,134,201.51	399,125.80	(807,834.27)	725,493.04
136. Beginning Fund	21,330,838.83	1,402,073.29	5,293,731.57	28,026,643.69
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	21,330,838.83	1,402,073.29	5,293,731.57	28,026,643.69
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$22,465,040.34	\$1,801,199.09	\$4,485,897.30	\$28,752,136.73

Year Ended - 2020

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,727,270.18	
142. Depreciation	<u>3,476,233.95</u>	
143. Other	<u>1,549,850.23</u>	
144. Total Direct		<u>6,753,354.36</u>

145. Indirect Equipment Expense		<u>3,211,482.24</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	173,112.44	
147. Operating Expenses	<u>982,632.34</u>	
148. Total Operating		<u>\$1,155,744.78</u>

149. TOTAL EQUIPMENT EXPENSE \$11,120,581.38

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	53,089.86	0.00		53,089.86
151. Preservation - Structural Improvement	<u>266,049.29</u>	<u>254,941.39</u>		<u>520,990.68</u>
152. Maintenance	<u>2,856,312.62</u>	<u>4,673,370.36</u>		<u>7,529,682.98</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	0.00	0.00
154. MDOT	<u>0.00</u>		<u>2,820,220.09</u>	<u>2,820,220.09</u>
155. Other Reimbursable Charges	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
156. All Other Charges	<u>0.00</u>	<u>0.00</u>	<u>715,943.08</u>	<u>715,943.08</u>
157. Total Equipment Rental Credits	<u>3,175,451.77</u>	<u>4,928,311.75</u>	<u>3,536,163.17</u>	<u>11,639,926.69</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(519,345.31)</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>‡3,175,451.77</u>	<u>‡4,928,311.75</u>	<u>‡3,536,163.17</u>	<u>11,639,926.69</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	27.28 %	42.34 %	30.38 %	100.00 %
161. Prorated Total Equipment Expense	<u>3,033,770.81</u>	<u>4,708,422.43</u>	<u>3,378,388.14</u>	<u>11,120,581.38</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(141,680.96)</u>	<u>(219,889.32)</u>	<u>(157,775.03)</u>	<u>(519,345.31)</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.	\$193,262.63	\$142,607.37
164. Primary Preservation - Struct. Imp.	565,380.26	417,210.53
165. Primary Maintenance	1,980,516.97	1,461,480.88
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	311,488.47	229,856.37
168. Local Maintenance	3,058,561.40	2,257,001.30
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	993,866.65	733,403.53
171. Equipment Expense - Indirect	966,992.67	713,571.92
172. Equipment Expense - Operating	99,607.85	73,504.59
173. Administration	2,582,271.98	1,905,533.29
174. State Trunkline Maintenance	2,116,135.24	
175. Sundry Account Rec.	300,559.82	
176. Capital Outlay	227,467.27	153,085.62
177. Other	0.00	0.00
178. Total Payroll	\$13,396,111.21	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$13,396,111.21	Total Distributive \$8,087,255.40

	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	\$3,103,095.73	\$287,586.75	\$2,863,976.62	\$3,352,626.02	\$106,406.69	\$0.00	\$9,713,691.81
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	3,103,095.73	287,586.75	2,863,976.62	3,352,626.02	106,406.69	0.00	9,713,691.81
185. Applicable Labor Cost	13,396,111.21	13,396,111.21	13,396,111.21	13,396,111.21	13,396,111.21	13,396,111.21	
186. Factor	0.231642	0.021468	0.213792	0.250269	0.007943	0.000000	0.725114

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.	\$4,103,813.76	\$37,872.94
188. Primary Preservation - Struct Imp.	15,646,604.61	191,118.13
189. Primary Maintenance	13,931,984.67	1,048,104.37
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	11,121,966.87	100,006.04
192. Local Maintenance	16,357,261.54	1,237,608.53
193. Other	32,530,168.75	1,252,580.29
194. TOTAL	\$93,691,800.20	\$3,867,290.30

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	0.00	0.00	0.00	0.00	3,867,290.30	\$3,867,290.30
196. Applicable Operation Cost	93,691,800.20	93,691,800.20	93,691,800.20	93,691,800.20	93,691,800.20	
197. Factor	0.000000	0.000000	0.000000	0.000000	0.041277	\$0.041277

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.	\$480,383.03	\$0.00	\$3,623,430.73	\$0.00	\$4,103,813.76	\$0.00
199. Preser - Struct. Imp.	1,901,176.82	1,135,518.07	13,745,427.79	9,986,448.80	15,646,604.61	11,121,966.87
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	9,468,148.85	14,682,213.02	4,463,835.82	1,675,048.52	13,931,984.67	16,357,261.54
202. Total	<u>\$11,849,708.70</u>	<u>\$15,817,731.09</u>	<u>\$21,832,694.34</u>	<u>\$11,661,497.32</u>	<u>\$33,682,403.04</u>	<u>\$27,479,228.41</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	\$1,963,358.29	\$152,776.95
204. Fringe Benefits	1,321,340.97	102,818.65
205. Equipment Rental	2,533,780.24	286,439.85
206. Materials	1,740,670.71	9,666.14
207. Handling Charges	0.00	0.00
208. Overhead	893,942.49	279,669.83
209. Other	874,711.48	2,141,713.43
210. Total Charges for Current Year	\$9,327,804.18	\$2,973,084.85
211. Beginning Balance	253,694.24	527,435.48
212. Sub-Total	9,581,498.42	3,500,520.33
213. Less Credits	(9,049,604.64)	(2,626,260.76)
214. Ending Balance	\$531,893.78	\$874,259.57

Year Ended - 2020

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$111,681.96
216. Buildings (975)	323,680.69
217. Equipment Road (976, 981)	4,409,668.25
218. Equipment Shop (977)	7,500.00
219. Equipment Engineers (978)	54,901.68
220. Equipment - Yard and Storage (979)	322,772.02
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$5,230,204.60</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	5,230,204.60	5,230,204.60
225. Less: Equipment Retirements 689	0.00	0.00	(39,025.75)	(39,025.75)
226. Sub-total	0.00	0.00	5,191,178.85	5,191,178.85
227. Less: Depreciation and Depletion 968	0.00	0.00	(4,030,185.68)	(4,030,185.68)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,160,993.17</u>	<u>\$1,160,993.17</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	22,267,123.65	22,267,123.65
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>91,770.25</u>	<u>91,770.25</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>\$51,644,512.78</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>1,547,896.34</u>
234. Total Capital Outlay (from Page 13)			<u>5,230,204.60</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>6,778,100.94</u>
236 b. Adjusted MTF Returns			<u>44,866,411.84</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$15,646,604.61</u>	<u>\$11,121,966.87</u>	<u>26,768,571.48</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>13,931,984.67</u>	<u>16,357,261.54</u>	<u>30,289,246.21</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>29,578,589.28</u>	<u>27,479,228.41</u>	<u>57,057,817.69</u>
241. 90% of Adjusted MTF Returns			<u>40,379,770.66</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>338,691.72</u>	<u>2,534,073.96</u>	<u>1,198,809.34</u>	<u>533,568.79</u>	<u>1,886,169.07</u>
Fiscal Year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Expenditures (\$)	<u>756,583.65</u>	<u>1,718,527.45</u>	<u>1,676,108.40</u>	<u>2,370,248.49</u>	<u>3,015,427.21</u>
242. TOTAL					<u>\$16,028,208.08</u>

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

$$\underline{1,644,512.78} \times .10 = \underline{5,164,451.28}$$

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	\$966,992.67
712-724	Fringe Benefits - Shop Employees	713,571.92
721	Drug Testing	0.00
728	Office Supplies - Shop	6,539.14
731	Janitor Supplies - Shop	14,006.54
733	Welding Supplies	13,922.37
734	Safety Supplies - Shop	5,785.13
736	Tire Shop Supplies	6,366.83
737	Shop Supplies	147,500.89
791	Equipment Material/Parts Inventory Adjustment	4,369.92
801	Contractual Services - Shop	5,774.21
805	Health Services	0.00
806	Laundry Services	64,102.21
807	Data Processing - Shop	15,346.07
810	Education Expense - Shop	4,185.00
850-859	Communications - Shop	5,196.98
861	Travel and Mileage - Shop Employees	9,322.29
862	Freight Costs	7,265.25
875	Insurance - Shop Buildings	123,743.45
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	80,325.43
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	186,025.50
931	Buildings Repairs and Maintenance	245,897.74
932	Yard and Storage Repairs and Maintenance	49,936.13
933	Shop Equipment Repairs and Maintenance	25,747.78
934	Office Equipment Repairs and Maintenance	161.50
941	Equipment Rental - Shop Pickup/Wrecker	155,676.00
944-947	Underground Storage Tank Expense	5,729.89
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	327,096.12
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	20,483.44
968	Depreciation - Stockroom Expense	0.00
707	Other:	411.84
	243. TOTAL	\$3,211,482.24

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	\$1,040,709.50
709-714	Administrative Leave	0.00
724	Fringe Benefits	767,969.70
727	Postage	12,501.27
728	Office Supplies	99,680.87
730	Dues and Subscriptions	41,208.61
801	Contractual Services	84,801.10
803	Legal Services	55,280.02
804	Auditing and Accounting Services	36,700.00
807	Data Processing	194,772.01
810	Education	345.00
850-853	Communications	14,404.27
861	Travel and Mileage	17,208.38
862	Freight	844.00
873	Public Relations	0.00
874	Advertising	16,448.69
875	Insurance - Building and Contents	20,421.14
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	86,038.83
882	Insurance - General Liability	5,332.90
920-923	Utilities	103,863.70
931	Building Repair/Maintenance	106,451.73
934	Office Equipment Repair/Maintenance	48,603.43
942	Building Rental	0.00
955-956	Miscellaneous	9,502.89
966-967	Overhead	0.00
968	Depreciation - Buildings	17,215.58
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	35,507.56
	Other:	0.00
	244. TOTAL	\$2,815,811.18
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(83,765.81)
629	Overhead - State Trunkline Maintenance	(1,176,439.32)
691	Purchase Discounts	(7,709.71)
	Other:	0.00
	Total Credits to Administrative Expense	\$(1,267,914.84)
	245. Net Administrative Expense	\$1,547,896.34

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 \$3,015,427.21	0.00 mi.	\$0.00
248. Widening	2.00 mi.	1,088,386.55	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		<u>\$4,103,813.76</u>		<u>\$0.00</u>

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	25.71 mi.	x 12,474,199.47	37.63 mi.	\$9,613,146.42
252. Resurfacing	0.00 mi.	0.00	0.00 mi.	0.00
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
SAFETY PROJECTS				
255. Intersection Improvements	8.00 ea.	1,560,936.62	0.00 ea.	6,471.01
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		<u>14,035,136.09</u>		<u>9,619,617.43</u>
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	5.00 ea.	1,339,710.65	4.00 ea.	1,209,971.74
263. Replace with Culvert	0.00 ea.	271,757.87	0.00 ea.	292,377.70
264. Bridge Subtotals		<u>1,611,468.52</u>		<u>1,502,349.44</u>
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$15,646,604.61</u>		<u>\$11,121,966.87</u>

*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 (\$)
Ada	55.84	51.51	274,036.66	35.27	35.27	588,233.07	13,142	254,560.54
Algoma	59.61	39.83	256,675.04	36.64	31.52	538,398.40	9,932	192,382.84
Alpine	67.60	40.14	279,181.23	26.01	18.05	320,794.61	13,336	258,318.32
Bowne	37.52	2.92	109,150.72	31.65	0.00	78,555.30	3,084	59,737.08
Byron	104.94	84.41	485,675.58	41.60	32.48	564,337.27	20,317	393,540.29
Caledonia	43.57	37.82	208,210.37	40.12	37.96	638,457.98	12,332	238,870.84
Cannon	73.64	60.61	344,072.26	21.32	19.22	325,763.35	13,336	258,318.32
Cascade	78.83	78.83	401,323.54	40.92	40.92	682,463.73	17,134	331,885.58
Courtland	61.40	31.90	242,790.40	23.95	16.60	295,097.51	7,678	148,722.86
Gaines	66.20	62.42	328,080.71	48.97	46.80	785,916.33	25,146	487,078.02
Grand Rapids	51.33	51.33	261,321.04	22.67	22.67	378,090.26	16,661	322,723.57
Grattan	56.11	0.00	152,899.75	24.92	0.00	61,851.44	3,621	70,138.77
Lowell	48.01	11.15	157,208.14	34.51	7.46	191,555.98	5,949	115,232.13
Nelson	66.41	2.70	187,355.46	25.78	1.44	84,428.20	4,764	92,278.68
Oakfield	59.41	0.00	161,892.25	24.04	0.00	59,667.28	5,782	111,997.34
Plainfield	124.74	124.74	635,051.33	44.74	44.74	746,173.75	30,952	599,540.24
Solon	54.37	1.35	151,352.35	20.62	2.58	87,804.52	5,974	115,716.38
Sparta	34.62	10.48	119,135.18	36.00	12.33	264,388.68	9,110	176,460.70
Spencer	74.23	0.00	202,276.76	23.58	0.00	58,525.56	3,960	76,705.20
Tyrone	43.85	0.00	119,491.25	26.44	0.00	65,624.08	4,731	91,639.47
Vergennes	51.80	7.66	159,278.56	27.71	4.15	127,689.62	4,189	81,140.93
266. Totals	1,314.03	699.80	\$5,236,458.58	657.46	374.19	\$6,943,816.92	231,130	\$4,476,988.10

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* (\$)
Ada	337.35	1,492,937.64	1,493,274.99	345,185.65
Algoma	0.00	499,741.78	499,741.78	184,270.61
Alpine	0.00	2,855,428.86	2,855,428.86	182,991.97
Bowne	0.00	414,736.56	414,736.56	112,500.00
Byron	674,630.95	4,098,751.57	4,773,382.52	325,584.97
Caledonia	0.00	290,532.07	290,532.07	125,706.00
Cannon	0.00	1,196,388.63	1,196,388.63	597,866.36
Cascade	0.00	1,934,230.65	1,934,230.65	716,920.65
Courtland	0.00	440,532.72	440,532.72	249,668.52
Gaines	171,682.09	2,643,634.27	2,815,316.36	156,705.46
Grand Rapids	0.00	1,277,227.06	1,277,227.06	284,532.42
Grattan	0.00	138,669.59	138,669.59	0.00
Lowell	237,463.71	1,947,847.78	2,185,311.49	0.00
Nelson	0.00	0.00	0.00	3,168.51
Oakfield	0.00	401,733.18	401,733.18	70,352.97
Plainfield	0.00	2,285,756.54	2,285,756.54	886,218.98
Solon	0.00	605,842.70	605,842.70	156,328.12
Sparta	0.00	27,014.83	27,014.83	44,691.33
Spencer	0.00	574,863.63	574,863.63	116,717.14
Tyrone	0.00	153,810.14	153,810.14	0.00
Vergennes	0.00	908,189.99	908,189.99	146,564.90
267. Totals	\$1,084,114.10	\$24,187,870.19	\$25,271,984.29	\$4,705,974.56

*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: Chipseal + Fogseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020 467-100-0104	1,453,127.79	09/21/2020	Asphalt
2020 497-100-0104A	1.00	09/21/2020	Asphalt
2020 497-100-0104S	1.00	09/21/2020	Seal Coat
2020 497-M01960-0104	90,505.74	09/21/2020	Seal Coat
2020 497-M01970-010	264,412.03	09/21/2020	Seal Coat
2020 497-M01980-0104	63,949.58	09/21/2020	Asphalt

Work Type: Crush & Shape

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020 459-E01450	334,262.85	09/01/2020	Asphalt
2020 459-E01460	565,080.83	09/19/2020	Asphalt
2020 489-M01530-020	545,210.41	11/21/2019	Asphalt
2020 489-M01830-020	125,480.00	07/02/2020	Asphalt
2020 489-M01840-020	368,922.01	07/27/2020	Asphalt

Work Type: Crush and Shape with Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020 497-100-0104 CR	2,007,174.00	09/21/2020	Asphalt

Work Type: Crush and Shape with Micro

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020 467-100-0108CRM	1.00	08/22/2020	Asphalt
2020 497-100-0108CRM	1.00	08/22/2020	Asphalt

Work Type: Microsurface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020 467-100-0108	2,962,546.76	08/22/2020	Asphalt

Year Ended - 2020

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

2020 497-100-0108	312,793.73	08/22/2020	Asphalt
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Work Type: Mill & Overlay 1.5"

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020 489-M01870-040	486,227.00	09/15/2020	Asphalt

Work Type: Mill & Overlay 2"

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020 459-E01470	544,672.39	08/29/2020	Asphalt
2020 489-M01770-040	1.00	07/25/2020	Asphalt
2020 489-M01840-060	1.00	07/27/2020	Asphalt
2020 489-M01880-040	313,588.35	07/16/2020	Asphalt
2020 489-M01890-040	107,328.00	06/25/2020	Asphalt
2020 489-M01940-040	119,789.72	06/17/2020	Asphalt

Work Type: Mill & Overlay- 3.5"

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019 459-E01060-030	277,226.00	11/29/2019	Asphalt
2019 489-M01490-030	1,067,926.67	11/04/2019	Asphalt
2020 459-E00530	1,519,598.56	09/30/2020	Asphalt
2020 459-E01080	711,187.18	09/30/2020	Asphalt
2020 459-E01260	810,213.25	09/30/2020	Asphalt
2020 459-E01360	1,026,687.98	09/30/2020	Asphalt
2020 459-E01420	1,211,992.73	09/30/2020	Asphalt
2020 489-M01620-030	231,863.70	10/18/2019	Asphalt
2020 489-M01770-030	569,505.47	07/28/2020	Asphalt
2020 489-M01830-030	199,183.00	07/16/2020	Asphalt
2020 489-M01870-030	233,613.00	08/29/2020	Asphalt
2020 489-M01890-030	268,362.00	06/25/2020	Asphalt
2020 489-M01900-030	1,044,009.53	08/04/2020	Asphalt

Work Type: Mill and Fill with Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020 497-100-0104 MF	1.00	09/21/2020	Asphalt

Year Ended - 2020

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

Work Type: Mill and Fill with Micro

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020 467-100-0108MFM	1.00	08/22/2020	Asphalt
2020 497-100-0108MFM	1.00	08/22/2020	Asphalt

Work Type: Overlay - 2" Thick

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020 489-M01800-060	61,819.01	07/02/2020	Asphalt

Work Type: Overlay - Ultra Thin .75" Thick

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020 489-M01870-070	58,372.00	09/15/2020	Asphalt
2020 489-M01890-070	58,372.00	06/25/2020	Asphalt

Work Type: Preservation Heavy

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020 459-E01480	408,447.04	08/01/2020	Asphalt

Work Type: Reconstruct with Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020 497-100-0104 RC	1.00	09/21/2020	Asphalt

Work Type: Reconstruct with Micro

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020 467-100-0108REM	1.00	08/22/2020	Asphalt

Year Ended - 2020

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

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020 459-E00230	1,367,666.63	09/30/2020	Asphalt
2020 459-E01350	712,303.00	09/30/2020	Asphalt
2020 459-E01370	1,129,007.00	09/30/2020	Asphalt
2020 459-E01500 459-E01505	555,945.00	09/30/2020	Asphalt
2020 489-M01790	105,076.67	06/23/2020	Asphalt

Work Type: Reconstruction LRP

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020 459-E01040-010	4,008.85	11/19/2019	Asphalt
2020 489-M01220-013	24,448.49	11/19/2019	Asphalt