

**2020**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
**Schoolcraft 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**

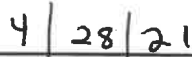
**ATTEST**



\_\_\_\_\_  
Chief Financial Officer



\_\_\_\_\_  
Chairman



\_\_\_\_\_  
Date

Year Ended - 2020

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

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

1. Cash	<u>\$916,760.81</u>
2. Investments	<u>3,333,717.16</u>
3. Accounts Receivable :	
a. Michigan Transportation Fund	<u>546,459.55</u>
b. State Trunkline Maintenance	<u>178,669.25</u>
c. State Transportation Department - Other	<u>14,241.39</u>
d. Due on County Road Agreement	<u>4,752.58</u>
e. Due on Special Assesment	<u>0.00</u>
f. Sundry Accounts Receivable	<u>0.00</u>

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

	<u>0.00</u>
4. Deferred Expense State Aid	<u>526,466.72</u>
5. Road Materials	<u>225,515.12</u>
6. Equipment Materials and Parts	<u>104,070.58</u>
7. Prepaid Insurance	<u>0.00</u>
8. Deferred Expense - Federal Aid	<u>(280,848.66)</u>
9. Other	

**10. TOTAL ASSETS****\$5,569,804.50**

Year Ended - 2020

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

**Liabilities and Fund Balances**

**Liabilities**

11. Accounts Payable	\$221,485.14
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	57,693.26
14. Advances	378,346.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	1,012,928.09
17. Deferred Revenue	0.00
18. Other	21,792.33

**Fund Balances**

19. Primary Road Fund	1,065,875.30
20. Local Road Fund	435,824.06
21. County Road Commission Fund	2,375,860.32
<b>22. Total Fund Balances</b>	<b>3,877,559.68</b>

**23. TOTAL LIABILITIES AND FUND BALANCES**

**\$5,569,804.50**

Year Ended - 2020

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

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		<u>\$1,894,881.23</u>
25. Land Improvements	\$50,518.60	
25 a.Less: Accumulated Depreciation	<u>(50,518.60)</u>	<u>0.00</u>
26. Depletable Assets	234,913.39	
26 a.Less: Accumulated Depreciation	<u>(22,845.26)</u>	<u>212,068.13</u>
27. Buildings	3,596,032.48	
27 a.Less: Accumulated Depreciation	<u>(2,210,255.97)</u>	<u>1,385,776.51</u>
28. Equipment - Road	6,465,337.96	
28 a.Less: Accumulated Depreciation	<u>(5,453,772.67)</u>	<u>1,011,565.29</u>
29. Equipment - Shop	241,613.00	
29 a.Less: Accumulated Depreciation	<u>(192,304.29)</u>	<u>49,308.71</u>
30. Equipment - Engineers	33,563.08	
30 a.Less: Accumulated Depreciation	<u>(27,820.00)</u>	<u>5,743.08</u>
31. Equipment - Yard and Storage	16,603.02	
31 a.Less: Accumulated Depreciation	<u>(2,480.46)</u>	<u>14,122.56</u>
32. Equipment and Furniture - Office	52,286.33	
32 a.Less: Accumulated Depreciation	<u>(38,008.28)</u>	<u>14,278.05</u>
33. Infrastructure	17,306,708.74	
33 a.Less: Accumulated Depreciation	<u>(7,572,245.45)</u>	<u>9,734,463.29</u>
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>
35. Construction Work in Progress		<u>0.00</u>
	<b>36. Total Assets</b>	<b><u>\$14,322,206.85</u></b>
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	<u>0.00</u>
	37 b.Local	<u>0.00</u>
	37 c.Co. Road Comm.	<u>4,587,743.56</u>
	37 d.Infrastructure	<u>9,734,463.29</u>
	<b>38. Total Equities</b>	<b><u>\$14,322,206.85</u></b>
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		<u>995,000.00</u>
40. Notes Payable (Act 143)		<u>71,242.41</u>
41. Vested Vacation and Sick Leave Payable		<u>103,466.40</u>
42. Installment/Lease Purchase Payable		<u>0.00</u>
43. Other		<u>0.00</u>
	<b>44. Total Liabilities</b>	<b><u>\$1,169,708.81</u></b>
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<b><u>\$1,939,811.18</u></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	\$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
<b><u>Licenses and Permits</u></b>				
49. Specify	0.00	0.00	5,475.00	5,475.00
<b><u>Federal Sources</u></b>				
50. Surface Tran. Program (STP)	43,328.25	0.00	0.00	43,328.25
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	118,047.42	0.00	0.00	118,047.42
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	67,616.41	0.00	0.00	67,616.41
56. Total Federal Sources	228,992.08	0.00	0.00	228,992.08
<b>STATE SOURCES</b>				
<b><u>Michigan Transportation Fund</u></b>				
57. Engineering	7,670.02	2,329.98		10,000.00
58. Snow Removal	146,389.56	44,469.88		190,859.44
59. Urban Road	0.00	0.00		0.00
60. Allocation	2,251,295.58	683,893.24		2,935,188.82
61. Total MTF	2,405,355.16	730,693.10		3,136,048.26
<b><u>Other</u></b>				
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
<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)	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
<b>72. Total State Sources</b>	<b>\$2,405,355.16</b>	<b>\$730,693.10</b>	<b>\$0.00</b>	<b>\$3,136,048.26</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>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	34,987.09	0.00	34,987.09
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	34,987.09	0.00	34,987.09
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		2,024,117.58	2,024,117.58
78. Trunkline Non-maintenance	0.00		210,044.23	210,044.23
79. Salvage Sales	0.00	0.00	1,321.72	1,321.72
80. Other	0.00	0.00	31,309.68	31,309.68
81. Total Charges	0.00	0.00	2,266,793.21	2,266,793.21
<b>Interest and Rents</b>				
82. Interest Earned	6,941.93	5,046.52	31,139.73	43,128.18
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	6,941.93	5,046.52	31,139.73	43,128.18
<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	172.00	172.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	9,695.74	848.70	10,544.44
91. Total Other	0.00	9,695.74	1,020.70	10,716.44
<b>Other Financing Sources</b>				
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	69,000.00	69,000.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	69,000.00	69,000.00
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$2,641,289.17</b>	<b>\$780,422.45</b>	<b>\$2,373,428.64</b>	<b>\$5,795,140.26</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	\$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
<b>Preservation - Structural Improvements</b>				
104. Roads	327,528.89	24,057.94		351,586.83
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.	327,528.89	24,057.94		351,586.83
<b>Maintenance</b>				
111. Roads	813,545.39	571,639.37		1,385,184.76
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	535,745.28	377,415.06		913,160.34
115. Traffic Control	0.00	0.00		0.00
116. Total Maintenance	1,349,290.67	949,054.43		2,298,345.10
117. Total Construction, Preservation And Maintenance	1,676,819.56	973,112.37		2,649,931.93
<b>Other</b>				
118. Trunkline Maintenance	0.00		2,007,238.58	2,007,238.58
119. Trunkline Non-maintenance	0.00		210,044.23	210,044.23
120. Administrative Expense	264,456.22	153,472.46		417,928.68
121. Equipment - Net	(76,328.13)	(58,143.82)	(121,741.57)	(256,213.52)
122. Capital Outlay - Net	0.00	0.00	298,603.16	298,603.16
123. Debt Principal Payment	0.00	0.00	223,276.47	223,276.47
124. Interest Expense	0.00	0.00	38,275.36	38,275.36
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	9,973.13	0.00	9,973.13
127. Total Other	188,128.09	105,301.77	2,655,696.23	2,949,126.09
<b>128. Total Expenditures</b>	<b>\$1,864,947.65</b>	<b>\$1,078,414.14</b>	<b>\$2,655,696.23</b>	<b>\$5,599,058.02</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	<u>\$2,641,289.17</u>	<u>\$780,422.45</u>	<u>\$2,373,428.64</u>	<u>\$5,795,140.26</u>
130. Total Expenditures	<u>1,864,947.65</u>	<u>1,078,414.14</u>	<u>2,655,696.23</u>	<u>5,599,058.02</u>
131. Excess of Revenues Over (Under) Expenditures	<u>776,341.52</u>	<u>(297,991.69)</u>	<u>(282,267.59)</u>	<u>196,082.24</u>
132. Optional Transfers				
132 a. Primary to Local (50%)	<u>(303,038.21)</u>	<u>303,038.21</u>		<u>0.00</u>
132 b. Local to Primary (15%)	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
133. Emergency Transfers (Local to Primary)	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
134. Total Optional Transfers	<u>(303,038.21)</u>	<u>303,038.21</u>		<u>0.00</u>
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>473,303.31</u>	<u>5,046.52</u>	<u>(282,267.59)</u>	<u>196,082.24</u>
136. Beginning Fund	<u>592,571.99</u>	<u>430,777.54</u>	<u>2,658,127.91</u>	<u>3,681,477.44</u>
137. Adjustment	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
138. Beginning Fund Balance Restated	<u>592,571.99</u>	<u>430,777.54</u>	<u>2,658,127.91</u>	<u>3,681,477.44</u>
139. Interfund Transfer(County to Primary and/or Local)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
140. Ending Fund Balance	<u>\$1,065,875.30</u>	<u>\$435,824.06</u>	<u>\$2,375,860.32</u>	<u>\$3,877,559.68</u>



Year Ended - 2020

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

**EQUIPMENT EXPENSE**

Direct Equipment Expense

141. Labor and Fringe Benefits	\$242,161.25	
142. Depreciation	<u>249,320.59</u>	
143. Other	<u>251,822.81</u>	
<b>144. Total Direct</b>		<u>743,304.65</u>

145. Indirect Equipment Expense		<u>536,243.71</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>235,279.17</u>	
<b>148. Total Operating</b>		<u>\$235,279.17</u>

**149. TOTAL EQUIPMENT EXPENSE** \$1,514,827.53

**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	17,025.62	5,233.26		22,258.88
152. Maintenance	510,582.18	391,655.82		902,238.00
153. Inventory Operations	0.00	0.00	35,242.02	35,242.02
154. MDOT	0.00		756,102.26	756,102.26
155. Other Reimbursable Charges	0.00	5,022.12	0.00	5,022.12
156. All Other Charges	0.00	0.00	50,177.77	50,177.77
157. Total Equipment Rental Credits	<u>527,607.80</u>	<u>401,911.20</u>	<u>841,522.05</u>	<u>1,771,041.05</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(256,213.52)</u>

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$527,607.80</u>	<u>\$401,911.20</u>	<u>\$841,522.05</u>	<u>\$1,771,041.05</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	29.79 %	22.69 %	47.52 %	100.00 %
161. Prorated Total Equipment Expense	<u>451,279.67</u>	<u>343,767.38</u>	<u>719,780.48</u>	<u>1,514,827.53</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(76,328.13)</u>	<u>(58,143.82)</u>	<u>(121,741.57)</u>	<u>(256,213.52)</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.	11,706.75	412.71
165. Primary Maintenance	183,564.47	292,424.51
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	1,811.16	0.00
168. Local Maintenance	129,760.11	206,712.32
169. Inventory	9,223.54	14,693.42
170. Equipment Expense - Direct	93,389.14	148,772.11
171. Equipment Expense - Indirect	88,586.43	141,121.23
172. Equipment Expense - Operating	0.00	0.00
173. Administration	194,899.88	310,466.12
174. State Trunkline Maintenance	345,279.53	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	91,695.45	146,074.00
<b>178. Total Payroll</b>	<b>\$1,149,916.46</b>	
179. Less Applicable Payroll	(358,548.47)	
<b>180. Total Applicable Labor Cost</b>	<b>\$791,367.99</b>	<b>Total Distributive \$1,260,676.42</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	\$126,253.86	\$40,637.23	\$1,196,629.42	\$580,080.80	\$0.00	\$21,698.83	\$1,965,300.14
182. Less: Benefits Recovered	(44,225.69)	(14,234.89)	(419,169.43)	(203,197.53)	0.00	(7,600.92)	(688,428.46)
183. Less: Refunds	0.00	(16,195.27)	0.00	0.00	0.00	0.00	(16,195.27)
184. Benefits to be Distributed	82,028.17	10,207.07	777,459.99	376,883.27	0.00	14,097.91	1,260,676.41
185. Applicable Labor Cost	791,367.99	791,367.99	791,367.99	791,367.99	791,367.99	791,367.99	
186. Factor	0.103654	0.012898	0.982425	0.476243	0.000000	0.017815	1.593035

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.	290,050.54	37,478.29
189. Primary Maintenance	1,194,894.55	154,395.92
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	21,305.05	2,752.89
192. Local Maintenance	840,456.39	108,597.92
193. Other	8,831.93	1,141.20
<b>194. TOTAL</b>	<b>\$2,355,538.46</b>	<b>\$304,366.22</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	829.95	9,868.39	6,104.72	0.00	287,563.54	\$304,366.60
196. Applicable Operation Cost	2,355,538.46	2,355,538.46	2,355,538.46	2,355,538.46	2,355,538.46	
197. Factor	0.000352	0.004189	0.002592	0.000000	0.122080	\$0.129213

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	
	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.	176,336.18	24,057.94	151,192.71	0.00	327,528.89	24,057.94
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,306,066.70	944,204.21	43,223.97	4,850.22	1,349,290.67	949,054.43
<b>202. Total</b>	<b>\$1,482,402.88</b>	<b>\$968,262.15</b>	<b>\$194,416.68</b>	<b>\$4,850.22</b>	<b>\$1,676,819.56</b>	<b>\$973,112.37</b>

**Schoolcraft**

**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	\$328,188.63	\$17,090.90
204. Fringe Benefits	634,907.81	29,078.84
205. Equipment Rental	741,121.82	14,980.44
206. Materials	73,600.62	10,279.34
207. Handling Charges	0.00	0.00
208. Overhead	194,501.47	16,455.09
209. Other	34,918.23	122,159.66
<b>210. Total Charges for Current Year</b>	<b>\$2,007,238.58</b>	<b>\$210,044.27</b>
211. Beginning Balance	48,042.67	37,457.00
212. Sub-Total	2,055,281.25	247,501.27
213. Less Credits	(1,876,612.00)	(233,259.88)
<b>214. Ending Balance</b>	<b>\$178,669.25</b>	<b>\$14,241.39</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)	631,670.40
218. Equipment Shop (977)	10,992.50
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	9,806.00
222. Depletable Assets (987)	1,786.90
223. Total Capital Outlay:	<u>\$654,255.80</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	654,255.80	654,255.80
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	654,255.80	654,255.80
227. Less: Depreciation and Depletion 968	0.00	0.00	(355,652.64)	(355,652.64)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$298,603.16</u>	<u>\$298,603.16</u>

**DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 3)	0.00	0.00	4,289,140.40	4,289,140.40
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	172.00	172.00

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>\$3,136,048.26</u>
<b>DEDUCTIONS</b>			
233. Administrative Expense (from Page 6 Expenditures)			<u>417,928.68</u>
234. Total Capital Outlay (from Page 13)			<u>654,255.80</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>223,276.47</u>
236. Interest Expense (from Page 6 Expenditures)			<u>38,275.36</u>
236 a. Total Deductions			<u>1,333,736.31</u>
236 b. Adjusted MTF Returns			<u>1,802,311.95</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$327,528.89</u>	<u>\$24,057.94</u>	<u>351,586.83</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,349,290.67</u>	<u>949,054.43</u>	<u>2,298,345.10</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(228,992.08)</u>	<u>0.00</u>	<u>(228,992.08)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>1,447,827.48</u>	<u>973,112.37</u>	<u>2,420,939.85</u>
241. 90% of Adjusted MTF Returns			<u>1,622,080.76</u>

**Schoolcraft**

**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>165,360.00</u>	<u>149,222.00</u>	<u>125,573.00</u>	<u>308,978.00</u>	<u>196,495.00</u>
<b>Fiscal Year</b>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<b>Expenditures (\$)</b>	<u>0.00</u>	<u>89,801.40</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
				<b>242. TOTAL</b>	<u>\$1,035,429.40</u>

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

$$\underline{3,136,048.26} \times .10 = \underline{313,604.83}$$



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	\$88,586.43
712-724	Fringe Benefits - Shop Employees	141,121.23
721	Drug Testing	1,587.25
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	2,774.58
733	Welding Supplies	2,422.60
734	Safety Supplies - Shop	1,557.30
736	Tire Shop Supplies	25.00
737	Shop Supplies	18,404.98
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	4,387.08
807	Data Processing - Shop	0.00
810	Education Expense - Shop	378.06
850-859	Communications - Shop	3,372.02
861	Travel and Mileage - Shop Employees	319.12
862	Freight Costs	0.00
875	Insurance - Shop Buildings	10,359.22
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	32,743.80
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	41,756.61
931	Buildings Repairs and Maintenance	49,382.61
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	0.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	91,677.09
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	6,904.67
968	Depreciation - Stockroom Expense	0.00
707	Other:	38,484.06
	<b>243. TOTAL</b>	<b>\$536,243.71</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	\$174,445.71
709-714	Administrative Leave	25,884.78
724	Fringe Benefits	310,466.12
727	Postage	1,331.05
728	Office Supplies	3,992.08
730	Dues and Subscriptions	659.79
801	Contractual Services	800.00
803	Legal Services	17,300.53
804	Auditing and Accounting Services	26,095.00
807	Data Processing	15,348.18
810	Education	3,215.00
850-853	Communications	6,535.10
861	Travel and Mileage	6,874.19
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	941.00
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	2,089.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	15,384.20
882	Insurance - General Liability	793.00
920-923	Utilities	4,134.44
931	Building Repair/Maintenance	8,410.37
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	1,549.42
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	159.00
968	Depreciation - Office Equipment and Furniture	4,819.00
	Other:	0.00
	<b>244. TOTAL</b>	<b>\$631,226.96</b>

**Less: Credits to Administrative Expense**

646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(210,956.56)
691	Purchase Discounts	0.00
	Other:	(2,341.72)
	<b>Total Credits to Administrative Expense</b>	<b>\$(213,298.28)</b>
	<b>245. Net Administrative Expense</b>	<b>\$417,928.68</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.

**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
<b>ROADS</b>				
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
<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>\$0.00</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	0.00 mi.	8,742.59	0.00 mi.	0.00
253. Gravel Surfacing	0.00 mi.	10,844.36	0.50 mi.	24,057.94
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
<b>SAFETY PROJECTS</b>				
255. Intersection Improvements	0.00 ea.	525.20	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	47.79 ea.	301,655.59	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.	5,761.15	0.00 ea.	0.00
<b>260. Subtotals</b>		<b>327,528.89</b>		<b>24,057.94</b>
<b>BRIDGES</b>				
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
<b>264. Bridge Subtotals</b>		<b>0.00</b>		<b>0.00</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$327,528.89</b>		<b>\$24,057.94</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				
	Miles Outside Municipalities		Funds Received (\$)	Miles Outside Municipalities		Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
	Total Local (mi)	Local Urban (mi)		Total Primary (mi)	Primary Urban (mi)			
DOYLE	23.84	0.00	64,964.00	30.45	0.00	75,576.90	624	12,086.88
GERMFASK	18.00	0.00	49,050.00	21.63	0.00	53,685.66	486	9,413.82
HIAWATHA	47.64	0.00	129,819.00	37.54	0.00	93,174.28	1,302	25,219.74
INWOOD	41.04	0.00	111,834.00	38.37	0.00	95,234.34	733	14,198.21
MANISTIQUE	42.60	0.00	116,085.00	19.81	0.00	49,168.42	1,095	21,210.15
MUELLER	8.83	0.00	24,061.75	16.80	0.00	41,697.60	234	4,532.58
SENEY	6.41	0.00	17,467.25	26.85	0.00	66,641.70	119	2,305.03
THOMPSON	22.38	0.00	60,985.50	33.10	0.00	82,154.20	795	15,399.15
<b>266. Totals</b>	<b>210.74</b>	<b>0.00</b>	<b>\$574,266.50</b>	<b>224.55</b>	<b>0.00</b>	<b>\$557,333.10</b>	<b>5,388</b>	<b>\$104,365.56</b>

Local Road Rate Per Mile	<u>2725</u>	Primary Road Rate Per Mile	<u>2482</u>
Local Urban Road Rate Per Mile	<u>2366</u>	Primary Urban Road Rate Per Mile	<u>14196</u>
Population Rate Per Capita	<u>19.37</u>		

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* (\$)
DOYLE	0.00	16,638.60	16,638.60	18,092.91
GERMFASK	0.00	0.00	0.00	3,402.00
HIAWATHA	0.00	0.00	0.00	574.88
INWOOD	0.00	0.00	0.00	3,327.03
MANISTIQUE	0.00	0.00	0.00	1,151.64
THOMPSON	0.00	7,419.34	7,419.34	8,438.63
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$24,057.94</b>	<b>\$24,057.94</b>	<b>\$34,987.09</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:** Aggregate surface applied to a prepared subsurface

<b>Project ID/Name</b>	<b>Total Project Cost</b>	<b>Date Open to Traffic</b>	<b>Pavement Type</b>
Schuster Rd	7,419.34	09/24/2020	Gravel
Clark Rd	16,638.60	09/30/2020	Gravel

**Work Type:** HMA milling to a specific profile

<b>Project ID/Name</b>	<b>Total Project Cost</b>	<b>Date Open to Traffic</b>	<b>Pavement Type</b>
CR 437 Rumble Strips	63,337.92	07/18/2020	Asphalt
CR498 Rumble Strips	27,538.22	07/18/2020	Asphalt

Year Ended - 2020

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

**Sub Ledger Report**

**Line: 3 Sundry Accounts Receivable**

Account	Description	Amount (\$)
040	SUNDRY	0.00

**Line: 9 Other (Identify)**

Account	Description	Amount (\$)
078-3	MTF AR	(286,863.74)
078-5	802P AR	6,015.08

**Line: 13 Accrued Liability**

Account	Description	Amount (\$)
257	Accrued Wages	57,693.26

**Line: 14 Advances**

Account	Description	Amount (\$)
328	State Equipment Adv	231,859.00
328	State Mnt Advance	146,487.00

**Line: 18 Other (Identify)**

Account	Description	Amount (\$)
228	Due State of MI	339.39
250	INTEREST PAYABLE	5,797.50
255	DRIVEWAY SNOW PLOWING	15,655.44

**Line: 45 FF Deferred Compensation Plan**

Account	Description	Amount (\$)
016	Def Comp	1,127,645.64
017	OPEB Trust	812,165.54

**Line: 49 Specify - County**

Account	Description	Amount (\$)
450	PERMITS	5,475.00

**Line: 55 FS-Other - County**

Account	Description	Amount (\$)
525	USFS	0.00

**Line: 55 FS-Other - Primary**

Account	Description	Amount (\$)
501-536	JN 207203 Rumble Strips	67,616.41



Year Ended - 2020

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

**Line: 63 OTH-Other - Local**

Account	Description	Amount (\$)
539-569	PA OF 2018	0.00

**Line: 70 EDF-Other - Primary**

Account	Description	Amount (\$)
583.13	\$.75 ON \$1.00	0.00

**Line: 75 CFL-Other - Primary**

Account	Description	Amount (\$)
583-13	Sault Tribe	0.00

**Line: 80 SC-Other - County**

Account	Description	Amount (\$)
671-674	ROYALTIES	29,917.93
671-676	REIMBURSEMENTS	1,363.00
671-691	PURCHASING DISCOUNTS	28.75

**Line: 89 Contributions from Private Sources - County**

Account	Description	Amount (\$)
10	SCH CO DURAPATCH CH	0.00
11	SCH CO AIRPORT	0.00
12	CFS DUFOUR CRK	0.00
525.0.9	ZELLAR EXC SMH	0.00
6	SCH CO CARPENTER DAM	0.00
8	CO DRAIN COMMISSIONER	0.00

**Line: 90 Other2 Other - County**

Account	Description	Amount (\$)
695	Insurance Recoveries	848.70

**Line: 90 Other2 Other - Local**

Account	Description	Amount (\$)
641-641	PRIVATE ROAD PLOWING	9,695.74

**Line: 126 Other - Local**

Account	Description	Amount (\$)
520	private plowing	9,695.74
521	other projects	277.39

**Line: 143 Other - Primary**

Account	Description	Amount (\$)
510	MATERIALS	109,613.80
510	EQUIPMENT	13,933.49
510	PURCHASES	128,275.52

Year Ended - 2020

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

**Line: 156 All Other Charges - County**

Account	Description	Amount (\$)
510	EQUIP EXT	13,933.49
511	INDIRECT EQUIP	18,754.27
513	DIST EXP	90.81
514	DIST EXP	11,958.49
515	ADMIN	5,440.71

**Line: 177 Other - Distributive Calculation**

Account	Description	Amount (\$)
514	Distributive	144,189.66
520	Snow Plow	1,754.60
521	Other	129.74

**Line: 177 Other - Total Labor Charge**

Account	Description	Amount (\$)
514	Distributive Exp	90,512.59
520	Snowplowing	1,101.42
521	Other	81.44

**Line: 181 Total Fringe Benefits - Other**

Account	Description	Amount (\$)
720	Unemployment	12,370.47
721	Drug Testing	747.00
724	Other Fringe Benefits - Coveralls	3,535.36
734	Safety Health Chgs	775.00
736	Driver Physicals	3,731.00
738	EAP Counseling	540.00

**Line: 182 Less Benefits Recovered - Other**

Account	Description	Amount (\$)
720-738	Misc	(7,600.92)

**Line: 193 Other - Cost of Operations**

Account	Description	Amount (\$)
520	Contract Plowing	8,586.28
521	Other Projects	245.65

**Line: 193 Other - Distributed Total**

Account	Description	Amount (\$)
520-521	Contract Plow and Other Projects	1,141.20

**Line: 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
703	Eng Tech Exp	13,467.30

Year Ended - 2020

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

704	Foreman's Exp	14,900.11
712	Misc Wages	48,938.42
724	FB Spread	144,189.67
729	Engineering Supplies	388.81
732	Signs, Barricades, Other	10,298.02
793	Safety Glasses	6,089.54
794	Pit Maintenance	12,297.29
801	Contractual Services	4,999.64
802	Eng Services	20,821.84
810	Training and Education	14,029.92
812	CONFERENCE & REGISTRATION	2,230.00
861	Travel, Mileage & Lodging	1,701.54
968	Depreciation	2,329.44
999.0	MDOT GWOA ADJ	(9,118.00)

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
AP & VCH	VOUCHERS	122,976.97
JEs	Misc	(817.31)

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
JEs	Misc	(432.50)
Vouchers	Vouchers	35,350.73

Line: 242 Expenditure10

Account	Description	Amount (\$)
1.	Culverts	0.00
2.	Road Shoulder Improvements	0.00

Line: 243 707 Other

Account	Description	Amount (\$)
741	MISC PARTS	21,283.81
791	Inventory Adj	7,950.73
935	SMALL SHOP TOOLS	9,249.52

Line: 245 245 Other

Account	Description	Amount (\$)
630	OTHER OVERHEAD	(2,341.72)

Line: 257 Other Primary System \*Unit

Account	Description	Amount (\$)
207203	Rumble Strips	16.50
207446	# of miles	0.28
208202	# of miles	31.01

Year Ended - 2020

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

**Line: 257 Other Primary System Expenditure**

Account	Description	Amount (\$)
207203	2020 Safety Grant Rumble Strips	89,431.42
207444	2020 Safety Sign Upgrade	52,577.02
207446	2020 CR 435 Safety Grant Guardrail	106,628.45
208202	2019 Pavement Markings	53,018.70

**Line: 259 Other Local System \*Unit**

Account	Description	Amount (\$)
7541CU	Southside Culvert	0.00

**Line: 259 Other Local System Expenditure**

Account	Description	Amount (\$)
7541CU	Southside Culvert	0.00

**Line: 259 Other Primary System \*Unit**

Account	Description	Amount (\$)
1000	CR 447 Culvert Replacement	0.00

**Line: 259 Other Primary System Expenditure**

Account	Description	Amount (\$)
1000	CR 447 Culvert Replacement	5,761.15