

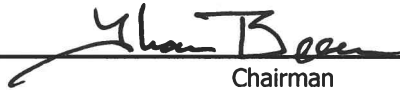
2020
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Kalamazoo County
Michigan
Year Ended 2020

The financial report accurately reflects the Revenues and Expenditures of all road work and funds by systems, and conforms with the requirements of Act 51, Public Acts of 1951, as amended

ATTEST



Chief Financial Officer



Chairman

4-27-2021

Date

Year Ended - 2020

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

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

1. Cash	\$6,026,066.66
2. Investments	1,635,929.70
3. Accounts Receivable :	
a. Michigan Transportation Fund	3,707,698.37
b. State Trunkline Maintenance	0.00
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	387,766.02
e. Due on Special Assesment	170,891.17
f. Sundry Accounts Receivable	839,829.19

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	1,154,511.42
5. Road Materials	200,026.16
6. Equipment Materials and Parts	158,838.43
7. Prepaid Insurance	504.24
8. Deferred Expense - Federal Aid	5,950.00
9. Other	

10. TOTAL ASSETS**\$14,288,011.36**

Year Ended - 2020

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$2,225,382.84
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	166,298.86
14. Advances	153,936.08
15. Deferred Revenue - Special Assessment District	170,891.17
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	116,540.00

Fund Balances

19. Primary Road Fund	9,324,987.98
20. Local Road Fund	0.00
21. County Road Commission Fund	2,129,974.43
22. Total Fund Balances	11,454,962.41

23. TOTAL LIABILITIES AND FUND BALANCES**\$14,288,011.36**

Year Ended - 2020

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$1,342,043.79
25. Land Improvements	\$402,561.04	
25 a.Less: Accumulated Depreciation	(359,600.97)	42,960.07
26. Depletable Assets	43,344.75	
26 a.Less: Accumulated Depreciation	(42,622.21)	722.54
27. Buildings	4,603,453.26	
27 a.Less: Accumulated Depreciation	(3,002,763.22)	1,600,690.04
28. Equipment - Road	12,084,441.65	
28 a.Less: Accumulated Depreciation	(10,030,148.68)	2,054,292.97
29. Equipment - Shop	96,772.36	
29 a.Less: Accumulated Depreciation	(96,772.36)	0.00
30. Equipment - Engineers	69,995.09	
30 a.Less: Accumulated Depreciation	(56,342.09)	13,653.00
31. Equipment - Yard and Storage	270,757.13	
31 a.Less: Accumulated Depreciation	(239,882.25)	30,874.88
32. Equipment and Furniture - Office	494,547.60	
32 a.Less: Accumulated Depreciation	(407,041.85)	87,505.75
33. Infrastructure	239,147,602.10	
33 a.Less: Accumulated Depreciation	(87,052,739.09)	152,094,863.01
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$157,267,606.05
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	147,389.47
	37 b.Local	0.00
	37 c.Co. Road Comm.	5,025,353.57
	37 d.Infrastructure	152,094,863.01
	38. Total Equities	\$157,267,606.05
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		0.00
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$0.00
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2020

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<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	16,872.00	28,716.34	0.00	45,588.34
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	1,113,518.87	0.00	0.00	1,113,518.87
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	3,010,030.66	0.00	1,206,288.71	4,216,319.37
56. Total Federal Sources	4,123,549.53	0.00	1,206,288.71	5,329,838.24
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	7,561.15	2,438.85		10,000.00
58. Snow Removal	1,786.96	3,318.65		5,105.61
59. Urban Road	2,795,533.26	875,483.92		3,671,017.18
60. Allocation	14,109,927.05	4,551,160.34		18,661,087.39
61. Total MTF	16,914,808.42	5,432,401.76		22,347,210.18
<u>Other</u>				
62. Local Bridge	332,834.70	0.00		332,834.70
63. Other	0.00	0.00	0.00	0.00
64. Total Other	332,834.70	0.00	0.00	332,834.70
<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	\$17,247,643.12	\$5,432,401.76	\$0.00	\$22,680,044.88

Year Ended - 2020

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$165,955.86	\$165,955.86
74. Township Contr.	0.00	3,448,564.21	761,417.63	4,209,981.84
75. Other	0.00	0.00	26,005.29	26,005.29
76. Total Contributions	0.00	3,448,564.21	953,378.78	4,401,942.99
Charges for Service				
77. Trunkline Maintenance	0.00		0.00	0.00
78. Trunkline Non-maintenance	0.00		0.00	0.00
79. Salvage Sales	0.00	0.00	4,235.62	4,235.62
80. Other	0.00	0.00	224,976.62	224,976.62
81. Total Charges	0.00	0.00	229,212.24	229,212.24
Interest and Rents				
82. Interest Earned	15,877.85	375.06	4,742.74	20,995.65
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	15,877.85	375.06	4,742.74	20,995.65
Other				
85. Special Assessments	0.00	107,105.17	0.00	107,105.17
86. Land and Bldg. Sales	0.00	0.00	49,000.00	49,000.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	2,670.91	0.00	38,526.09	41,197.00
89. Contributions from Private Sources	0.00	0.00	639,300.03	639,300.03
90. Other	0.00	0.00	(58,565.81)	(58,565.81)
91. Total Other	2,670.91	107,105.17	668,260.31	778,036.39
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	\$21,406,613.41	\$9,017,162.54	\$3,061,882.78	\$33,485,658.73

Year Ended - 2020

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

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	12,094,521.40	3,180,752.42		15,275,273.82
105. Structures	25,018.82	3,573.45		28,592.27
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	253.61		253.61
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	12,119,540.22	3,184,579.48		15,304,119.70
Maintenance				
111. Roads	2,230,556.02	6,805,197.11		9,035,753.13
112. Structures	453,950.39	2,838.89		456,789.28
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	617,664.78	621,966.07		1,239,630.85
115. Traffic Control	1,175,329.78	579,409.26		1,754,739.04
116. Total Maintenance	4,477,500.97	8,009,411.33		12,486,912.30
117. Total Construction, Preservation And Maintenance	16,597,041.19	11,193,990.81		27,791,032.00
Other				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	871,296.72	587,652.19		1,458,948.91
121. Equipment - Net	24,679.94	69,320.04	7,270.71	101,270.69
122. Capital Outlay - Net	(158,606.97)	0.00	614,048.44	455,441.47
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	2,784,641.68	2,784,641.68
127. Total Other	737,369.69	656,972.23	3,405,960.83	4,800,302.75
128. Total Expenditures	\$17,334,410.88	\$11,850,963.04	\$3,405,960.83	\$32,591,334.75

Year Ended - 2020

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

STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	\$21,406,613.41	\$9,017,162.54	\$3,061,882.78	\$33,485,658.73
130. Total Expenditures	17,334,410.88	11,850,963.04	3,405,960.83	32,591,334.75
131. Excess of Revenues Over (Under) Expenditures	4,072,202.53	(2,833,800.50)	(344,078.05)	894,323.98
132. Optional Transfers				
132 a. Primary to Local (50%)	(2,833,800.50)	2,833,800.50		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	(2,833,800.50)	2,833,800.50		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,238,402.03	0.00	(344,078.05)	894,323.98
136. Beginning Fund	8,086,585.95	0.00	2,474,052.48	10,560,638.43
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	8,086,585.95	0.00	2,474,052.48	10,560,638.43
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$9,324,987.98	\$0.00	\$2,129,974.43	\$11,454,962.41

Year Ended - 2020

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$284,317.89
142. Depreciation	<u>913,966.02</u>
143. Other	<u>542,326.73</u>
144. Total Direct	<u>1,740,610.64</u>

145. Indirect Equipment Expense	<u>665,756.05</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	759.38
147. Operating Expenses	<u>257,360.59</u>
148. Total Operating	<u>\$258,119.97</u>

149. TOTAL EQUIPMENT EXPENSE	<u>\$2,664,486.66</u>
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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	18,057.85	187,378.43		205,436.28
152. Maintenance	606,604.67	1,567,149.35		2,173,754.02
153. Inventory Operations	0.00	0.00	17,082.87	17,082.87
154. MDOT	0.00		0.00	0.00
155. Other Reimbursable Charges	0.00	0.00	166,942.80	166,942.80
156. All Other Charges	0.00	0.00	0.00	0.00
157. Total Equipment Rental Credits	<u>624,662.52</u>	<u>1,754,527.78</u>	<u>184,025.67</u>	<u>2,563,215.97</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>101,270.69</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$624,662.52</u>	<u>\$1,754,527.78</u>	<u>\$184,025.67</u>	<u>\$2,563,215.97</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	24.37 %	68.45 %	7.18 %	100.00 %
161. Prorated Total Equipment Expense	<u>649,342.46</u>	<u>1,823,847.82</u>	<u>191,296.38</u>	<u>2,664,486.66</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>24,679.94</u>	<u>69,320.04</u>	<u>7,270.71</u>	<u>101,270.69</u>

Year Ended - 2020

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

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	40,427.08	22,171.34
165. Primary Maintenance	275,625.55	151,160.73
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	72,633.50	39,834.23
168. Local Maintenance	727,705.79	399,094.12
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	183,617.17	100,700.77
171. Equipment Expense - Indirect	160,944.52	88,266.46
172. Equipment Expense - Operating	490.42	268.96
173. Administration	602,675.64	330,524.10
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	1,083,619.30	594,286.99
178. Total Payroll	\$3,147,738.97	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$3,147,738.97	Total Distributive \$1,726,307.70

	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	\$474,317.23	\$63,422.56	\$269,557.86	\$884,710.16	\$25,963.07	\$8,336.82	\$1,726,307.70
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	474,317.23	63,422.56	269,557.86	884,710.16	25,963.07	8,336.82	1,726,307.70
185. Applicable Labor Cost	3,147,738.97	3,147,738.97	3,147,738.97	3,147,738.97	3,147,738.97	3,147,738.97	
186. Factor	0.150685	0.020149	0.085635	0.281062	0.008248	0.002649	0.548428

Year Ended - 2020

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

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	11,230,031.93	889,510.46
189. Primary Maintenance	4,148,876.98	328,625.02
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	2,950,613.70	233,712.76
192. Local Maintenance	7,421,793.84	587,866.83
193. Other	2,580,264.13	204,378.03
194. TOTAL	\$28,331,580.58	\$2,244,093.10

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	72,043.91	(17,097.57)	162,494.38	587,553.84	1,439,098.54	\$2,244,093.10
196. Applicable Operation Cost	28,331,580.58	28,331,580.58	28,331,580.58	28,331,580.58	28,331,580.58	
197. Factor	0.002543	(0.000603)	0.005735	0.020738	0.050795	\$0.079208

Year Ended - 2020

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

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$0.00	\$0.00
204. Fringe Benefits	0.00	0.00
205. Equipment Rental	0.00	0.00
206. Materials	0.00	0.00
207. Handling Charges	0.00	0.00
208. Overhead	0.00	0.00
209. Other	0.00	0.00
210. Total Charges for Current Year	\$0.00	\$0.00
211. Beginning Balance	0.00	0.00
212. Sub-Total	0.00	0.00
213. Less Credits	0.00	0.00
214. Ending Balance	\$0.00	\$0.00

Year Ended - 2020

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$869,659.03
216. Buildings (975)	18,629.75
217. Equipment Road (976, 981)	616,149.69
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	51,811.71
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	\$1,556,250.18

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	1,556,250.18	1,556,250.18
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	1,556,250.18	1,556,250.18
227. Less: Depreciation and Depletion 968	(158,606.97)	0.00	(942,201.74)	(1,100,808.71)
228. Net Capital Outlay Expenditure	\$(158,606.97)	\$0.00	\$614,048.44	\$455,441.47

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	Primary	Local	County	Total
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 3)	305,996.44	0.00	4,413,796.13	4,719,792.57
230. Percentage of Total	6.48 %	0.00 %	93.52 %	100.00 %
231. Gain or (loss) on disposal of assets 693	2,670.91	0.00	38,526.09	41,197.00

Year Ended - 2020

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

PRESERVATION EXPENDITURES - 90% OF MTF RETURNS

(For Compliance with Section 12(16) of Act 51)

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$22,347,210.18</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>1,458,948.91</u>
234. Total Capital Outlay (from Page 13)			<u>1,556,250.18</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>3,015,199.09</u>
236 b. Adjusted MTF Returns			<u>19,332,011.09</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$12,119,540.22</u>	<u>\$3,184,579.48</u>	<u>15,304,119.70</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>4,477,500.97</u>	<u>8,009,411.33</u>	<u>12,486,912.30</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(4,123,549.53)</u>	<u>0.00</u>	<u>(4,123,549.53)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>12,473,491.66</u>	<u>11,193,990.81</u>	<u>23,667,482.47</u>
241. 90% of Adjusted MTF Returns			<u>17,398,809.98</u>

Year Ended - 2020

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

**TEN YEARS OF QUALIFIED EXPENDITURES
FOR NON MOTORIZED IMPROVEMENTS**
(for Compliance with Section 10K of Act 51)

Fiscal Year	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Expenditures (\$)	<u>62,863.34</u>	<u>368,769.99</u>	<u>318,661.28</u>	<u>1,537,538.04</u>	<u>609,937.96</u>
Fiscal Year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Expenditures (\$)	<u>1,037,463.56</u>	<u>693,852.88</u>	<u>864,497.40</u>	<u>1,358,054.59</u>	<u>2,740,824.56</u>
242. TOTAL					<u>\$9,592,463.60</u>

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

$$\underline{2,347,210.18} \times .10 = \underline{2,234,721.02}$$

Year Ended - 2020

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

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$249,211.00
712-724	Fringe Benefits - Shop Employees	0.00
721	Drug Testing	54.00
728	Office Supplies - Shop	2,517.03
731	Janitor Supplies - Shop	1,494.61
733	Welding Supplies	0.00
734	Safety Supplies - Shop	3,483.79
736	Tire Shop Supplies	0.00
737	Shop Supplies	50,417.43
791	Equipment Material/Parts Inventory Adjustment	980.09
801	Contractual Services - Shop	33,255.35
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	1,826.76
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	10,307.58
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	0.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	68,210.02
931	Buildings Repairs and Maintenance	82,033.56
932	Yard and Storage Repairs and Maintenance	18,700.11
933	Shop Equipment Repairs and Maintenance	3,785.58
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	48,883.06
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	38,858.45
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	51,737.63
968	Depreciation - Stockroom Expense	0.00
707	Other:	0.00
	243. TOTAL	\$665,756.05

Year Ended - 2020

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

ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION

(for Compliance with Section 14(4) of Act 51)

Account Number	Account Name	Amount Recorded
703-708	Salaries and Wages	\$926,202.59
709-714	Administrative Leave	0.00
724	Fringe Benefits	0.00
727	Postage	3,346.16
728	Office Supplies	42,596.63
730	Dues and Subscriptions	25,333.36
801	Contractual Services	23,300.21
803	Legal Services	27,915.90
804	Auditing and Accounting Services	43,960.00
807	Data Processing	136,929.38
810	Education	6,305.57
850-853	Communications	11,182.88
861	Travel and Mileage	9,061.36
862	Freight	0.00
873	Public Relations	988.73
874	Advertising	8,104.76
875	Insurance - Building and Contents	3,434.93
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	15,692.71
881	Insurance - Errors and Omissions	61,334.83
882	Insurance - General Liability	3,570.72
920-923	Utilities	24,346.60
931	Building Repair/Maintenance	39,070.65
934	Office Equipment Repair/Maintenance	5,092.14
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	36,854.99
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	17,848.18
	Other:	0.00
	244. TOTAL	\$1,472,473.28
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(8,117.62)
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(5,406.75)
	Other:	0.00
	Total Credits to Administrative Expense	\$(13,524.37)
	245. Net Administrative Expense	\$1,458,948.91

Year Ended - 2020

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

Forest Road Report

This information is required by Act 231, P.A. of 1987, as amended.

Road Name

Location

Amount Spent (\$)

Project Type

246. Total

Year Ended - 2020

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

CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
247. New Construction, New Location	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		\$0.00		\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	2.50 mi.	x \$2,868,227.58	2.04 mi.	\$480,131.31
252. Resurfacing	14.85 mi.	6,875,898.50	8.54 mi.	1,841,458.29
253. Gravel Surfacing	0.00 mi.	0.00	5.00 mi.	359,878.83
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	6.00 ea.	2,350,395.32	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	0.00	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	6.00 ea.	499,537.60
260. Subtotals		12,094,521.40		3,181,006.03
BRIDGES				
261. Replacement	0.00 ea.	25,018.82	0.00 ea.	3,573.45
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		25,018.82		3,573.45
265. TOTAL PRESERVATION - STRUCT IMP		\$12,119,540.22		\$3,184,579.48

*All Units are to be reported in the Fiscal Year that the project is opened for use.

Year Ended - 2020

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

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Alamo Township	37.88	0.33	104,041.99	31.20	1.00	91,670.60	3,762	72,907.56
Brady Township	46.63	9.62	149,883.92	29.45	8.60	195,252.96	3,613	70,019.94
Charleston Township	23.95	2.44	71,063.18	20.85	1.20	68,811.75	1,942	37,635.96
Climax Township	47.40	0.00	129,212.40	25.35	0.00	62,944.05	1,696	32,868.48
Comstock Township	74.50	67.19	362,125.74	43.31	36.31	623,177.06	14,854	287,870.52
Cooper Township	62.83	32.49	248,178.42	30.86	9.21	207,416.59	10,111	195,951.18
Kalamazoo Township	74.89	74.89	381,414.77	25.57	25.57	426,609.87	21,918	424,770.84
Oshtemo Township	77.52	48.99	327,278.84	41.87	29.27	519,626.48	21,705	420,642.90
Pavilion Township	48.32	19.94	178,918.30	26.95	11.97	236,902.83	6,222	120,582.36
Portage City	0.00	0.00	0.00	10.63	10.63	177,350.92	0	0.00
Prairie Ronde Townsh	52.11	0.00	142,051.86	21.52	0.00	53,434.16	2,250	43,605.00
Richland Township	49.24	22.22	186,822.98	26.53	12.65	245,516.64	6,829	132,346.02
Ross Township	53.44	2.11	150,671.81	26.18	3.25	111,158.19	3,812	73,876.56
Schoolcraft Township	34.23	20.39	141,574.11	27.96	22.46	388,379.12	4,418	85,620.84
Texas Township	92.70	69.29	416,709.62	32.34	24.58	429,360.80	14,697	284,827.86
Wakeshma Township	47.52	0.00	129,539.52	25.25	0.00	62,695.75	1,301	25,213.38
266. Totals	823.16	369.90	\$3,119,487.46	445.82	196.70	\$3,900,307.77	119,130	\$2,308,739.40

Local Road Rate Per Mile	2726	Primary Road Rate Per Mile	2483
Local Urban Road Rate Per Mile	2367	Primary Urban Road Rate Per Mile	14201
Population Rate Per Capita	19.38		

Year Ended - 2020

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

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Alamo Township	0.00	324,726.10	324,726.10	410,761.29
Brady Township	0.00	341,411.24	341,411.24	116,101.37
Charleston Township	0.00	9,062.16	9,062.16	88,997.95
Climax Township	0.00	0.00	0.00	144,794.99
Comstock Township	0.00	251,913.71	251,913.71	251,966.56
Cooper Township	0.00	194,831.55	194,831.55	91,885.69
Kalamazoo Township	0.00	8,046.92	8,046.92	10,055.84
Oshtemo Township	0.00	214,371.88	214,371.88	1,122,152.65
Pavilion Township	0.00	6,197.32	6,197.32	203,443.70
Portage, City of				
Prairie Ronde Townsh	0.00	0.00	0.00	74,815.80
Richland Township	0.00	32,433.07	32,433.07	194,963.94
Ross Township	0.00	662,966.34	662,966.34	452,328.25
Schoolcraft Township	0.00	52,764.10	52,764.10	211,134.79
Texas Township	0.00	644,788.04	644,788.04	670,771.65
Wakeshma Township	0.00	441,067.05	441,067.05	165,807.37
267. Totals	\$0.00	\$3,184,579.48	\$3,184,579.48	\$4,209,981.84

*The Township Contributions Totals and the Funds expended for Construction and Preservation amount may not balance. The Township Contributions list all funds contributed by each township and will balance back to the amount reported on the Statement of Revenues, Line 74, Township Contributions.

The total funds expended are for Construction and Preservation only. They do not contain funds expended for Routine Preventative Maintenance.

Year Ended - 2020

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

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
504 207 680027	11,487.37	11/15/2020	Seal Coat
504 315 680046	25,261.29	11/15/2020	Asphalt

Work Type: Chip Seal, Fog Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
474 105 380080	18,218.19	11/15/2020	Asphalt
474 105 380083	58,224.34	11/15/2020	Asphalt
474 111 380055 CS	55,082.86	11/15/2020	Asphalt
474 111 380096	26,028.30	11/15/2020	Asphalt
474 112 380058 2	24,031.66	11/15/2020	Asphalt
474 112 380092	20,912.16	11/15/2020	Asphalt
474 210 380089	29,554.13	11/15/2020	Asphalt
474 315 380097	45,827.66	11/15/2020	Asphalt
474 413 380102	69,401.64	11/15/2020	Asphalt
504 105 680063	13,247.44	11/15/2020	Asphalt
504 106 680057	47,710.68	11/15/2020	Asphalt
504 115 680069	27,785.62	11/15/2020	Asphalt
504 413 680074	16,337.93	11/15/2020	Asphalt
504 419 680849	20,034.27	11/15/2020	Seal Coat
504 420 680043	22,873.21	11/15/2020	Asphalt
474 413 380101	83,144.59	11/15/2020	Asphalt

Work Type: Chip Seal, Fog Seal (1-2 years)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
474 106 380077	64,187.20	11/15/2020	Asphalt
474 106 380078	52,226.20	11/15/2020	Asphalt
474 106 380079	32,966.81	11/15/2020	Asphalt
474 112 380091	23,020.24	11/15/2020	Asphalt
474 210 380088	79,908.15	11/15/2020	Asphalt
474 316 380087	14,865.83	11/15/2020	Asphalt
474 318 380084	5,282.77	11/15/2020	Asphalt
474 413 380100	73,482.73	11/15/2020	Asphalt
474 413 380103	76,436.92	11/15/2020	Asphalt
474 419 380099	49,255.72	11/15/2020	Asphalt

Year Ended - 2020

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

474 600 389006	36,328.76	11/15/2020	Asphalt
474 600 389007	75,767.53	11/15/2020	Asphalt
504 112 680082	14,079.20	11/15/2020	Asphalt
504 112 680087	32,872.31	11/15/2020	Asphalt

Work Type: Crack Fill

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
474 000 389008	9,022.18	11/15/2020	Asphalt
474 000 389009	8,496.06	11/15/2020	Asphalt
474 105 380360	3,145.89	11/15/2020	Asphalt
474 111 380253	2,730.40	11/15/2020	Asphalt
474 111 380326	949.70	11/15/2020	Asphalt
474 111 380403	4,629.80	11/15/2020	Asphalt
474 112 380361	5,342.08	11/15/2020	Asphalt
474 112 380404	8,013.12	11/15/2020	Asphalt
474 207 380331	4,333.02	11/15/2020	Asphalt
474 208 380329	7,122.77	11/15/2020	Asphalt
474 208 380330	2,789.75	11/15/2020	Asphalt
474 210 380195	712.28	11/15/2020	Asphalt
474 210 380196	1,424.55	11/15/2020	Asphalt
474 210 380197	5,579.51	11/15/2020	Asphalt
474 210 380327	4,985.94	11/15/2020	Asphalt
474 316 380411	2,711.51	11/15/2020	Asphalt
474 316 380454	7,939.30	11/15/2020	Asphalt
474 317 380408	7,004.06	11/15/2020	Asphalt
474 317 380409	7,894.41	11/15/2020	Asphalt
474 317 380410	3,561.39	11/15/2020	Asphalt
474 413 380405	3,383.32	11/15/2020	Asphalt
474 420 380406	5,045.30	11/15/2020	Asphalt
474 420 380407	21,278.49	11/15/2020	Asphalt
504 111 680799	761.03	11/15/2020	Asphalt
504 111 680801	404.89	11/15/2020	Asphalt
504 111 680817	474.85	11/15/2020	Asphalt
504 111 680820	3,878.28	11/15/2020	Asphalt
504 111 680821	189.94	11/15/2020	Asphalt
504 111 680822	1,829.45	11/15/2020	Asphalt
504 111 680823	1,235.88	11/15/2020	Asphalt
504 111 680824	904.13	11/15/2020	Asphalt
504 111 680827	167.46	11/15/2020	Asphalt
504 111 680828	189.94	11/15/2020	Asphalt
504 111 680830	1,333.38	11/15/2020	Asphalt
504 111 680837	403.62	11/15/2020	Asphalt
504 111 680838	261.81	11/15/2020	Asphalt
504 111 680847	499.23	11/15/2020	Asphalt
504 111 680848	1,211.51	11/15/2020	Asphalt

Year Ended - 2020

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

504 208 680508	1,602.62	11/15/2020	Asphalt
504 208 680527	1,780.69	11/15/2020	Asphalt
504 413 680077	2,398.64	11/15/2020	Asphalt

Work Type: Crack Fill, Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
504 207 680022	39,609.31	11/15/2020	Asphalt
504 207 680025	37,707.64	11/15/2020	Asphalt
504 207 680026	40,886.63	11/15/2020	Asphalt
504 315 680045	16,697.80	11/15/2020	Asphalt
504 420 680041	23,243.65	11/15/2020	Asphalt

Work Type: Crack Fill, Chip Seal, Fog Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
504 105 680058	15,327.96	11/15/2020	Asphalt
504 105 680060	24,186.74	11/15/2020	Asphalt
504 105 680061	11,789.08	11/15/2020	Asphalt
504 106 680054	15,527.75	11/15/2020	Asphalt
504 112 680083	6,748.85	11/15/2020	Asphalt
504 112 680084	9,047.06	11/15/2020	Asphalt
504 112 680085	29,767.06	11/15/2020	Asphalt
504 112 680091	13,902.46	11/15/2020	Asphalt
504 112 680092	27,756.61	11/15/2020	Asphalt
504 112 680093	5,001.07	11/15/2020	Asphalt
504 115 680065	37,927.76	11/15/2020	Asphalt
504 115 680067	23,920.76	11/15/2020	Asphalt
504 115 680068	20,580.54	11/15/2020	Asphalt
504 209 680071	18,432.64	11/15/2020	Asphalt
504 210 680028	60,309.84	11/15/2020	Asphalt
504 210 680032	33,874.13	11/15/2020	Asphalt
504 210 680033	48,098.86	11/15/2020	Asphalt
504 210 680034	24,276.85	11/15/2020	Asphalt
504 210 680035	37,085.78	11/15/2020	Asphalt
504 210 680036	30,537.57	11/15/2020	Asphalt
504 210 680037	11,033.50	11/15/2020	Asphalt
504 210 680038	12,788.62	11/15/2020	Asphalt
504 210 680039	8,647.57	11/15/2020	Asphalt
504 318 680017	22,941.06	11/15/2020	Asphalt
504 413 680073	11,424.44	11/15/2020	Asphalt
504 413 680075	13,217.29	11/15/2020	Asphalt
504 413 680076	33,317.54	11/15/2020	Asphalt
504 413 680079	124,335.75	11/15/2020	Asphalt

Year Ended - 2020

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

504 413 680080	99,811.49	11/15/2020	Asphalt
504 419 680727	36,943.30	11/15/2020	Asphalt
504 419 680796	13,346.07	11/15/2020	Asphalt

Work Type: Crack Fill, HMA Wedging, Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
504 207 680018	42,826.21	11/15/2020	Seal Coat
504 207 680019	29,117.55	11/15/2020	Asphalt
504 207 680020	54,947.63	11/15/2020	Asphalt
504 207 680023	24,082.38	11/15/2020	Asphalt
504 209 680072	69,795.58	11/15/2020	Asphalt
504 315 680047	26,642.15	11/15/2020	Asphalt
504 315 680048	25,608.86	11/15/2020	Asphalt
504 315 680050	38,024.34	11/15/2020	Asphalt
504 315 680051	52,012.41	11/15/2020	Asphalt
504 315 680052	112,778.51	11/15/2020	Asphalt
504 316 680095	30,129.44	11/15/2020	Asphalt
504 316 680096	49,872.42	11/15/2020	Asphalt
504 316 680097	23,249.06	11/15/2020	Asphalt
504 316 680098	46,992.15	11/15/2020	Asphalt
504 316 680099	63,169.63	11/15/2020	Asphalt
504 316 680100	10,577.28	11/15/2020	Asphalt
504 420 680040	22,752.38	11/15/2020	Asphalt
504 420 680042	18,548.04	11/15/2020	Asphalt

Work Type: Crack Fill, HMA Wedging, Chip Seal, Fog Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
504 105 680059	47,085.17	11/15/2020	Asphalt
504 105 680062	28,057.58	11/15/2020	Asphalt
504 106 680053	22,868.54	11/15/2020	Asphalt
504 106 680055	42,996.10	11/15/2020	Asphalt
504 106 680056	39,306.64	11/15/2020	Asphalt
504 112 680081	100,335.15	11/15/2020	Asphalt
504 112 680086	43,649.24	11/15/2020	Asphalt
504 112 680088	88,949.81	11/15/2020	Asphalt
504 112 680089	49,925.26	11/15/2020	Asphalt
504 112 680094	66,264.24	11/15/2020	Asphalt
504 115 680066	30,398.21	11/15/2020	Asphalt
504 209 680070	31,462.02	11/15/2020	Asphalt
504 210 680029	15,568.31	11/15/2020	Asphalt
504 210 680030	22,010.07	11/15/2020	Asphalt
504 318 680015	59,889.47	11/15/2020	Asphalt

Year Ended - 2020

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

504 318 680016	41,003.59	11/15/2020	Asphalt
504 413 680078	94,231.84	11/15/2020	Asphalt
504 419 680179	52,711.81	11/15/2020	Seal Coat
504 419 680485	59,072.22	11/15/2020	Asphalt
504 419 680797	56,223.01	11/15/2020	Asphalt
504 419 680798	34,293.20	11/15/2020	Asphalt
504 420 680044	80,053.25	11/15/2020	Asphalt

Work Type: Crush and Shape/6" HMA Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459 318 210244	1,346,512.62	11/15/2020	Asphalt

Work Type: Gravel and Pulverize

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489 317 510014	29,183.64	11/15/2020	Gravel
489 317 510015	59,972.61	11/15/2020	Gravel
489 318 510013	24,738.25	11/15/2020	Gravel

Work Type: Gravel Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489 317 510017	166,291.98	11/15/2020	Gravel
489 317 510018	79,692.35	11/15/2020	Gravel

Work Type: Gravel, Pulverize, HMA Base and Surface Paving

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489 112 510008	27,135.87	11/15/2020	Asphalt
489 210 510019	99,858.65	11/15/2020	Asphalt
489 210 510044	106,551.18	11/15/2020	Asphalt
489 413 510052	265,505.82	11/15/2020	Asphalt

Year Ended - 2020

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

Work Type: Gravel, Pulverize, HMA Base Paving

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489 106 510021	194,831.55	11/15/2020	Asphalt

Work Type: Gravel/Pulverize/Double Seal *

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489 105 510022	184,063.75	11/15/2020	Seal Coat
489 105 510023	140,662.35	11/15/2020	Seal Coat

Work Type: HMA Base and Leveling Paving

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489 208 510027	6,364.32	11/15/2020	Asphalt

Work Type: HMA Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459 000 219000	875,127.82	11/15/2020	Asphalt
459 112 210107	101,245.96	11/15/2020	Asphalt
489 208 510029	193,082.09	11/15/2020	Asphalt
489 208 510030	104,267.35	11/15/2020	Asphalt
489 208 510031	116,050.40	11/15/2020	Asphalt
489 208 510032	82,571.14	11/15/2020	Asphalt
489 317 510016	99,720.48	11/15/2020	Asphalt
489 413 510024	75,788.64	11/15/2020	Asphalt
489 413 510025	216,777.89	11/15/2020	Asphalt
489 413 510047	86,715.69	11/15/2020	Asphalt
504 209 680583	20,332.35	11/15/2020	Asphalt
459 105 210593	1,415,914.55	11/15/2020	Asphalt

Work Type: HMA Wedging

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489 111 510042	8,046.92	11/15/2020	Asphalt
489 210 510053	3,848.60	11/15/2020	Asphalt

Year Ended - 2020

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

Work Type: HMA Wedging, Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
504 207 680021	66,491.72	11/15/2020	Asphalt
504 315 680049	36,195.28	11/15/2020	Asphalt

Work Type: HMA Wedging, Chip Seal, Fog Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
474 105 380072 2	68,404.79	11/15/2020	Asphalt
504 105 680064	20,865.95	11/15/2020	Asphalt
504 112 680090	23,020.22	11/15/2020	Asphalt

Work Type: Mill/2" HMA Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459 413 210163	1,140,533.45	11/15/2020	Asphalt
459 315 210013	1,063,074.53	11/15/2020	Asphalt
459 350 210046	216,410.23	11/15/2020	Asphalt
459 112 210495	1,895,419.96	11/15/2020	Asphalt