

2020
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Macomb 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	\$15,669,358.54
2. Investments	104,515,534.36
3. Accounts Receivable :	
a. Michigan Transportation Fund	6,102,832.23
b. State Trunkline Maintenance	2,841,100.28
c. State Transportation Department - Other	67,895.87
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	3,348,262.54

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	3,434,396.74
5. Road Materials	725,365.71
6. Equipment Materials and Parts	999,657.95
7. Prepaid Insurance	609,371.89
8. Deferred Expense - Federal Aid	498,631.26
9. Other	

10. TOTAL ASSETS**\$138,812,407.37**

Year Ended - 2020

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$11,471,467.91
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	777,497.99
14. Advances	17,670,205.97
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,751,781.16
18. Other	3,237,663.78

Fund Balances

19. Primary Road Fund	38,179,313.77
20. Local Road Fund	8,125,123.17
21. County Road Commission Fund	57,599,353.62
22. Total Fund Balances	103,903,790.56

23. TOTAL LIABILITIES AND FUND BALANCES**\$138,812,407.37**

Year Ended - 2020

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$193,453,879.00
25. Land Improvements	\$1,414,076.54	
25 a.Less: Accumulated Depreciation	(1,334,683.87)	79,392.67
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	40,771,415.72	
27 a.Less: Accumulated Depreciation	(12,687,649.05)	28,083,766.67
28. Equipment - Road	8,319,839.30	
28 a.Less: Accumulated Depreciation	(8,236,362.49)	83,476.81
29. Equipment - Shop	962,045.91	
29 a.Less: Accumulated Depreciation	(696,830.16)	265,215.75
30. Equipment - Engineers	207,097.93	
30 a.Less: Accumulated Depreciation	(129,482.44)	77,615.49
31. Equipment - Yard and Storage	1,213,988.72	
31 a.Less: Accumulated Depreciation	(760,262.03)	453,726.69
32. Equipment and Furniture - Office	3,944,087.90	
32 a.Less: Accumulated Depreciation	(3,778,640.69)	165,447.21
33. Infrastructure	1,494,823,384.00	
33 a.Less: Accumulated Depreciation	(869,596,213.00)	625,227,171.00
34. Vehicles	29,790,791.04	
34 a.Less: Accumulated Depreciation	(22,887,404.72)	6,903,386.32
35. Construction Work in Progress		1,210,763.03
	36. Total Assets	\$856,003,840.64
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	20,233,334.87
	37 b.Local	17,269,191.72
	37 c.Co. Road Comm.	193,274,143.05
	37 d.Infrastructure	625,227,171.00
	38. Total Equities	\$856,003,840.64
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		618,953.98
41. Vested Vacation and Sick Leave Payable		0.00
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$618,953.98
 <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	596,228.55	117,797.95	11,000.50	725,027.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	3,189,438.95	0.00	0.00	3,189,438.95
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	14,062,760.65	151,609.12	61,174.58	14,275,544.35
56. Total Federal Sources	17,252,199.60	151,609.12	61,174.58	17,464,983.30
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	8,266.79	1,733.21		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	5,070,376.97	2,551,572.93		7,621,949.90
60. Allocation	50,473,217.20	10,582,177.82		61,055,395.02
61. Total MTF	55,551,860.96	13,135,483.96		68,687,344.92
<u>Other</u>				
62. Local Bridge	1,141,250.02	0.00		1,141,250.02
63. Other	314,681.45	0.00	0.00	314,681.45
64. Total Other	1,455,931.47	0.00	0.00	1,455,931.47
<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	316,979.34	0.00		316,979.34
71. Total EDF	316,979.34	0.00		316,979.34
72. Total State Sources	\$57,324,771.77	\$13,135,483.96	\$0.00	\$70,460,255.73

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	\$3,570,948.12	\$0.00	\$0.00	\$3,570,948.12
74. Township Contr.	3,933,953.90	2,932,079.81	8.26	6,866,041.97
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	7,504,902.02	2,932,079.81	8.26	10,436,990.09
Charges for Service				
77. Trunkline Maintenance	0.00		7,291,988.68	7,291,988.68
78. Trunkline Non-maintenance	0.00		1,106,066.76	1,106,066.76
79. Salvage Sales	0.00	0.00	8,917.35	8,917.35
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	8,406,972.79	8,406,972.79
Interest and Rents				
82. Interest Earned	615,962.51	109,400.17	950,626.81	1,675,989.49
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	615,962.51	109,400.17	950,626.81	1,675,989.49
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	356,030.00	356,030.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	1,762.87	1,488.22	20,521.21	23,772.30
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	344,292.49	158,817.67	1,820,701.52	2,323,811.68
91. Total Other	346,055.36	160,305.89	2,197,252.73	2,703,613.98
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	\$83,640,119.81	\$16,606,676.90	\$11,627,035.67	\$111,873,832.38

Year Ended - 2020

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

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$720,508.72	\$238,576.56		\$959,085.28
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.	720,508.72	238,576.56		959,085.28
Preservation - Structural Improvements				
104. Roads	47,323,840.08	8,212,473.28		55,536,313.36
105. Structures	2,676,882.64	944,135.14		3,621,017.78
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	118,402.59		118,402.59
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	50,000,722.72	9,275,011.01		59,275,733.73
Maintenance				
111. Roads	6,820,760.78	7,250,326.26		14,071,087.04
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	2,663,736.15	1,251,922.04		3,915,658.19
115. Traffic Control	5,670,959.28	759,730.24		6,430,689.52
116. Total Maintenance	15,155,456.21	9,261,978.54		24,417,434.75
117. Total Construction, Preservation And Maintenance	65,876,687.65	18,775,566.11		84,652,253.76
Other				
118. Trunkline Maintenance	0.00		6,988,537.68	6,988,537.68
119. Trunkline Non-maintenance	0.00		1,097,553.55	1,097,553.55
120. Administrative Expense	678,684.07	193,432.27		872,116.34
121. Equipment - Net	330,161.99	294,830.06	226,379.76	851,371.81
122. Capital Outlay - Net	3,543,264.94	3,179,410.39	(1,011,725.90)	5,710,949.43
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	16,845.36	0.00	0.00	16,845.36
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	2,531,120.80	738,134.25	2,052,984.46	5,322,239.51
127. Total Other	7,100,077.16	4,405,806.97	9,353,729.55	20,859,613.68
128. Total Expenditures	\$72,976,764.81	\$23,181,373.08	\$9,353,729.55	\$105,511,867.44

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	\$83,640,119.81	\$16,606,676.90	\$11,627,035.67	\$111,873,832.38
130. Total Expenditures	72,976,764.81	23,181,373.08	9,353,729.55	105,511,867.44
131. Excess of Revenues Over (Under) Expenditures	10,663,355.00	(6,574,696.18)	2,273,306.12	6,361,964.94
132. Optional Transfers				
132 a. Primary to Local (50%)	(8,332,779.14)	8,332,779.14		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	(8,332,779.14)	8,332,779.14		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	2,330,575.86	1,758,082.96	2,273,306.12	6,361,964.94
136. Beginning Fund	35,848,737.91	6,367,040.21	55,326,047.50	97,541,825.62
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	35,848,737.91	6,367,040.21	55,326,047.50	97,541,825.62
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$38,179,313.77	\$8,125,123.17	\$57,599,353.62	\$103,903,790.56

Year Ended - 2020

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,294,526.48	
142. Depreciation	<u>3,304,510.57</u>	
143. Other	<u>830,978.80</u>	
144. Total Direct		<u>5,430,015.85</u>

145. Indirect Equipment Expense		<u>2,126,734.64</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>579,509.98</u>	
148. Total Operating		<u>\$579,509.98</u>

149. TOTAL EQUIPMENT EXPENSE \$8,136,260.47**Equipment Rental Credits:**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	5,298.70	7,608.91		12,907.61
151. Preservation - Structural Improvement	284,345.62	140,328.54		424,674.16
152. Maintenance	<u>2,535,792.93</u>	<u>2,374,990.28</u>		4,910,783.21
153. Inventory Operations	0.00	0.00	431,241.97	431,241.97
154. MDOT	0.00		<u>1,247,072.36</u>	1,247,072.36
155. Other Reimbursable Charges	0.00	0.00	215,357.80	215,357.80
156. All Other Charges	(357.44)	(170.79)	43,379.78	42,851.55
157. Total Equipment Rental Credits	<u>2,825,079.81</u>	<u>2,522,756.94</u>	<u>1,937,051.91</u>	<u>7,284,888.66</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>851,371.81</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$2,825,079.81</u>	<u>\$2,522,756.94</u>	<u>\$1,937,051.91</u>	<u>\$7,284,888.66</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	38.78 %	34.63 %	26.59 %	100.00 %
161. Prorated Total Equipment Expense	<u>3,155,241.80</u>	<u>2,817,587.00</u>	<u>2,163,431.67</u>	<u>8,136,260.47</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>330,161.99</u>	<u>294,830.06</u>	<u>226,379.76</u>	<u>851,371.81</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.	\$70,943.40	\$93,721.74
164. Primary Preservation - Struct. Imp.	1,621,147.28	2,141,662.08
165. Primary Maintenance	2,035,546.97	2,689,116.85
166. Local Construction/Cap. Imp.	87,378.26	115,433.48
167. Local Preservation - Struct. Imp.	537,652.42	710,280.79
168. Local Maintenance	1,507,297.30	1,991,257.50
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	557,726.77	736,799.71
171. Equipment Expense - Indirect	223,475.39	295,228.44
172. Equipment Expense - Operating	0.00	0.00
173. Administration	996,728.82	1,316,756.50
174. State Trunkline Maintenance	1,193,492.37	
175. Sundry Account Rec.	614,319.71	
176. Capital Outlay	18,066.32	0.00
177. Other	6,820,561.54	5,664,334.70
178. Total Payroll	<u>\$16,284,336.55</u>	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	<u>\$16,284,336.55</u>	Total Distributive <u>\$15,754,591.79</u>

	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	\$2,542,017.50	\$75,876.96	\$4,444,176.84	\$11,303,868.54	\$82,104.93	\$89,648.53	\$18,537,693.30
182. Less: Benefits Recovered	(365,435.51)	(5,112.08)	(638,886.25)	(1,625,022.21)	(11,803.24)	(12,887.69)	(2,659,146.98)
183. Less: Refunds	(154.14)	0.00	0.00	(123,711.65)	0.00	(88.74)	(123,954.53)
184. Benefits to be Distributed	2,176,427.85	70,764.88	3,805,290.59	9,555,134.68	70,301.69	76,672.10	15,754,591.79
185. Applicable Labor Cost	11,925,555.32	11,925,555.32	11,925,555.32	11,925,555.32	11,925,555.32	11,925,555.32	
186. Factor	0.182501	0.005934	0.319087	0.801232	0.005895	0.006429	1.321078

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.	\$720,508.72	\$114,322.12
188. Primary Preservation - Struct Imp.	50,000,722.72	5,687,431.89
189. Primary Maintenance	15,155,456.21	1,716,920.53
190. Local Construction/Cap. Imp.	238,576.56	26,852.16
191. Local Preservation - Struct. Imp.	9,275,011.01	981,236.02
192. Local Maintenance	9,261,978.54	1,041,801.61
193. Other	2,203,725.61	240,224.87
194. TOTAL	\$86,855,979.37	\$9,808,789.20

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	43,849.18	(127,074.17)	0.00	0.00	9,892,014.19	\$9,808,789.20
196. Applicable Operation Cost	86,855,979.37	86,855,979.37	86,855,979.37	86,855,979.37	86,855,979.37	
197. Factor	0.000505	(0.001463)	0.000000	0.000000	0.113890	\$0.112932

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.	\$457,292.72	\$237,272.81	\$263,216.00	\$1,303.75	\$720,508.72	\$238,576.56
199. Preser - Struct. Imp.	9,953,601.36	4,034,377.17	40,047,121.36	5,122,231.25	50,000,722.72	9,156,608.42
200. Special Assessment	0.00	13,326.35	0.00	105,076.24	0.00	118,402.59
201. Maintenance	11,126,326.24	8,566,122.13	4,029,129.97	695,856.41	15,155,456.21	9,261,978.54
202. Total	<u>\$21,537,220.32</u>	<u>\$12,851,098.46</u>	<u>\$44,339,467.33</u>	<u>\$5,924,467.65</u>	<u>\$65,876,687.65</u>	<u>\$18,775,566.11</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	\$1,050,850.83	\$142,641.54
204. Fringe Benefits	1,525,358.16	209,090.96
205. Equipment Rental	1,134,494.01	112,578.35
206. Materials	2,429,963.19	422,279.48
207. Handling Charges	0.00	0.00
208. Overhead	1,374,301.42	211,969.29
209. Other	0.00	0.00
210. Total Charges for Current Year	\$7,514,967.61	\$1,098,559.62
211. Beginning Balance	957,991.06	328,457.20
212. Sub-Total	8,472,958.67	1,427,016.82
213. Less Credits	(5,631,858.39)	(1,359,120.95)
214. Ending Balance	\$2,841,100.28	\$67,895.87

Year Ended - 2020

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$12,854.00
216. Buildings (975)	6,900,862.96
217. Equipment Road (976, 981)	2,890,854.05
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	15,281.00
221. Equipment Office (980)	126,984.50
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	\$9,946,836.51

	Primary	Local	County	Total
224. Total Capital Outlay:	3,857,383.20	3,444,589.48	2,644,863.83	9,946,836.51
225. Less: Equipment Retirements 689	(54.34)	(45.87)	(632.50)	(732.71)
226. Sub-total	3,857,328.86	3,444,543.61	2,644,231.33	9,946,103.80
227. Less: Depreciation and Depletion 968	(314,063.92)	(265,133.22)	(3,655,957.23)	(4,235,154.37)
228. Net Capital Outlay Expenditure	\$3,543,264.94	\$3,179,410.39	\$(1,011,725.90)	\$5,710,949.43

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	Primary	Local	County	Total
229. Beginning Capital Asset Balance Prior Year's Report (Pg. 3)	16,690,069.93	14,089,781.33	194,285,868.95	225,065,720.21
230. Percentage of Total	7.42 %	6.26 %	86.32 %	100.00 %
231. Gain or (loss) on disposal of assets 693	1,762.87	1,488.22	20,521.21	23,772.30

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>\$68,687,344.92</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>872,116.34</u>
234. Total Capital Outlay (from Page 13)			<u>9,946,836.51</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>16,845.36</u>
236 a. Total Deductions			<u>10,835,798.21</u>
236 b. Adjusted MTF Returns			<u>57,851,546.71</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$50,000,722.72</u>	<u>\$9,275,011.01</u>	<u>59,275,733.73</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>15,155,456.21</u>	<u>9,261,978.54</u>	<u>24,417,434.75</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(14,415,781.84)</u>	<u>0.00</u>	<u>(14,415,781.84)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>50,740,397.09</u>	<u>18,536,989.55</u>	<u>69,277,386.64</u>
241. 90% of Adjusted MTF Returns			<u>52,066,392.04</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>3,027,530.94</u>	<u>2,787,434.26</u>	<u>927,077.53</u>	<u>367,364.91</u>	<u>2,991,565.88</u>
Fiscal Year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Expenditures (\$)	<u>1,856,876.47</u>	<u>1,280,690.60</u>	<u>24,774.72</u>	<u>355,753.85</u>	<u>456,744.36</u>
242. TOTAL					<u>\$14,075,813.52</u>

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

$$\underline{8,687,344.92} \times .10 = \underline{868,734.49}$$

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	\$223,475.39
712-724	Fringe Benefits - Shop Employees	295,228.44
721	Drug Testing	0.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	0.00
734	Safety Supplies - Shop	8,202.69
736	Tire Shop Supplies	0.00
737	Shop Supplies	85,751.82
791	Equipment Material/Parts Inventory Adjustment	619.20
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	6,503.30
807	Data Processing - Shop	4,087.39
810	Education Expense - Shop	484.50
850-859	Communications - Shop	55,789.87
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	11,075.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	452,934.46
883	Insurance - Underground Tank	5,167.98
921-923	Utilities - Shop and Storage Buildings	236,107.70
931	Buildings Repairs and Maintenance	90,763.27
932	Yard and Storage Repairs and Maintenance	3,954.00
933	Shop Equipment Repairs and Maintenance	3,686.59
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	7,140.20
944-947	Underground Storage Tank Expense	100.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	477,344.03
968	Depreciation - Storage Building	35,562.47
968	Depreciation - Shop Equipment	57,257.61
968	Depreciation - Stockroom Expense	27,026.11
707	Other:	38,472.62
	243. TOTAL	\$2,126,734.64

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	\$996,728.82
709-714	Administrative Leave	0.00
724	Fringe Benefits	1,316,756.50
727	Postage	10,000.00
728	Office Supplies	11,618.49
730	Dues and Subscriptions	43,562.23
801	Contractual Services	22,090.03
803	Legal Services	0.00
804	Auditing and Accounting Services	21,000.00
807	Data Processing	99,355.06
810	Education	0.00
850-853	Communications	14,207.89
861	Travel and Mileage	0.00
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	0.00
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	2,773.98
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	13,734.05
882	Insurance - General Liability	0.00
920-923	Utilities	131,953.69
931	Building Repair/Maintenance	41,894.21
934	Office Equipment Repair/Maintenance	1,978.38
942	Building Rental	0.00
955-956	Miscellaneous	651.81
966-967	Overhead	0.00
968	Depreciation - Buildings	126,980.38
968	Depreciation - Engineering Equipment	442.28
968	Depreciation - Office Equipment and Furniture	54,505.10
	Other:	7,800.49
	244. TOTAL	\$2,918,033.39
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(48,829.12)
629	Overhead - State Trunkline Maintenance	(1,995,151.50)
691	Purchase Discounts	0.00
	Other:	(1,936.43)
	Total Credits to Administrative Expense	\$(2,045,917.05)
	245. Net Administrative Expense	\$872,116.34

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 \$279,844.13	0.00 mi.	\$238,576.56
248. Widening	0.00 mi.	440,664.59	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>\$720,508.72</u>		<u>\$238,576.56</u>

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	10.30 mi.	x 10,016,333.33	0.80 mi.	\$3,743,550.45
252. Resurfacing	28.30 mi.	27,351,179.78	4.70 mi.	2,315,421.35
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	2,030,378.20
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	264.00 ea.	9,133,920.02	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	94.00 ea.	821,729.87	15.00 ea.	123,123.28
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	677.08	31.00 ea.	118,402.59
260. Subtotals		<u>47,323,840.08</u>		<u>8,330,875.87</u>
BRIDGES				
261. Replacement	1.00 ea.	2,479,297.63	1.00 ea.	880,887.40
262. Recondition or Repair	1.00 ea.	197,585.01	1.00 ea.	63,247.74
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		<u>2,676,882.64</u>		<u>944,135.14</u>
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$50,000,722.72</u>		<u>\$9,275,011.01</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 (\$)
Armada	48.63	3.64	141,128.99	28.19	2.48	105,173.66	5,379	104,191.23
Bruce	60.29	35.28	247,762.73	22.42	13.82	251,835.16	8,700	168,519.00
Chesterfield	131.37	131.37	668,804.65	22.03	22.03	367,416.35	43,381	840,289.97
Clinton	218.11	218.11	1,110,398.01	56.22	56.22	937,637.18	96,796	1,874,938.52
Harrison	67.85	67.85	345,424.34	21.90	21.90	365,248.19	24,587	476,250.19
Lenox	55.56	14.03	184,595.98	19.03	8.61	169,460.02	10,470	202,803.90
Macomb	256.85	256.85	1,307,623.38	33.37	33.37	556,544.84	79,580	1,541,464.60
Ray	49.52	9.98	158,554.68	24.85	9.55	197,249.50	3,739	72,424.43
Richmond	66.44	9.12	202,626.93	19.03	3.57	97,912.18	3,665	70,991.05
Shelby	232.27	232.27	1,182,486.59	45.66	45.66	761,517.48	73,804	1,429,583.48
Washington	99.09	99.09	504,467.17	37.20	37.20	620,421.61	25,139	486,942.43
266. Totals	1,285.98	1,077.59	\$6,053,873.45	329.90	254.41	\$4,430,416.17	375,240	\$7,268,398.80
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* (\$)
Armada	0.00	1,029,326.50	1,029,326.50	24,135.00
Bruce	0.00	1,167,827.49	1,167,827.49	8,240.00
Chesterfield	0.00	4,681,879.91	4,681,879.91	471,260.78
Clinton	0.00	5,839,008.48	5,839,008.48	733,041.72
Harrison	0.00	4,755,636.08	4,755,636.08	770,916.96
Lenox	0.00	752,803.51	752,803.51	22,275.00
Macomb	598,954.79	4,061,991.53	4,660,946.32	1,478,028.40
Ray	0.00	1,334,683.76	1,334,683.76	32,220.00
Richmond	0.00	1,008,794.52	1,008,794.52	23,505.00
Shelby	0.00	10,196,041.30	10,196,041.30	3,061,941.94
Washington	0.00	2,052,816.13	2,052,816.13	240,477.17
267. Totals	\$598,954.79	\$36,880,809.21	\$37,479,764.00	\$6,866,041.97

*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: Hot Mixed Asphalt Resurfacing (One Course)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Armada Ridge from 34 Mile Road southeast to 33 Mile Road	386,670.00	10/02/2019	Asphalt

Work Type: Mill/Repair Subbase/HMA Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
14 Mile Road from Dequindre Road east to Ryan Road	2,800,000.00	05/29/2020	Asphalt
12 Mile Road from Dequindre Road east to Ryan Road	3,001,542.00	11/01/2019	Asphalt
Sugarbush Road from 21 Mile Road north to Cotton Road	322,710.00	10/18/2019	Asphalt
22 Mile Road from Hayes Road east to Shelby Road	477,667.00	10/18/2019	Asphalt

Work Type: New construction of additional lanes > 0.5 miles

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
23 Mile Road widening from North Avenue east to Macomb Township Boundary	8,500,000.00	10/18/2019	Concrete