2020

FISCAL YEAR

ANNUAL FINANCIAL REPORT

BOARD OF COUNTY ROAD COMMISSIONERS

Shiawassee 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

Jennifer L Schubner

Chief Financial Officer

John A Michalec

Chairman

04/27/21

Date

Shiawassee

Year Ended - 2020

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

BALANCE SHEET

Assets

General Operating Fund

1. Cash	$3,254,323.18
2. Investments	107,017.88
3. AccountsReceivable :	
a. Michigan Transportation Fund	1,468,363.51
b. State Trunkline Maintenance	89,777.21
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	51,581.43
e. Due on Special Assessement	0.00
f. Sundry Accounts Receivable	2,073.66

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	737,554.04
6. Equipment Materials and Parts	153,842.09
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	43,657.45

10. TOTAL ASSETS **$5,908,190.45**

Year Ended - 2020

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

Liabilities and Fund Balances

Liabilities		
11. Accounts Payable	$56,025.16	
12. Notes Payable (Short Term)	0.00	
13. Accrued Liability	33,011.80	
14. Advances	464,355.00	
15. Deferred Revenue - Special Assessment District	0.00	
16. Deferred Revenue - EDF Forest Rd.(E)	0.00	
17. Deferred Revenue	0.00	
18. Other	100,000.00	
Fund Balances		
19. Primary Road Fund	1,304,385.83	
20. Local Road Fund	140,717.99	
21. County Road Commission Fund	3,809,694.67	
22. Total Fund Balances	5,254,798.49	
23. TOTAL LIABILITIES AND FUND BALANCES		**$5,908,190.45**

Shiawassee

Year Ended - 2020

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

CAPITAL ASSETS ACCOUNT GROUP

Assets	**(A)**	**(B)**	
24. Land		$597,646.05	
25. Land Improvements	$427,722.34		
25 a.Less: Accumulated Depreciation	(213,861.17)	213,861.17	
26. Depletable Assets	153,402.11		
26 a.Less: Accumulated Depreciation	(153,402.11)	0.00	
27. Buildings	3,421,949.17		
27 a.Less: Accumulated Depreciation	(2,553,684.57)	868,264.60	
28. Equipment - Road	10,420,358.22		
28 a.Less: Accumulated Depreciation	(8,140,949.98)	2,279,408.24	
29. Equipment - Shop	181,045.34		
29 a.Less: Accumulated Depreciation	(154,442.35)	26,602.99	
30. Equipment - Engineers	67,428.77		
30 a.Less: Accumulated Depreciation	(58,750.96)	8,677.81	
31. Equipment - Yard and Storage	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Equipment and Furniture - Office	186,223.85		
32 a.Less: Accumulated Depreciation	(144,680.68)	41,543.17	
33. Infrastructure	83,142,839.77		
33 a.Less: Accumulated Depreciation	(37,059,965.09)	46,082,874.68	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		**$50,118,878.71**

Equities			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	4,036,004.04	
	37 d.Infrastructure	46,082,874.67	
	38. Total Equities		**$50,118,878.71**

Long Term Debt			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		292,086.78	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		**$292,086.78**

Fiduciary Fund	
45. Deferred Compensation (Pension) Plan	**$0.00**

Shiawassee

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)
Taxes				
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
Licenses and Permits				
49. Specify	11,126.12	11,541.31	31,597.57	54,265.00
Federal Sources				
50. Surface Tran. Program (STP)	567,652.33	0.00	0.00	567,652.33
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	430,299.43	0.00	0.00	430,299.43
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	0.00	0.00	0.00
56. Total Federal Sources	997,951.76	0.00	0.00	997,951.76
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,728.96	3,271.04		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	237,812.89	86,118.03		323,930.92
60. Allocation	5,733,248.00	2,787,013.55		8,520,261.55
61. Total MTF	5,977,789.85	2,876,402.62		8,854,192.47
Other				
62. Local Bridge	23,363.24	57,317.90		80,681.14
63. Other	72,584.82	0.00	0.00	72,584.82
64. Total Other	95,948.06	57,317.90	0.00	153,265.96
Economic Development Fund				
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	$6,073,737.91	$2,933,720.52	$0.00	$9,007,458.43

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	$0.00	$0.00
74. Township Contr.	593,927.84	1,988,915.86	0.00	2,582,843.70
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	593,927.84	1,988,915.86	0.00	2,582,843.70
Charges for Service				
77. Trunkline Maintenance	0.00		1,478,117.19	1,478,117.19
78. Trunkline Non-maintenance	0.00		0.00	0.00
79. Salvage Sales	0.00	0.00	8,307.70	8,307.70
80. Other	0.00	0.00	23,540.82	23,540.82
81. Total Charges	0.00	0.00	1,509,965.71	1,509,965.71
Interest and Rents				
82. Interest Earned	3,615.81	3,750.74	10,268.72	17,635.27
83. Property Rentals	0.00	0.00	12,146.00	12,146.00
84. Total Interest/Rents	3,615.81	3,750.74	22,414.72	29,781.27
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	164,275.00	164,275.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	5,652.90	5,652.90
91. Total Other	0.00	0.00	169,927.90	169,927.90
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	**$7,680,359.44**	**$4,937,928.43**	**$1,733,905.90**	**$14,352,193.77**

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	3,748,377.55	1,961,938.33		5,710,315.88
105. Structures	175,264.29	451,865.32		627,129.61
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.	3,923,641.84	2,413,803.65		6,337,445.49
Maintenence				
111. Roads	1,444,027.27	2,447,788.36		3,891,815.63
112. Structures	117,167.64	39,710.41		156,878.05
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	303,339.25	367,121.91		670,461.16
115. Traffic Control	197,911.08	221,040.94		418,952.02
116. Total Maintenance	2,062,445.24	3,075,661.62		5,138,106.86
117. Total Construction, Preservation And Maintenance	5,986,087.08	5,489,465.27		11,475,552.35
Other				
118. Trunkline Maintenance	0.00		969,741.19	969,741.19
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	478,539.79	438,838.84		917,378.63
121. Equipment - Net	326,593.10	522,038.03	172,144.39	1,020,775.52
122. Capital Outlay - Net	0.00	0.00	(362,081.51)	(362,081.51)
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	27,651.56	27,651.56
127. Total Other	805,132.89	960,876.87	807,455.63	2,573,465.39
128. Total Expenditures	**$6,791,219.97**	**$6,450,342.14**	**$807,455.63**	**$14,049,017.74**

Shiawassee

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	$7,680,359.44	$4,937,928.43	$1,733,905.90	$14,352,193.77
130. Total Expenditures	6,791,219.97	6,450,342.14	807,455.63	14,049,017.74
131. Excess of Revenues Over (Under) Expenditures	889,139.47	(1,512,413.71)	926,450.27	303,176.03
132. Optional Transfers				
132 a. Primary to Local (50%)	(600,000.00)	600,000.00		0.00
132 b. Local to Primary (15%)	0.00	0.00		0.00
133. Emergency Transfers (Local to Primary)	0.00	0.00		0.00
134. Total Optional Transfers	(600,000.00)	600,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	289,139.47	(912,413.71)	926,450.27	303,176.03
136. Beginning Fund	1,015,246.36	1,053,131.70	2,883,244.40	4,951,622.46
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,015,246.36	1,053,131.70	2,883,244.40	4,951,622.46
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	$1,304,385.83	$140,717.99	$3,809,694.67	$5,254,798.49

Year Ended - 2020

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	$559,572.40	
142. Depreciation	1,039,827.17	
143. Other	406,497.57	
144. Total Direct		2,005,897.14
145. Indirect Equipment Expense		742,046.85

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	170,428.20	
148. Total Operating		$170,428.20

149. TOTAL EQUIPMENT EXPENSE $2,918,372.19

Equipment Rental Credits:

	Primary	Local	County	Total
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	117,526.10	80,861.73		198,387.83
152. Maintenance	489,602.46	889,594.17		1,379,196.63
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		249,461.95	249,461.95
155. Other Reimbursable Charges	0.00	0.00	1,012.64	1,012.64
156. All Other Charges	0.00	0.00	69,537.62	69,537.62
157. Total Equipment Rental Credits	607,128.56	970,455.90	320,012.21	1,897,596.67
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				1,020,775.52

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	$607,128.56	$970,455.90	$320,012.21	$1,897,596.67
	(A)	(B)	(C)	(D)
160. Percent of Total	31.99 %	51.14 %	16.86 %	100.00 %
161. Prorated Total Equipment Expense	933,721.66	1,492,493.93	492,156.60	2,918,372.19
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	326,593.10	522,038.03	172,144.39	1,020,775.52

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.	53,832.31		113,449.55
165. Primary Maintenance	334,380.45		704,694.23
166. Local Construction/Cap. Imp.	0.00		0.00
167. Local Preservation - Struct. Imp.	32,176.48		67,810.79
168. Local Maintenance	364,443.49		768,050.92
169. Inventory	7,745.17		16,409.69
170. Equipment Expense - Direct	180,073.54		379,498.86
171. Equipment Expense - Indirect	106,199.19		223,810.83
172. Equipment Expense - Operating	0.00		0.00
173. Administration	266,236.64		561,083.76
174. State Trunkline Maintenance	191,180.48		
175. Sundry Account Rec.	0.00		
176. Capital Outlay	0.00		0.00
177. Other	94,451.43		199,053.09
178. Total Payroll	$1,630,719.18		
179. Less Applicable Payroll	(191,180.48)		
180. Total Applicable Labor Cost	$1,439,538.70	Total Distributive	$3,033,861.72

	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	$449,534.36	$74,224.35	$2,332,448.14	$460,359.20	$11,324.29	$15,158.30	$3,343,048.64
182. Less: Benefits Recovered	(39,218.39)	(6,475.50)	(203,488.01)	(40,162.77)	(987.96)	(1,322.43)	(291,655.06)
183. Less: Refunds	0.00	(17,388.00)	0.00	(144.28)	0.00	0.00	(17,532.28)
184. Benefits to be Distributed	410,315.97	50,360.85	2,128,960.13	420,052.15	10,336.33	13,835.87	3,033,861.30
185. Applicable Labor Cost	1,439,538.70	1,439,538.70	1,439,538.70	1,439,538.70	1,439,538.70	1,439,538.70	
186. Factor	0.285033	0.034984	1.478918	0.291796	0.007180	0.009611	2.107522

Shiawassee

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.	3,759,952.86	163,688.98
189. Primary Maintenance	1,976,897.91	85,847.33
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	2,313,331.11	100,472.54
192. Local Maintenance	2,947,640.17	128,021.45
193. Other	26,500.54	1,151.02
194. TOTAL	$11,024,322.59	$479,181.32

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	4,494.59	(15,136.03)	56,889.00	0.00	432,933.76	$479,181.32
196. Applicable Operation Cost	11,024,322.59	11,024,322.59	11,024,322.59	11,024,322.59	11,024,322.59	
197. Factor	0.000408	(0.001373)	0.005160	0.000000	0.039271	$0.043466

Year Ended - 2020

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

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.	339,702.30	351,588.24	3,583,939.54	2,062,215.41	3,923,641.84	2,413,803.65
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,732,554.44	2,368,349.69	329,890.80	707,311.93	2,062,445.24	3,075,661.62
202. Total	$2,072,256.74	$2,719,937.93	$3,913,830.34	$2,769,527.34	$5,986,087.08	$5,489,465.27

Shiawassee

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	$191,180.48	$0.00
204. Fringe Benefits	291,655.06	0.00
205. Equipment Rental	249,461.95	0.00
206. Materials	145,141.60	0.00
207. Handling Charges	0.00	0.00
208. Overhead	92,302.10	0.00
209. Other	0.00	0.00
210. Total Charges for Current Year	$969,741.19	$0.00
211. Beginning Balance	101,873.98	0.00
212. Sub-Total	1,071,615.17	0.00
213. Less Credits	(981,837.96)	0.00
214. Ending Balance	$89,777.21	$0.00

Shiawassee

Year Ended - 2020

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	$0.00
216. Buildings (975)	10,430.00
217. Equipment Road (976, 981)	873,476.09
218. Equipment Shop (977)	1,170.61
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	$885,076.70

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	885,076.70	885,076.70
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	885,076.70	885,076.70
227. Less: Depreciation and Depletion 968	0.00	0.00	(1,247,158.21)	(1,247,158.21)
228. Net Capital Outlay Expenditure	$0.00	$0.00	$(362,081.51)	$(362,081.51)

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	Primary	Local	County	Total
229. Beginning Capital Asset Balance Prior Year's Report (Pg. 3)	0.00	0.00	4,434,149.46	4,434,149.46
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	164,275.00	164,275.00

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			$8,854,192.47
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			917,378.63
234. Total Capital Outlay (from Page 13)			885,076.70
235. Debt Principal Payment (from Page 6 Expenditures)			0.00
236. Interest Expense (from Page 6 Expenditures)			0.00
236 a. Total Deductions			1,802,455.33
236 b. Adjusted MTF Returns			7,051,737.14
237. Preser - Struct Imp (from Page 6 Expenditures)	$3,923,641.84	$2,413,803.65	6,337,445.49
238. Routine Maintenance (from Page 6 Expenditures)	2,062,445.24	3,075,661.62	5,138,106.86
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	5,986,087.08	5,489,465.27	11,475,552.35
241. 90% of Adjusted MTF Returns			6,346,563.43

Shiawassee

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	2011	2012	2013	2014	2015
Expenditures ($)	47,684.82	38,964.72	27,491.79	127,079.37	47,479.28

Fiscal Year	2016	2017	2018	2019	2020
Expenditures ($)	85,329.11	108,042.27	451,414.54	202,627.11	271,849.80

242. TOTAL $1,407,962.81

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

8,854,192.47 x .10 = 885,419.25

Shiawassee

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	$98,001.57
712-724	Fringe Benefits - Shop Employees	206,534.66
721	Drug Testing	177.48
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	10,938.21
733	Welding Supplies	7,122.26
734	Safety Supplies - Shop	15,744.18
736	Tire Shop Supplies	0.00
737	Shop Supplies	58,847.28
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	15,962.66
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	0.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	7,255.45
875	Insurance - Shop Buildings	9,448.63
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	62,761.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	39,449.07
931	Buildings Repairs and Maintenance	8,106.48
932	Yard and Storage Repairs and Maintenance	47,125.52
933	Shop Equipment Repairs and Maintenance	145.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	25,497.66
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	1,536.74
968	Depreciation - Shop Building	82,171.99
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	1,621.73
968	Depreciation - Stockroom Expense	12,321.19
707	Other:	31,278.09
	243. TOTAL	$742,046.85

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	$265,626.14
709-714	Administrative Leave	0.00
724	Fringe Benefits	561,083.76
727	Postage	860.95
728	Office Supplies	1,455.30
730	Dues and Subscriptions	23,152.12
801	Contractual Services	26,577.50
803	Legal Services	5,725.80
804	Auditing and Accounting Services	9,611.20
807	Data Processing	22,170.75
810	Education	0.00
850-853	Communications	9,655.79
861	Travel and Mileage	3,910.64
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	2,535.30
875	Insurance - Building and Contents	1,980.93
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	1,185.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	24,561.00
882	Insurance - General Liability	0.00
920-923	Utilities	4,965.68
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	5,313.01
942	Building Rental	0.00
955-956	Miscellaneous	60.00
966-967	Overhead	0.00
968	Depreciation - Buildings	13,722.50
968	Depreciation - Engineering Equipment	2,663.21
968	Depreciation - Office Equipment and Furniture	21,454.25
	Other:	10,301.62
	244. TOTAL	$1,018,572.45

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(92,302.10)
691	Purchase Discounts	(8,891.72)
	Other:	0.00
	Total Credits to Administrative Expense	$(101,193.82)
	245. Net Administrative Expense	$917,378.63

Shiawassee

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 *Unit		Primary System Expenditures	Local System *Unit		Local System 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 *Unit		Primary System Expenditures	Local System *Unit		Local System Expenditures
ROADS						
251. Reconstruction	1.98	mi.	x $865,969.30	0.00	mi.	$0.00
252. Resurfacing	34.39	mi.	2,882,408.25	15.80	mi.	1,483,612.93
253. Gravel Surfacing	0.00	mi.	0.00	12.25	mi.	250,909.85
254. Paving Gravel Roads	0.00	mi.	0.00	2.01	mi.	227,415.55
SAFETY PROJECTS						
255. Intersection Improvements	0.00	ea.	0.00	0.00	ea.	0.00
256. Railroad Crossing Improvements	0.00	ea.	0.00	0.00	ea.	0.00
257. Other	0.00	ea.	0.00	0.00	ea.	0.00
MISCELLANEOUS						
258. Roadside Parks	0.00	ea.	0.00	0.00	ea.	0.00
259. Other	0.00	ea.	0.00	0.00	ea.	0.00
260. Subtotals			3,748,377.55			1,961,938.33
BRIDGES						
261. Replacement	0.00	ea.	0.00	0.00	ea.	0.00
262. Recondition or Repair	0.04	ea.	175,264.29	0.08	ea.	451,865.32
263. Replace with Culvert	0.00	ea.	0.00	0.00	ea.	0.00
264. Bridge Subtotals			175,264.29			451,865.32
265. TOTAL PRESERVATION - STRUCT IMP			$3,923,641.84			$2,413,803.65

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

Shiawassee

Year Ended - 2020

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

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

	Local Roads			Primary Roads				
	Miles Outside Municipalities			Miles Outside Municipalities				
Township	Total Local (mi)	Local Urban (mi)	Funds Received ($)	Total Primary (mi)	Primary Urban (mi)	Funds Received ($)	Population Outside Municipalities	Funds Received ($)
Antrim	50.04	0.00	136,409.04	23.22	0.00	57,655.26	2,161	41,880.18
Bennington	43.06	0.00	117,381.56	20.55	0.00	51,025.65	3,168	61,395.84
Burns	43.80	0.00	119,398.80	22.98	0.00	57,059.34	3,457	66,996.66
Caledonia	52.79	16.60	183,197.74	22.33	7.41	160,674.80	4,475	86,725.50
Fairfield	32.65	0.00	89,003.90	17.45	0.00	43,328.35	755	14,631.90
Hazelton	47.44	0.00	129,321.44	30.97	0.00	76,898.51	2,071	40,135.98
Middlebury	42.28	0.00	115,255.28	7.09	0.00	17,604.47	1,510	29,263.80
New Haven	57.45	0.00	156,608.70	24.45	0.00	60,709.35	1,329	25,756.02
Owosso	49.54	16.56	174,243.56	25.04	7.25	165,131.57	4,821	93,430.98
Perry	41.98	0.00	114,437.48	21.40	0.00	53,136.20	4,327	83,857.26
Rush	58.86	1.05	162,937.71	22.01	1.50	75,952.33	1,291	25,019.58
Sciota	29.64	0.00	80,798.64	18.29	0.00	45,414.07	1,833	35,523.54
Shiawassee	40.98	0.00	111,711.48	32.74	0.00	81,293.42	2,840	55,039.20
Venice	40.79	0.00	111,193.54	26.72	0.00	66,345.76	2,578	49,961.64
Vernon	62.00	0.00	169,012.00	28.41	0.00	70,542.03	4,614	89,419.32
Woodhull	37.13	1.96	105,855.70	23.11	72.00	1,079,854.13	3,810	73,837.80
266. Totals	730.43	36.17	$2,076,766.57	366.76	88.16	$2,162,625.24	45,040	$872,875.20

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		

Shiawassee

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 ($)	Township Contributions* ($)
Antrim	0.00	775,000.47	775,000.47	284,105.26
Bennington	0.00	169,764.39	169,764.39	141,761.93
Burns	0.00	817,789.47	817,789.47	206,482.60
Caledonia	0.00	280,125.00	280,125.00	83,370.74
Fairfield	0.00	55,824.38	55,824.38	33,574.98
Hazelton	0.00	695,163.03	695,163.03	85,530.69
Middlebury	0.00	1,221,243.46	1,221,243.46	164,994.73
New Haven	0.00	114,048.51	114,048.51	99,109.96
Owosso	0.00	1,015,328.14	1,015,328.14	287,616.61
Perry	0.00	76,479.73	76,479.73	178,072.54
Rush	0.00	91,034.11	91,034.11	85,200.90
Sciota	0.00	149,179.51	149,179.51	158,888.38
Shiawassee	0.00	19,762.56	19,762.56	95,604.79
Venice	0.00	370,951.49	370,951.49	243,921.33
Vernon	0.00	306,103.04	306,103.04	261,946.14
Woodhull	0.00	179,648.20	179,648.20	172,662.12
267. Totals	**$0.00**	**$6,337,445.49**	**$6,337,445.49**	**$2,582,843.70**

*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.

Shiawassee

Year Ended - 2020

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

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Bituminous overlays of 1.5 inches or less

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.001.200201	499,662.37	05/20/2020	Seal Coat
489.002.200202	102,913.73	06/12/2020	Seal Coat
459.003.200203	36,189.37	05/20/2020	Seal Coat
459.003.200503	236,874.27	05/07/2020	Seal Coat
459.003.200403	47,804.64	05/07/2020	Seal Coat
459.003.200303	270,793.90	05/12/2020	Seal Coat
459.003.200603	99,841.87	05/20/2020	Seal Coat
489.003.200703	72,078.03	05/11/2020	Seal Coat
459.004.200204	226,256.97	06/13/2020	Seal Coat
459.006.200506	91,228.98	06/24/2020	Seal Coat
489.007.200207	236,967.95	05/30/2020	Seal Coat
489.007.200307	124,603.22	06/03/2020	Seal Coat
489.008.200208	113,408.07	06/17/2020	Seal Coat
459.009.200209	268,787.95	06/01/2020	Seal Coat
459.009.200309	129,275.77	06/05/2020	Seal Coat
459.009.200409	90,046.81	06/04/2020	Seal Coat
459.009.200509	207,006.19	06/09/2020	Seal Coat
489.009.200709	122,905.64	06/16/2020	Seal Coat
489.009.200809	194,177.53	06/04/2020	Seal Coat
497.009.200609	39,526.09	06/12/2020	Asphalt
489.010.200210	62,776.90	06/08/2020	Seal Coat
459.011.200211	91,034.11	06/09/2020	Seal Coat
489.012.200312	87,924.52	06/12/2020	Seal Coat
459.014.200214	220,538.57	06/12/2020	Seal Coat
489.014.200314	102,887.01	06/12/2020	Seal Coat
489.015.200215	100,525.75	06/25/2020	Seal Coat
489.015.200315	154,848.46	06/26/2020	Seal Coat
459.016.200216	148,904.44	06/11/2020	Seal Coat
459.012.200212	60,060.62	06/12/2020	Seal Coat

Work Type: Bituminous Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.001.200401	227,415.55	05/27/2020	Asphalt

Work Type: Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
497.002.200602	28,585.20	07/21/2020	Seal Coat
467.010.200310	78,738.74	06/16/2020	Seal Coat
497.010.200410	2,970.56	06/16/2020	Seal Coat
497.010.200510	28,856.26	06/16/2020	Seal Coat

Work Type: Overband Crack Fill

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
467.003.200903	14,013.29	09/21/2020	Asphalt
497.016.200616	17,374.19	09/23/2020	Asphalt

Work Type: Resurf, Mill & Pulver

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
467.011.200311	14,981.04	10/20/2020	Gravel

Shiawassee

Year Ended - 2020

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

Sub Ledger Report

Line: 1 Cash

Account	Description	Amount ($)
001.000	General Checking Account	2,176,268.48
002.000	General Savings Account	1,041,878.97
004.000	Petty Cash	50.00
009.000	FSA Account	3,635.32
009.002	HRA Account	32,490.41

Line: 2 Investments

Account	Description	Amount ($)
002.003	Security Deposit	100,000.00
003.000	Investments Account	7,017.88

Line: 9 Other (Identify)

Account	Description	Amount ($)
078.006	Due from Equip Maint.	0.00
084.000	Due from Other- Ins Refund	4,270.69
085.003	Due from OPEB Trust	39,386.76

Line: 18 Other (Identify)

Account	Description	Amount ($)
228.003	Due to State - FEMA Overpayment	0.00
313.000	Security Deposits	100,000.00

Line: 49 Specify - County

Account	Description	Amount ($)
451	Permits	31,597.57

Line: 49 Specify - Local

Account	Description	Amount ($)
451	Permits	11,541.31

Line: 49 Specify - Primary

Account	Description	Amount ($)
451	Permits	11,126.12

Line: 63 OTH-Other - Primary

Account	Description	Amount ($)
551	State TED Funds	72,584.82
570.000	FEMA - Emergency Relief - State	0.00

Line: 80 SC-Other - County

Account	Description	Amount ($)
626.001	Charges for Services - FOIA, NSF	2.59
642.000	Sale of Misc Mat- Tax Exempt	23,538.23

Line: 90 Other2 Other - County

Account	Description	Amount ($)
675	Other Contributions	5,652.90

Line: 90 Other2 Other - Primary

Account	Description	Amount ($)
676.000	Damage Reimbursement	0.00

Line: 126 Other - County

Account	Description	Amount ($)
519	Maint. For Other Units of Gov't	27,651.56

Line: 143 Other - Primary

Account	Description	Amount ($)
510	Equipment Expenses	8,477.68
510	Materials	398,019.89

Line: 156 All Other Charges - County

Account	Description	Amount ($)
510	Direct	8,477.68
511	Indirect	25,497.66
514	Distributive	29,773.07
515	Administrative	5,789.21

Line: 177 Other - Distributive Calculation

Account	Description	Amount ($)
514	Dist Exp Other	198,369.54
519	Maint Other Units Gov	683.55

Line: 177 Other - Total Labor Charge

Account	Description	Amount ($)
519	Maint Serv for Gov Units	324.25
A514	Distributive	94,127.18

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount ($)
513.703	Vehicle - Pers. Use	0.00
A513-723	Employee Physical Reimbursement	1,225.00
A513-724	Bonus Pay	13,933.30

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount ($)
A513-725	Other Fringe Benefits	(1,322.43)

Line: 193 Other - Cost of Operations

Account	Description	Amount ($)
519	Maint. For Govt Units	26,500.54

Line: 193 Other - Distributed Total

Account	Description	Amount ($)
519	Maint. for other units Gov	1,151.02

Line: 195 Expenses Distributed - Other

Account	Description	Amount ($)
704.000	Maint. Operations	507.27
704.001	Meetings	15,008.75
705.000	Engineering Salary	235,205.53
707.005	Sign Shop/Stock Clerk	25,071.92
707.006	Weighmaster	3,011.38
708.002	Employee Training	24,590.92
721.000	Drug Testing/CDL Requirements	751.85
723.001	Pre-Empl. Physical/Background Chk	0.00
729.000	Engineer's Supplies	200.00
734.000	Safety Supplies	0.00
742.000	Signs	9,530.18
809.000	Technical Duties/Exp	1,330.00
810.001	Landfill/Cont Exp.	0.00
812.000	Fees/Assessments/Serv. Chrg	255.46
864.000	County Salt Storage	2,315.53
933.002	Engineering Equip Repair/Maint	1,973.00
941.000	Equp. Rental	29,773.07
956.000	Other Safety Awards/Training	0.00
957/968	Gravel Pits/Depr	3,659.23
959.000	MDOT - GWOA Adj	(1,677.00)
968.000	Depreciation	81,426.67

Line: 242 Expenditure10

Account	Description	Amount ($)
459	Primary Rd Reconstruction	129,646.87
460	Primary Road Bridge	14,968.73
467	Primary Road Projects	0.00
490	Local Road Bridge	127,234.20

Line: 243 707 Other

Account	Description	Amount ($)
791.000	Inventory Adjusment	(3,947.59)
856.00	Wiping Clothes	0.00

935.00	Shop Small Tools	2,696.64
955.00	Equipment Expenses	32,529.04

Line: 244 244 Other

Account	Description	Amount ($)
704.001	Meetings	0.00
708.002	Employee Training	240.00
721.000	Drug Testing	471.00
723.001	Pre-Employment Physical	93.00
734.000	Safety Supplies	212.25
736.00	Printing Cost	2,789.47
812.00	Bank Fees	706.69
852.00	Commissioner Meeting	0.00
853.00	Commissioner Specialty Meeting	0.00
941.000	Equip Rental	5,789.21