

2020
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Otsego 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: 01/01/2020 End: 12/31/2020

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

1. Cash	\$4,127,169.14
2. Investments	2,446,227.39
3. Accounts Receivable :	
a. Michigan Transportation Fund	984,657.14
b. State Trunkline Maintenance	244,365.40
c. State Transportation Department - Other	12,609.48
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	797.58

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	696,414.93
5. Road Materials	271,459.42
6. Equipment Materials and Parts	124,207.31
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	1,139,921.91
9. Other	

10. TOTAL ASSETS**\$10,047,829.70**

Year Ended - 2020

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$488,154.32
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	61,921.35
14. Advances	524,641.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,139,921.91
18. Other	220,170.77

Fund Balances

19. Primary Road Fund	865,270.88
20. Local Road Fund	89,140.54
21. County Road Commission Fund	6,658,608.93
22. Total Fund Balances	7,613,020.35

23. TOTAL LIABILITIES AND FUND BALANCES **\$10,047,829.70**

Year Ended - 2020

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$125,501.18
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	3,936,130.42	
27 a.Less: Accumulated Depreciation	(2,152,791.05)	1,783,339.37
28. Equipment - Road	8,357,849.95	
28 a.Less: Accumulated Depreciation	(7,069,110.34)	1,288,739.61
29. Equipment - Shop	106,678.59	
29 a.Less: Accumulated Depreciation	(106,552.18)	126.41
30. Equipment - Engineers	13,562.44	
30 a.Less: Accumulated Depreciation	(13,562.44)	0.00
31. Equipment - Yard and Storage	1,799.69	
31 a.Less: Accumulated Depreciation	(1,799.69)	0.00
32. Equipment and Furniture - Office	46,844.63	
32 a.Less: Accumulated Depreciation	(41,236.91)	5,607.72
33. Infrastructure	49,384,121.41	
33 a.Less: Accumulated Depreciation	(15,483,611.79)	33,900,509.62
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$37,103,823.91
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	3,203,314.29
	37 d.Infrastructure	33,900,509.62
	38. Total Equities	\$37,103,823.91
<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		223,514.22
42. Installment/Lease Purchase Payable		334,646.73
43. Other		0.00
	44. Total Liabilities	\$558,160.95
<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)
Taxes				
46. County Wide Millage	\$0.00	\$810,556.93	\$316,240.00	\$1,126,796.93
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	810,556.93	316,240.00	1,126,796.93
Licenses and Permits				
49. Specify	0.00	0.00	64,967.59	64,967.59
Federal Sources				
50. Surface Tran. Program (STP)	426,119.20	0.00	0.00	426,119.20
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	0.00	0.00	0.00	0.00
56. Total Federal Sources	426,119.20	0.00	0.00	426,119.20
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,191.22	3,808.78		10,000.00
58. Snow Removal	0.00	368,691.80		368,691.80
59. Urban Road	405,330.99	184,260.73		589,591.72
60. Allocation	3,288,222.88	2,022,880.86		5,311,103.74
61. Total MTF	3,699,745.09	2,579,642.17		6,279,387.26
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	0.00	0.00	0.00	0.00
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)	85,106.70	0.00		85,106.70
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	85,106.70	0.00		85,106.70
72. Total State Sources	\$3,784,851.79	\$2,579,642.17	\$0.00	\$6,364,493.96

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.	215,603.50	0.00	0.00	215,603.50
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	215,603.50	0.00	0.00	215,603.50
Charges for Service				
77. Trunkline Maintenance	0.00		1,509,397.07	1,509,397.07
78. Trunkline Non-maintenance	0.00		685,777.39	685,777.39
79. Salvage Sales	0.00	0.00	2,321.04	2,321.04
80. Other	0.00	0.00	1,380.00	1,380.00
81. Total Charges	0.00	0.00	2,198,875.50	2,198,875.50
Interest and Rents				
82. Interest Earned	1,791.87	0.00	43,004.78	44,796.65
83. Property Rentals	0.00	0.00	27,505.56	27,505.56
84. Total Interest/Rents	1,791.87	0.00	70,510.34	72,302.21
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	95,278.54	95,278.54
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	21,421.03	21,421.03
91. Total Other	0.00	0.00	116,699.57	116,699.57
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	232,990.00	232,990.00
96. Total Other Fin. Sources	0.00	0.00	232,990.00	232,990.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$4,428,366.36	\$3,390,199.10	\$3,000,283.00	\$10,818,848.46

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	1,447,203.20	442,801.11		1,890,004.31
105. Structures	0.00	175,251.65		175,251.65
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.	1,447,203.20	618,052.76		2,065,255.96
Maintenance				
111. Roads	461,226.51	1,525,235.20		1,986,461.71
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,236,359.19	603,454.49		1,839,813.68
115. Traffic Control	175,105.58	112,206.70		287,312.28
116. Total Maintenance	1,872,691.28	2,240,896.39		4,113,587.67
117. Total Construction, Preservation And Maintenance	3,319,894.48	2,858,949.15		6,178,843.63
Other				
118. Trunkline Maintenance	0.00		1,335,663.87	1,335,663.87
119. Trunkline Non-maintenance	0.00		685,777.39	685,777.39
120. Administrative Expense	366,781.28	315,856.13		682,637.41
121. Equipment - Net	100,051.83	126,253.28		333,799.64
122. Capital Outlay - Net	0.00	0.00	107,494.53	333,799.64
123. Debt Principal Payment	0.00	0.00	(204,119.18)	(204,119.18)
124. Interest Expense	0.00	0.00	301,153.01	301,153.01
125. Drain Assessment	0.00	0.00	7,125.90	7,125.90
126. Other	0.00	0.00	0.00	0.00
127. Total Other	466,833.11	442,109.41	2,233,095.52	3,142,038.04
128. Total Expenditures	\$3,786,727.59	\$3,301,058.56	\$2,233,095.52	\$9,320,881.67

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	\$4,428,366.36	\$3,390,199.10	\$3,000,283.00	\$10,818,848.46
130. Total Expenditures	3,786,727.59	3,301,058.56	2,233,095.52	9,320,881.67
131. Excess of Revenues Over (Under) Expenditures	641,638.77	89,140.54	767,187.48	1,497,966.79
132. Optional Transfers				
132 a. Primary to Local (50%)	0.00	0.00		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	0.00	0.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	641,638.77	89,140.54	767,187.48	1,497,966.79
136. Beginning Fund	223,632.11	0.00	5,891,421.45	6,115,053.56
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	223,632.11	0.00	5,891,421.45	6,115,053.56
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$865,270.88	\$89,140.54	\$6,658,608.93	\$7,613,020.35

Year Ended - 2020

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$569,714.26	
142. Depreciation	<u>610,875.92</u>	
143. Other	<u>302,586.99</u>	
144. Total Direct		<u>1,483,177.17</u>

145. Indirect Equipment Expense		<u>721,535.76</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>168,858.91</u>	
148. Total Operating		<u>\$168,858.91</u>

149. TOTAL EQUIPMENT EXPENSE \$2,373,571.84**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	6,921.72	18,079.69		25,001.41
152. Maintenance	604,471.83	753,424.84		1,357,896.67
153. Inventory Operations	0.00	0.00	20,000.74	20,000.74
154. MDOT	0.00		572,439.13	572,439.13
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	64,434.25	64,434.25
157. Total Equipment Rental Credits	<u>611,393.55</u>	<u>771,504.53</u>	<u>656,874.12</u>	<u>2,039,772.20</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>333,799.64</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$611,393.55</u>	<u>\$771,504.53</u>	<u>\$656,874.12</u>	<u>\$2,039,772.20</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	29.97 %	37.82 %	32.20 %	100.00 %
161. Prorated Total Equipment Expense	<u>711,445.38</u>	<u>897,757.81</u>	<u>764,368.65</u>	<u>2,373,571.84</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>100,051.83</u>	<u>126,253.28</u>	<u>107,494.53</u>	<u>333,799.64</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.	16,343.75	38,507.40
165. Primary Maintenance	204,086.40	480,846.54
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	7,900.75	18,614.90
168. Local Maintenance	283,581.20	668,143.60
169. Inventory	6,954.98	16,386.58
170. Equipment Expense - Direct	171,051.28	403,012.72
171. Equipment Expense - Indirect	131,825.86	310,593.99
172. Equipment Expense - Operating	0.00	0.00
173. Administration	259,174.66	496,018.31
174. State Trunkline Maintenance	295,381.20	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	3,386.87	7,979.78
177. Other	96,791.22	228,049.12
178. Total Payroll	\$1,476,478.17	
179. Less Applicable Payroll	(344,029.77)	
180. Total Applicable Labor Cost	\$1,132,448.40	Total Distributive \$2,668,152.94

	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	\$266,804.47	\$20,328.24	\$1,393,720.06	\$1,623,615.49	\$25,589.23	\$0.00	\$3,330,057.49
182. Less: Benefits Recovered	0.00	0.00	(101,410.34)	(11,297.00)	0.00	(549,197.21)	(661,904.55)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	266,804.47	20,328.24	1,292,309.72	1,612,318.49	25,589.23	(549,197.21)	2,668,152.94
185. Applicable Labor Cost	1,132,448.40	1,132,448.40	1,132,448.40	1,132,448.40	1,132,448.40	1,132,448.40	
186. Factor	0.235600	0.017951	1.141164	1.423746	0.022596	(0.484964)	2.356093

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.	1,343,553.43	103,649.77
189. Primary Maintenance	1,738,567.74	134,123.55
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	573,787.36	41,488.14
192. Local Maintenance	2,080,401.91	160,494.69
193. Other	0.00	0.00
194. TOTAL	\$5,736,310.44	\$439,756.15

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	906.47	(14,633.70)	28,906.75	0.00	427,353.67	\$442,533.19
196. Applicable Operation Cost	5,736,310.44	5,736,310.44	5,736,310.44	5,736,310.44	5,736,310.44	
197. Factor	0.000158	(0.002551)	0.005039	0.000000	0.074500	\$0.077146

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	
	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	165,422.64	98,265.09	1,281,780.56	519,787.67	1,447,203.20	618,052.76
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,748,921.46	2,167,908.46	123,769.82	72,987.93	1,872,691.28	2,240,896.39
202. Total	<u>\$1,914,344.10</u>	<u>\$2,266,173.55</u>	<u>\$1,405,550.38</u>	<u>\$592,775.60</u>	<u>\$3,319,894.48</u>	<u>\$2,858,949.15</u>

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	\$230,460.28	\$64,920.92
204. Fringe Benefits	429,203.88	119,993.33
205. Equipment Rental	499,818.65	72,620.48
206. Materials	7,188.07	1,111.46
207. Handling Charges	0.00	0.00
208. Overhead	138,928.62	53,724.50
209. Other	30,064.37	373,406.70
210. Total Charges for Current Year	\$1,335,663.87	\$685,777.39
211. Beginning Balance	244,365.40	12,609.48
212. Sub-Total	1,580,029.27	698,386.87
213. Less Credits	(1,335,663.87)	(685,777.39)
214. Ending Balance	\$244,365.40	\$12,609.48

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)	0.00
217. Equipment Road (976, 981)	538,690.60
218. Equipment Shop (977)	0.00
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:	<u>\$538,690.60</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	538,690.60	538,690.60
225. Less: Equipment Retirements 689	0.00	0.00	(40,522.46)	(40,522.46)
226. Sub-total	0.00	0.00	498,168.14	498,168.14
227. Less: Depreciation and Depletion 968	0.00	0.00	(702,287.32)	(702,287.32)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(204,119.18)</u>	<u>\$(204,119.18)</u>

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
229. Beginning Capital Asset Balance Prior Year's Report (Pg. 3)	0.00	0.00	3,408,628.07	3,408,628.07
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>0.00</u>	<u>0.00</u>	<u>95,278.54</u>	<u>95,278.54</u>

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>\$6,279,387.26</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>682,637.41</u>
234. Total Capital Outlay (from Page 13)			<u>538,690.60</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>301,153.01</u>
236. Interest Expense (from Page 6 Expenditures)			<u>7,125.90</u>
236 a. Total Deductions			<u>1,529,606.92</u>
236 b. Adjusted MTF Returns			<u>4,749,780.34</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$1,447,203.20</u>	<u>\$618,052.76</u>	<u>2,065,255.96</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,872,691.28</u>	<u>2,240,896.39</u>	<u>4,113,587.67</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(426,119.20)</u>	<u>0.00</u>	<u>(426,119.20)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>2,893,775.28</u>	<u>2,858,949.15</u>	<u>5,752,724.43</u>
241. 90% of Adjusted MTF Returns			<u>4,274,802.31</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>729,390.27</u>	<u>656,504.16</u>	<u>1,429,818.66</u>	<u>577,914.35</u>	<u>320,696.28</u>
Fiscal Year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Expenditures (\$)	<u>419,216.64</u>	<u>164,542.36</u>	<u>244,727.03</u>	<u>128,764.58</u>	<u>0.00</u>
242. TOTAL					<u>\$4,671,574.33</u>

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

$$\underline{6,279,387.26} \times .10 = \underline{627,938.73}$$

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	\$131,825.86
712-724	Fringe Benefits - Shop Employees	310,593.98
721	Drug Testing	5,024.25
728	Office Supplies - Shop	682.66
731	Janitor Supplies - Shop	5,490.69
733	Welding Supplies	1,924.11
734	Safety Supplies - Shop	1,587.39
736	Tire Shop Supplies	0.00
737	Shop Supplies	20,935.21
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	1,554.52
805	Health Services	0.00
806	Laundry Services	3,965.88
807	Data Processing - Shop	15,095.46
810	Education Expense - Shop	0.00
850-859	Communications - Shop	2,606.46
861	Travel and Mileage - Shop Employees	130.82
862	Freight Costs	0.00
875	Insurance - Shop Buildings	31,453.53
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	51,181.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	40,528.96
931	Buildings Repairs and Maintenance	18,495.39
932	Yard and Storage Repairs and Maintenance	17,004.62
933	Shop Equipment Repairs and Maintenance	0.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	39,690.71
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	884.81
968	Depreciation - Stockroom Expense	0.00
707	Other:	20,879.45
	243. TOTAL	\$721,535.76

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	\$210,526.09
709-714	Administrative Leave	48,648.57
724	Fringe Benefits	496,018.31
727	Postage	839.00
728	Office Supplies	1,779.69
730	Dues and Subscriptions	12,659.57
801	Contractual Services	18,340.84
803	Legal Services	6,877.00
804	Auditing and Accounting Services	8,394.00
807	Data Processing	16,943.95
810	Education	572.03
850-853	Communications	4,608.49
861	Travel and Mileage	0.00
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	3,986.69
875	Insurance - Building and Contents	2,153.47
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	1,530.00
880	Insurance - Umbrella	4,770.00
881	Insurance - Errors and Omissions	15,158.75
882	Insurance - General Liability	0.00
920-923	Utilities	4,363.42
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	8,724.13
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	3,285.27
	Other:	5,111.26
	244. TOTAL	\$875,290.53
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(192,653.12)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(192,653.12)
	245. Net Administrative Expense	\$682,637.41

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.

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
Marlette Road	Otsego Lake Township	85,106.70	Reconstruction
246. Total		<u>\$85,106.70</u>	

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	3.20 mi.	x \$1,447,203.20	0.00 mi.	\$0.00
252. Resurfacing	0.00 mi.	0.00	5.10 mi.	442,801.11
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	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		1,447,203.20		442,801.11
BRIDGES				
261. Replacement	0.00 ea.	0.00	1.00 ea.	175,251.65
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		0.00		175,251.65
265. TOTAL PRESERVATION - STRUCT IMP		\$1,447,203.20		\$618,052.76

*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				
	Miles Outside Municipalities		Funds Received (\$)	Miles Outside Municipalities		Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
	Total Local (mi)	Local Urban (mi)		Total Primary (mi)	Primary Urban (mi)			
Bagley	70.02	39.36	284,039.63	23.70	17.64	309,352.73	5,886	114,070.68
Charlton	87.24	0.00	237,816.23	43.90	0.00	109,003.70	1,354	26,240.52
Chester	66.75	0.00	181,960.50	22.90	0.00	56,860.70	1,292	25,038.96
Corwith	104.55	0.00	285,003.31	48.88	0.00	121,369.04	1,748	33,876.24
Dover	28.52	0.00	77,745.52	17.06	0.00	42,359.98	561	10,872.18
Elmira	43.62	0.00	118,908.12	14.54	0.00	36,102.82	1,687	32,694.06
Hayes	77.91	0.00	212,382.67	17.27	0.00	42,881.41	2,619	50,756.22
Livingston	46.24	12.02	154,501.59	25.31	4.16	121,920.89	2,525	48,934.50
Otsego Lake	74.58	26.41	265,817.55	20.59	6.72	146,555.69	2,847	55,174.86
266. Totals	599.43	77.79	\$1,818,175.12	234.15	28.52	\$986,406.96	20,519	\$397,658.22
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* (\$)
Bagley	0.00	190,547.68	190,547.68	65,567.50
Charlton	0.00	18,310.34	18,310.34	0.00
Corwith	0.00	175,251.65	175,251.65	0.00
Dover	0.00	863.08	863.08	0.00
Hayes	0.00	274,970.70	274,970.70	150,036.00
Livingston	0.00	14,224.55	14,224.55	0.00
Otsego Lake	0.00	1,391,087.97	1,391,087.97	0.00
267. Totals	\$0.00	\$2,065,255.97	\$2,065,255.97	\$215,603.50

*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: Bituminous Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
20-09-01	1,391,087.97	08/31/2020	Asphalt

Work Type: Bituminous Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
20-01-01	167,830.42	07/01/2020	Asphalt
20-07-01	274,970.70	07/01/2020	Asphalt

Year Ended - 2020

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

Sub Ledger Report

Line: 1 Cash

Account	Description	Amount (\$)
001	Cash Sweep	35,000.00
001/1	Health Reimbursement	35,000.00
002	Cash Savings	2,470,675.25
004	Petty Cash	700.00
005	Escrow Accounts	1,585,793.89
006	Loan Proceeds	0.00

Line: 2 Investments

Account	Description	Amount (\$)
008	Investments	2,446,227.39

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	A/R Sundry	797.58
078/7	State Other	0.00

Line: 9 Other (Identify)

Account	Description	Amount (\$)
020	Property Taxes	1,139,921.91

Line: 11 Accounts Payable

Account	Description	Amount (\$)
202	Accounts Payable	488,154.32

Line: 13 Accrued Liability

Account	Description	Amount (\$)
257	Wages Payable/Both	61,921.35

Line: 14 Advances

Account	Description	Amount (\$)
328	State Advances	524,641.00

Line: 16 Deferred Revenue - EDF Forest Rd. (E)

Account	Description	Amount (\$)
339	Deferred/Forest	0.00

Line: 17 Deferred Revenue

Account	Description	Amount (\$)
339/556	Deferred/Other State	0.00
339-401	Deferred/Property	1,139,921.91

Year Ended - 2020

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

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	Due To State Of Michigan 228	220,170.77
283	performance deposits payable	0.00

Line: 33 Infrastructure - A

Account	Description	Amount (\$)
130-131	Land Improvements	12,618,821.32
130-156	Bridges	1,287,552.32
130-159	Roads	35,428,190.95
130-161	Traffic Signals	49,556.82

Line: 33 Less Accumulated Depreciation - A

Account	Description	Amount (\$)
130-157	Bridges/Depr.	(385,206.56)
130-160	Road/Depr.	(15,052,049.03)
130-162	Traffic/Depr.	(46,356.20)

Line: 37 Co. Road Comm. - B

Account	Description	Amount (\$)
399	General Fixed Assets	3,203,314.29

Line: 37 Infrastructure - B

Account	Description	Amount (\$)
399	Infrastructure	33,900,509.62

Line: 39 Bonds Payable (Act 51) - B

Account	Description	Amount (\$)
300	Bonds Payable	0.00

Line: 40 Notes Payable (Act 143) - B

Account	Description	Amount (\$)
307	Notes Payable	0.00

Line: 41 Vested Vacation and Sick Leave - B

Account	Description	Amount (\$)
343-1	Accrued Leave Time/VAC	101,777.09
343-2	Accrued Leave Time/SCK	121,737.13

Line: 42 Installment / Lease Purchase Payable - B

Account	Description	Amount (\$)
304	Lease Payables	334,646.73

Year Ended - 2020

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

Line: 46 County Wide Millage - County

Account	Description	Amount (\$)
401	Property Taxes	316,240.00

Line: 49 Specify - County

Account	Description	Amount (\$)
450-451	License & Permits	64,967.59

Line: 50 Surface Tran. Program (STP) - Primary

Account	Description	Amount (\$)
201-14	Federal/Safety Improvement	0.00
501-071	Transportation Improv.	426,119.20

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510/14	Safety Impr. Fund	0.00

Line: 57 MTF Engineering - Total

Account	Description	Amount (\$)
546-1	Engineering	10,000.00

Line: 58 MTF Snow Removal - Local

Account	Description	Amount (\$)
546-6	Snow Removal	368,691.80

Line: 59 MTF Urban Road - Local

Account	Description	Amount (\$)
546-5	Loc Urban	184,260.73

Line: 59 MTF Urban Road - Primary

Account	Description	Amount (\$)
546-4	Pri Urban	405,330.99

Line: 60 MTF Allocation - Local

Account	Description	Amount (\$)
546-3	Loc MTF	2,022,880.86

Line: 60 MTF Allocation - Primary

Account	Description	Amount (\$)
546-2	Pri MTF	3,288,222.88

Line: 63 OTH-Other - County

Account	Description	Amount (\$)
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Year Ended - 2020

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

539	State Grants	0.00
556	Other State Contributions	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
-	Jobs today	0.00

Line: 68 Forest Road (E) - Primary

Account	Description	Amount (\$)
548	Forest Funds	85,106.70

Line: 70 EDF-Other - Primary

Account	Description	Amount (\$)
554-554	Jobs Today	0.00

Line: 74 Township Contr. - Local

Account	Description	Amount (\$)
583	Township Contribution/LOC	0.00

Line: 74 Township Contr. - Primary

Account	Description	Amount (\$)
583-4	Local Contributions/PRI	215,603.50

Line: 77 Trunkline Maintenance - County

Account	Description	Amount (\$)
627	Trunkline	1,337,419.07
627-2	Audit Refund	171,978.00

Line: 78 Trunkline Non-Maintenance - County

Account	Description	Amount (\$)
628	T/L Non Maint.	685,777.39

Line: 79 Salvage Sales - County

Account	Description	Amount (\$)
643	Salvage Sales	2,321.04

Line: 80 SC-Other - County

Account	Description	Amount (\$)
646-2	Sign Revenue	1,380.00

Line: 80 SC-Other - Primary

Account	Description	Amount (\$)
627/2	SOM Audit Refund	0.00

Year Ended - 2020

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

Line: 83 Property Rentals - County

Account	Description	Amount (\$)
667	Property Rentals	27,505.56

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
671/674	Contributions/Public	0.00
675/MISC	Misc. Revenue	5,566.01
675/OIL	Oil/Gas Revenue	9,001.67
675-3	Other Enterprises	6,853.35
688	Trade in allowance	0.00

Line: 95 Inst. Purch. / Lease - County

Account	Description	Amount (\$)
695-697	Purchase Proceeds	0.00
695-697	Lease Proceeds	232,990.00

Line: 104 Roads - Local

Account	Description	Amount (\$)
A489	Lcl Preservation	442,801.11

Line: 109 Other - Local

Account	Description	Amount (\$)
other	other	0.00

Line: 111 Roads - Local

Account	Description	Amount (\$)
A497	Lcl Maint. Routine	0.00
A497-RDS	Lcl Maint. Routine	1,525,235.20

Line: 111 Roads - Primary

Account	Description	Amount (\$)
A467-PM	PRI Maint. Routine	0.00
A467-RDS	PRI Main Routine	461,226.51

Line: 114 Winter Maintenance - Local

Account	Description	Amount (\$)
A502-LM	Lcl Winter Maint.	0.00
A502-WM	Lcl Winter Maint.	603,454.49

Line: 114 Winter Maintenance - Primary

Account	Description	Amount (\$)
A472-PM	PRI Winter Maint.	0.00
A472-WM	PRI Winter Maint.	1,236,359.19

Year Ended - 2020

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

Line: 115 Traffic Control - Local

Account	Description	Amount (\$)
A497-TC	Lcl Traffic Control	112,206.70
A503-TC	Lcl Traffic Control	0.00

Line: 115 Traffic Control - Primary

Account	Description	Amount (\$)
A467-TC	PRI Traffic Control	175,105.58
A473	PRI Traffic	0.00
A473-WEI	Weighmasters	0.00

Line: 118 Trunkline Maintenance - County

Account	Description	Amount (\$)
A517	T/L Maint.	1,335,663.87

Line: 119 Trunkline Non-Maintenance - County

Account	Description	Amount (\$)
A518	T/L Non Maint.	685,777.39

Line: 123 Debt Principal Payment - County

Account	Description	Amount (\$)
A991	Debt Principal Payment	301,153.01

Line: 124 Interest Expense - County

Account	Description	Amount (\$)
A995	Interest Expense	7,125.90

Line: 141 Labor and Fringe Benefits - Primary

Account	Description	Amount (\$)
A510	Labor	171,051.28
A510	Fringes	398,662.98

Line: 142 Depreciation - Primary

Account	Description	Amount (\$)
A510	Depreciation	610,875.92

Line: 143 Other - Primary

Account	Description	Amount (\$)
A510	Vouchers/parts	136,134.86
A510	Equipment	5,746.24
A510	Materials	160,705.89
A510	Misc.	0.00

Year Ended - 2020

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

Line: 154 Total Equipment Rental Credits MDOT - County

Account	Description	Amount (\$)
A517	Equipment Rentals	499,818.65
A518	Equipment Rentals	72,620.48

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
a510	direct	5,746.24
a511	indirect	21,117.71
a514	dist exp	33,639.06
a515	admin	3,931.24
a900	cap out	0.00

Line: 174 State Trunkline Maintenance - Total Labor Charge

Account	Description	Amount (\$)
a517	labor	230,460.28
a518	labor	64,920.92

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
-	permits	0.00
177	dist calc	0.00
A514	Distributive	228,049.12

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
A514	Distributive	96,791.22

Line: 179 Less Applicable Payroll - Total Labor Charge

Account	Description	Amount (\$)
074	Due other rc	0.00
A515	Admin. Fringes	(48,648.57)
A517/518	Trunkline	(295,381.20)

Line: 181 Total Fringe Benefits - Health Insurance

Account	Description	Amount (\$)
716-4	In Lieu	35,909.26
A513	Healthcare	446,678.78
A513	Retirees	245,943.34
A513	Opt Out	23,000.00
A513/04	OPEB Trust	800,008.00
A716-3	Reimbursement	72,076.11

Line: 181 Total Fringe Benefits - Life and Disability Insurance

Account	Description	Amount (\$)
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Year Ended - 2020

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

A513	Life Insurance	25,589.23
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Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
704-4	Training meetings	0.00
720	Unemployment	0.00
734-0	Safety equipment	0.00
956-0	Safety awards	0.00

Line: 181 Total Fringe Benefits - Soc. Sec. Retirement

Account	Description	Amount (\$)
A513	FICA	135,619.15
A513	Retirement	1,258,100.91

Line: 181 Total Fringe Benefits - Vacation Holiday Sick Leave Longivity

Account	Description	Amount (\$)
A513	Vacation	63,697.72
A513	Sick Leave	26,074.73
A513	Holiday	51,254.52
A513	Funeral Leave	2,795.46
A513	Jury Duty	0.00
A513	Birthdays	5,101.60
A513	Personal Days	5,414.21
A513	Covid	102,266.59
A518	Adm. Time	10,199.64

Line: 181 Total Fringe Benefits - Workers Comp. Insurance

Account	Description	Amount (\$)
A513	Workers Comp	20,328.24

Line: 182 Less Benefits Recovered - Health Insurance

Account	Description	Amount (\$)
A513	Employee Contribution	(11,297.00)
A513	Retiree Contribution	0.00
A513	Other	0.00
A513/725	Trunkline	0.00

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
A513	Fringes Recovered/Trunkline	(549,197.21)
misc	benefits recovered	0.00

Line: 182 Less Benefits Recovered - Soc. Sec. Retirement

Account	Description	Amount (\$)
A513	Employee contribution	0.00
A513	Employee contribution	(101,410.34)

Year Ended - 2020

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

Line: 183 Less Refunds - Workers Comp. Insurance

Account	Description	Amount (\$)
A513	Comp refund	0.00

Line: 193 Other - Distributed Total

Account	Description	Amount (\$)
188 Dist	Distributed Total	0.00
189 Dist	Distributed Total	0.00
191 Dist	Distributed Total	0.00
192 Dist	Distributed Total	0.00

Line: 195 Expenses Distributed - Inventory Adjustments

Account	Description	Amount (\$)
A514/791	Inventory Adjustments	(14,633.70)

Line: 195 Expenses Distributed - Liability

Account	Description	Amount (\$)
A514/882	Liability	28,906.75

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
703/802	Engineering	105,407.05
703-4	Permit Agent	25,025.03
704.1	Union Affairs	0.00
704.2	County Foreman	187,242.65
704.3	Down time	880.54
704-4	Other Time	48,679.26
734/956	Safety Supplies	10,566.59
735/741/	Misc. Supplies	7,890.73
860/861	Training/Travel Expenses	1,512.26
890	Claims Paid	0.00
969	Misc. expense	1,323.08
A514/968	Salt Shed Depr.	38,826.48

Line: 195 Expenses Distributed - Small Road Tools

Account	Description	Amount (\$)
A514	Small Road Tools	906.47

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
A518	Misc.	(461.65)
A518	Vouchers	373,868.35

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
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Year Ended - 2020

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

A517	Vouchers	23,526.37
A517	Misc.	6,538.00

Line: 227 Less Depreciation and Depletion 968 - County

Account	Description	Amount (\$)
A510	RE Deprecation	(610,875.92)
A511	Depreciation	(40,575.52)
A514	Depreciation	(38,826.48)
A515	Depreciation	(12,009.40)

Line: 231 Gain or (Loss) on Disposal 693 - Total

Account	Description	Amount (\$)
671/693	G/L on Disposal	95,278.54

Line: 242 Expenditure10

Account	Description	Amount (\$)
Multi	Non Motorized Improvements	0.00

Line: 243 707 Other

Account	Description	Amount (\$)
735	Plates	0.00
791	Inv. Parts Adj.	(238.26)
Equ	Equipment Expense	21,117.71

Line: 243 737 Shop Supplies

Account	Description	Amount (\$)
721	Shop/Payroll	73.92
736	Fasteners	7,130.19
737	Shop Supplies	3,773.22
741	Misc. Shop	5,366.01
935	Small tools	4,591.87

Line: 243 801 Contractual Services - Shop

Account	Description	Amount (\$)
801	Contracted Srvs.	1,554.52
937	Main. Equipment	0.00

Line: 243 806 Laundry Services

Account	Description	Amount (\$)
806	Uniforms	3,965.88

Line: 243 850-859 Communications - Shop

Account	Description	Amount (\$)
851	Telephone	2,606.46
852	Communications	0.00

Year Ended - 2020

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

Line: 243 921-923 Utilities - Shop and Storage Buildings

Account	Description	Amount (\$)
921	Electric	19,901.80
922	heating fuel	20,118.17
923	well/septic	508.99

Line: 243 931 Buildings Repairs and Maintenance

Account	Description	Amount (\$)
931	Main Garage	18,495.39

Line: 243 933 Shop Equipment Repairs and Maintenance

Account	Description	Amount (\$)
937	Bldg. Maint. Equip.	0.00

Line: 244 244 Other

Account	Description	Amount (\$)
703-3	Equipment Expense	3,931.24
736-0	Printing	0.00
737-0	Surety bonds	0.00
808	Bad debt expense	0.00
939-0	E/M & Office Car	0.00
969	Misc.	1,180.02

Line: 244 703-708 Salaries and Wages

Account	Description	Amount (\$)
703-1	Commissioners	46,750.00
703-2	Office	118,779.04
703-3	Manager	39,945.06
704	Mileage	791.50
707-1	Janitor	4,260.49

Line: 244 709-714 Administrative Leave

Account	Description	Amount (\$)
709-0	Vacation	20,028.72
710-0	Sick	10,009.85
711-0	Holiday	9,555.42
712-0	Funeral/Jury/BDay	392.60
713-0	Personal	8,661.98

Line: 244 724 Fringe Benefits

Account	Description	Amount (\$)
724	Fringes	496,018.31

Line: 244 728 Office Supplies

Account	Description	Amount (\$)
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Year Ended - 2020

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

728-0	office	1,660.05
729	Engineer Supplies	119.64

Line: 244 730 Dues and Subscriptions

Account	Description	Amount (\$)
730-0	Dues & Publications	12,659.57

Line: 244 801 Contractual Services

Account	Description	Amount (\$)
801-0	Contracted	18,340.84
802-0	Engineering	0.00

Line: 244 803 Legal Services

Account	Description	Amount (\$)
803	Legal	6,877.00

Line: 244 807 Data Processing

Account	Description	Amount (\$)
732	Computer expense	14,312.45
807	Data Processing	2,631.50

Line: 244 850-853 Communications

Account	Description	Amount (\$)
851-0	Telephone	4,608.49

Line: 244 920-923 Utilities

Account	Description	Amount (\$)
921-0	Office power	2,211.30
922-0	Office heat	2,152.12
923	Water	0.00

Line: 245 629 Overhead - State Trunkline Maintenance

Account	Description	Amount (\$)
600-629	Trunkline Overhead	(192,653.12)

Line: 255 Intersection Improvements Primary System Expenditure

Account	Description	Amount (\$)
A459	Signal/Old 27	0.00

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
A459	Units	0.00

Year Ended - 2020

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

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
A459	Safety	0.00

Line: 259 Other Local System *Unit

Account	Description	Amount (\$)
Crapo	Culvert	0.00
Lewis	Culvert	0.00
Pickerel	Culvert	0.00
Viking	Culvert	0.00

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
Crapo	Culvert	0.00
Lewis	Culvert	0.00
Pickerel	Culvert	0.00
Viking	Culvert	0.00