

2021
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Mason County
Michigan
Year Ended 2021

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 - 2021

Start: 01/01/2021 End: 12/31/2021

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

1. Cash	\$2,793,887.51
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,210,951.76
b. State Trunkline Maintenance	111,026.64
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	83,692.42
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	109,571.94

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	499,451.58
5. Road Materials	246,341.21
6. Equipment Materials and Parts	49,737.31
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS**\$5,104,660.37**

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$104,422.35
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	86,803.36
14. Advances	380,733.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	0.00

Fund Balances

19. Primary Road Fund	928,432.40
20. Local Road Fund	1,654,970.23
21. County Road Commission Fund	1,949,299.03
22. Total Fund Balances	4,532,701.66

23. TOTAL LIABILITIES AND FUND BALANCES**\$5,104,660.37**

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$356,604.50
25. Land Improvements	\$5,539.33	
25 a.Less: Accumulated Depreciation	(220.08)	5,319.25
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	1,322,111.18	
27 a.Less: Accumulated Depreciation	(1,120,567.83)	201,543.35
28. Equipment - Road	7,853,952.05	
28 a.Less: Accumulated Depreciation	(5,885,169.28)	1,968,782.77
29. Equipment - Shop	81,054.39	
29 a.Less: Accumulated Depreciation	(61,116.82)	19,937.57
30. Equipment - Engineers	118,909.56	
30 a.Less: Accumulated Depreciation	(78,461.51)	40,448.05
31. Equipment - Yard and Storage	144,988.66	
31 a.Less: Accumulated Depreciation	(144,988.66)	0.00
32. Equipment and Furniture - Office	109,230.68	
32 a.Less: Accumulated Depreciation	(72,999.93)	36,230.75
33. Infrastructure	68,751,796.00	
33 a.Less: Accumulated Depreciation	(21,411,873.00)	47,339,923.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		15,460.00
	36. Total Assets	\$49,984,249.24
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	2,644,326.24
	37 d.Infrastructure	47,339,923.00
	38. Total Equities	\$49,984,249.24
 <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		175,657.00
42. Installment/Lease Purchase Payable		1,424,920.00
43. Other		(229,706.00)
	44. Total Liabilities	\$1,370,871.00
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

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	0.00	0.00	23,732.00	23,732.00
Federal Sources				
50. Surface Tran. Program (STP)	402,641.52	0.00	0.00	402,641.52
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	550,982.33	0.00	550,982.33
56. Total Federal Sources	402,641.52	550,982.33	0.00	953,623.85
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,101.97	3,898.03		10,000.00
58. Snow Removal	123,215.37	78,711.96		201,927.33
59. Urban Road	239,206.94	73,545.15		312,752.09
60. Allocation	3,989,396.54	2,548,490.78		6,537,887.32
61. Total MTF	4,357,920.82	2,704,645.92		7,062,566.74
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)	48,296.73	0.00		48,296.73
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	48,296.73	0.00		48,296.73
72. Total State Sources	\$4,406,217.55	\$2,704,645.92	\$0.00	\$7,110,863.47

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

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	\$10,670.98	\$10,670.98
74. Township Contr.	0.00	1,443,357.16	0.00	1,443,357.16
75. Other	619,174.00	0.00	80,960.76	700,134.76
76. Total Contributions	619,174.00	1,443,357.16	91,631.74	2,154,162.90
Charges for Service				
77. Trunkline Maintenance	0.00		711,164.07	711,164.07
78. Trunkline Non-maintenance	0.00		627,369.15	627,369.15
79. Salvage Sales	0.00	0.00	16,496.41	16,496.41
80. Other	0.00	0.00	90,653.24	90,653.24
81. Total Charges	0.00	0.00	1,445,682.87	1,445,682.87
Interest and Rents				
82. Interest Earned	8,663.11	8,134.56	18,651.10	35,448.77
83. Property Rentals	0.00	0.00	2,123.01	2,123.01
84. Total Interest/Rents	8,663.11	8,134.56	20,774.11	37,571.78
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	33,090.10	33,090.10
88. Gain (Loss) Equip. Disp.	0.00	0.00	413,829.00	413,829.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	1,844.10	1,844.10
91. Total Other	0.00	0.00	448,763.20	448,763.20
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	384,750.00	384,750.00
96. Total Other Fin. Sources	0.00	0.00	384,750.00	384,750.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$5,436,696.18	\$4,707,119.97	\$2,415,333.92	\$12,559,150.07

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$19,894.34	\$0.00		\$19,894.34
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.	19,894.34	0.00		19,894.34
Preservation - Structural Improvements				
104. Roads	2,495,496.38	1,346,711.34		3,842,207.72
105. Structures	42,961.42	75,242.90		118,204.32
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.	2,538,457.80	1,421,954.24		3,960,412.04
Maintenance				
111. Roads	709,009.99	2,864,695.76		3,573,705.75
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	328,587.07	335,595.32		664,182.39
115. Traffic Control	63,021.45	46,417.16		109,438.61
116. Total Maintenance	1,100,618.51	3,246,708.24		4,347,326.75
117. Total Construction, Preservation And Maintenance	3,658,970.65	4,668,662.48		8,327,633.13
Other				
118. Trunkline Maintenance	0.00		711,164.07	711,164.07
119. Trunkline Non-maintenance	0.00		627,369.14	627,369.14
120. Administrative Expense	176,778.52	225,560.50		402,339.02
121. Equipment - Net	176,023.45	600,209.71	298,704.49	1,074,937.65
122. Capital Outlay - Net	0.00	0.00	162,663.51	162,663.51
123. Debt Principal Payment	0.00	0.00	582,435.00	582,435.00
124. Interest Expense	0.00	0.00	62,730.75	62,730.75
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	181,455.16	181,455.16
127. Total Other	352,801.97	825,770.21	2,626,522.12	3,805,094.30
128. Total Expenditures	\$4,011,772.62	\$5,494,432.69	\$2,626,522.12	\$12,132,727.43

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

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	\$5,436,696.18	\$4,707,119.97	\$2,415,333.92	\$12,559,150.07
130. Total Expenditures	4,011,772.62	5,494,432.69	2,626,522.12	12,132,727.43
131. Excess of Revenues Over (Under) Expenditures	1,424,923.56	(787,312.72)	(211,188.20)	426,422.64
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,500,000.00)	1,500,000.00		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	(1,500,000.00)	1,500,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(75,076.44)	712,687.28	(211,188.20)	426,422.64
136. Beginning Fund	1,003,508.84	942,282.95	2,160,487.23	4,106,279.02
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,003,508.84	942,282.95	2,160,487.23	4,106,279.02
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$928,432.40	\$1,654,970.23	\$1,949,299.03	\$4,532,701.66

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$315,649.19	
142. Depreciation	<u>790,374.43</u>	
143. Other	<u>623,064.31</u>	
144. Total Direct		<u>1,729,087.93</u>

145. Indirect Equipment Expense		<u>901,334.99</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>331,861.04</u>	
148. Total Operating		<u>\$331,861.04</u>

149. TOTAL EQUIPMENT EXPENSE	<u>\$2,962,283.96</u>
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Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	<u>27,285.34</u>	<u>155,330.15</u>		<u>182,615.49</u>
152. Maintenance	<u>281,771.85</u>	<u>898,501.75</u>		<u>1,180,273.60</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	138,837.26	<u>138,837.26</u>
154. MDOT	<u>0.00</u>		<u>187,236.28</u>	<u>187,236.28</u>
155. Other Reimbursable Charges	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
156. All Other Charges	<u>0.00</u>	<u>0.00</u>	<u>198,383.68</u>	<u>198,383.68</u>
157. Total Equipment Rental Credits	<u>309,057.19</u>	<u>1,053,831.90</u>	<u>524,457.22</u>	<u>1,887,346.31</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>1,074,937.65</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$309,057.19</u>	<u>\$1,053,831.90</u>	<u>\$524,457.22</u>	<u>\$1,887,346.31</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	16.38 %	55.84 %	27.79 %	100.00 %
161. Prorated Total Equipment Expense	<u>485,080.64</u>	<u>1,654,041.61</u>	<u>823,161.71</u>	<u>2,962,283.96</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>176,023.45</u>	<u>600,209.71</u>	<u>298,704.49</u>	<u>1,074,937.65</u>

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	16,032.97	17,872.28
165. Primary Maintenance	179,694.86	200,309.52
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	69,610.28	77,596.00
168. Local Maintenance	550,095.55	613,202.70
169. Inventory	61,269.91	68,298.82
170. Equipment Expense - Direct	149,306.93	166,435.47
171. Equipment Expense - Indirect	219,642.74	244,840.23
172. Equipment Expense - Operating	0.00	0.00
173. Administration	185,589.90	171,973.34
174. State Trunkline Maintenance	151,425.97	
175. Sundry Account Rec.	25,814.60	
176. Capital Outlay	24,536.08	27,350.87
177. Other	253,057.03	282,087.81
178. Total Payroll	\$1,886,076.82	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$1,886,076.82	Total Distributive \$1,869,967.04

	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	\$308,093.22	\$55,354.60	\$1,010,605.40	\$632,735.99	\$4,069.84	\$0.00	\$2,010,859.05
182. Less: Benefits Recovered	(21,586.73)	(3,878.45)	(70,808.66)	(44,333.02)	(285.15)	0.00	(140,892.01)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	286,506.49	51,476.15	939,796.74	588,402.97	3,784.69	0.00	1,869,967.04
185. Applicable Labor Cost	1,523,246.35	1,708,836.25	1,708,836.25	1,708,836.25	1,708,836.25	1,708,836.25	
186. Factor	0.188089	0.030124	0.549963	0.344330	0.002215	0.000000	1.114721

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$18,544.37	\$1,349.97
188. Primary Preservation - Struct Imp.	2,366,205.72	172,252.08
189. Primary Maintenance	1,025,933.87	74,684.65
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,325,464.72	96,489.52
192. Local Maintenance	3,026,396.42	220,311.82
193. Other	0.00	0.00
194. TOTAL	\$7,762,545.10	\$565,088.04

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	5,094.82	(1,585.80)	(78,634.09)	41,872.53	598,340.58	\$565,088.04
196. Applicable Operation Cost	7,762,545.10	7,762,545.10	7,762,545.10	7,762,545.10	7,762,545.10	
197. Factor	0.000656	(0.000204)	(0.010130)	0.005394	0.077080	\$0.072796

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

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	\$19,894.34	\$0.00	\$19,894.34	\$0.00
199. Preser - Struct. Imp.	245,749.01	682,902.42	2,292,708.79	739,051.82	2,538,457.80	1,421,954.24
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,100,618.51	3,246,708.24	0.00	0.00	1,100,618.51	3,246,708.24
202. Total	<u>\$1,346,367.52</u>	<u>\$3,929,610.66</u>	<u>\$2,312,603.13</u>	<u>\$739,051.82</u>	<u>\$3,658,970.65</u>	<u>\$4,668,662.48</u>

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$151,209.37	\$216.60
204. Fringe Benefits	140,892.01	0.00
205. Equipment Rental	186,653.68	582.60
206. Materials	161,411.43	577,421.21
207. Handling Charges	0.00	0.00
208. Overhead	70,997.58	49,148.73
209. Other	0.00	0.00
210. Total Charges for Current Year	\$711,164.07	\$627,369.14
211. Beginning Balance	94,889.55	0.00
212. Sub-Total	806,053.62	627,369.14
213. Less Credits	(695,026.98)	(627,369.14)
214. Ending Balance	\$111,026.64	\$0.00

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$20,459.64
216. Buildings (975)	3,988.00
217. Equipment Road (976, 981)	945,010.25
218. Equipment Shop (977)	12,460.34
219. Equipment Engineers (978)	8,434.03
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	5,725.12
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$996,077.38</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	996,077.38	996,077.38
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	996,077.38	996,077.38
227. Less: Depreciation and Depletion 968	0.00	0.00	(833,413.87)	(833,413.87)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$162,663.51</u>	<u>\$162,663.51</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	2,796,431.10	2,796,431.10
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>413,829.00</u>	<u>413,829.00</u>

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

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>\$7,062,566.74</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>402,339.02</u>
234. Total Capital Outlay (from Page 13)			<u>996,077.38</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>582,435.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>62,730.75</u>
236 a. Total Deductions			<u>2,043,582.15</u>
236 b. Adjusted MTF Returns			<u>5,018,984.59</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$2,538,457.80</u>	<u>\$1,421,954.24</u>	<u>3,960,412.04</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,100,618.51</u>	<u>3,246,708.24</u>	<u>4,347,326.75</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(402,641.52)</u>	<u>(550,982.33)</u>	<u>(953,623.85)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>3,236,434.79</u>	<u>4,117,680.15</u>	<u>7,354,114.94</u>
241. 90% of Adjusted MTF Returns			<u>4,517,086.13</u>

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

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

Fiscal Year	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Expenditures (\$)	<u>437,659.44</u>	<u>30,120.53</u>	<u>28,516.50</u>	<u>11,470.69</u>	<u>38,017.96</u>
Fiscal Year	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Expenditures (\$)	<u>51,678.00</u>	<u>295,638.36</u>	<u>380,630.91</u>	<u>236,607.25</u>	<u>450,778.61</u>
242. TOTAL					<u>\$1,961,118.25</u>

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

$$\underline{7,062,566.74} \times .10 = \underline{706,256.67}$$

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$219,642.74
712-724	Fringe Benefits - Shop Employees	244,840.23
721	Drug Testing	4,729.42
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	5,408.59
733	Welding Supplies	8,346.66
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	98,074.51
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	8,660.13
805	Health Services	0.00
806	Laundry Services	8,648.14
807	Data Processing - Shop	0.00
810	Education Expense - Shop	20.00
850-859	Communications - Shop	7,505.03
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	10,101.25
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	47,538.00
883	Insurance - Underground Tank	3,325.10
921-923	Utilities - Shop and Storage Buildings	39,234.27
931	Buildings Repairs and Maintenance	30,195.40
932	Yard and Storage Repairs and Maintenance	53,065.76
933	Shop Equipment Repairs and Maintenance	90,423.56
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	12,011.56
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	277.17
968	Depreciation - Shop Building	0.00
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	18,366.75
968	Depreciation - Stockroom Expense	0.00
707	Other:	(9,079.28)
	243. TOTAL	\$901,334.99

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

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	\$185,589.90
709-714	Administrative Leave	0.00
724	Fringe Benefits	171,973.34
727	Postage	1,917.59
728	Office Supplies	15,953.37
730	Dues and Subscriptions	13,044.09
801	Contractual Services	125.00
803	Legal Services	29,329.70
804	Auditing and Accounting Services	9,600.00
807	Data Processing	32,281.95
810	Education	3,554.20
850-853	Communications	4,806.10
861	Travel and Mileage	3,411.80
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	4,394.85
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	600.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	16,971.50
882	Insurance - General Liability	2,761.81
920-923	Utilities	1,181.47
931	Building Repair/Maintenance	1,722.63
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	1,270.95
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	19,042.26
	Other:	6,652.50
	244. TOTAL	\$526,185.01
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(120,146.31)
691	Purchase Discounts	0.00
	Other:	(3,699.68)
	Total Credits to Administrative Expense	\$(123,845.99)
	245. Net Administrative Expense	\$402,339.02

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

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>
Sugargrove Rd Wedge & Overlay	Sherman	48,296.73	Resurfacing
	246. Total	<u>\$48,296.73</u>	

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

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 \$19,894.34	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		\$19,894.34		\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	10.00 mi.	x \$1,766,153.97	0.00 mi.	\$0.00
252. Resurfacing	14.40 mi.	729,342.41	13.58 mi.	838,891.66
253. Gravel Surfacing	0.00 mi.	0.00	12.61 mi.	507,819.68
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		2,495,496.38		1,346,711.34
BRIDGES				
261. Replacement	0.00 ea.	20,171.90	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	34,221.17
263. Replace with Culvert	1.00 ea.	22,789.52	0.00 ea.	41,021.73
264. Bridge Subtotals		42,961.42		75,242.90
265. TOTAL PRESERVATION - STRUCT IMP		\$2,538,457.80		\$1,421,954.24

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

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

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 (\$)
Amber	37.83	4.21	126,395.05	12.09	3.25	85,051.98	2,529	52,754.94
Branch	61.61	0.00	187,725.67	8.56	0.00	23,728.32	1,405	29,308.30
Custer	51.85	0.00	157,986.95	11.08	0.00	30,713.76	1,321	27,556.06
Eden	37.30	0.00	113,653.10	20.22	0.00	56,049.84	580	12,098.80
Free Soil	53.18	0.00	162,039.46	17.84	0.00	49,452.48	842	17,564.12
Grant	52.61	0.00	160,302.67	17.43	0.00	48,315.96	925	19,295.50
Hamlin	46.47	10.70	169,874.19	14.14	3.87	100,566.54	3,711	77,411.46
Logan	40.07	0.00	122,093.29	14.99	0.00	41,552.28	329	6,862.94
Meade	51.47	0.00	156,829.09	17.30	0.00	47,955.60	179	3,733.94
Pere Marquette	26.81	12.75	115,388.32	16.32	8.11	173,847.41	2,416	50,397.76
Riverton	46.98	0.00	143,148.06	21.21	0.00	58,794.12	1,232	25,699.52
Sheridan	63.60	0.00	193,789.20	17.20	0.00	47,678.40	1,044	21,777.84
Sherman	46.35	0.00	141,228.45	20.14	0.00	55,828.08	1,127	23,509.22
Summit	21.89	0.00	66,698.83	15.09	0.00	41,829.48	995	20,755.70
Victory	60.02	0.00	182,880.94	15.58	0.00	43,187.76	1,406	29,329.16
266. Totals	698.04	27.66	\$2,200,033.27	239.19	15.23	\$904,552.01	20,041	\$418,055.26

Local Road Rate Per Mile	<u>3047</u>	Primary Road Rate Per Mile	<u>2772</u>
Local Urban Road Rate Per Mile	<u>2643</u>	Primary Urban Road Rate Per Mile	<u>15858</u>
Population Rate Per Capita	<u>20.86</u>		

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
AMBER	0.00	178,651.02	178,651.02	51,192.89
BRANCH	0.00	226,634.37	226,634.37	216,803.72
CUSTER	0.00	50,387.25	50,387.25	57,884.17
EDEN	0.00	56,937.21	56,937.21	37,139.49
FREESOIL	0.00	38,044.81	38,044.81	38,568.04
GRANT	0.00	1,103,848.65	1,103,848.65	109,057.13
HAMLIN	0.00	67,236.92	67,236.92	83,721.03
LOGAN	0.00	13,098.31	13,098.31	8,510.17
MEADE	0.00	31,085.80	31,085.80	16,523.41
PERE MARQUETTE	19,894.34	1,260,495.04	1,280,389.38	485,772.65
RIVERTON	0.00	463,608.45	463,608.45	205,532.79
SHERIDAN	0.00	42,654.36	42,654.36	33,447.56
SHERMAN	0.00	359,801.28	359,801.28	58,516.95
SUMMIT	0.00	61,610.27	61,610.27	18,891.12
VICTORY	0.00	6,318.30	6,318.30	21,796.04
267. Totals	\$19,894.34	\$3,960,412.04	\$3,980,306.38	\$1,443,357.16

*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 - 2021

Start: 01/01/2021 End: 12/31/2021

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Bit Resurf & Drainage Imprv

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
022 SCHWASS RD	56,597.00	10/07/2021	Gravel
024 SIPPY RD	22,538.36	09/09/2021	Gravel
088 BOXSTANZE RD	12,448.19	07/23/2021	Gravel
102 MILLERTON RD	6,318.30	04/07/2021	Gravel
121 BUDZYNSKI	19,864.85	10/26/2021	Gravel
141 STEPHENS RD	38,044.81	07/12/2021	Gravel
152 BUDZYNSKI ROAD	31,085.80	12/31/2021	Gravel

Work Type: Bituminous Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
201 WEST FOREST TRAIL	779,671.82	12/31/2021	Asphalt

Work Type: Bituminous Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
012 BENEDICT RD	15,711.80	09/23/2021	Gravel
031 SIPPY RD	42,380.48	09/30/2021	Gravel
032 SIPPY RD	14,200.96	09/23/2021	Gravel
072 JOHNSON RD	39,169.10	10/13/2021	Gravel
084 GOFF ST	4,544.04	07/19/2021	Gravel
085 BUTTERS	13,622.69	07/19/2021	Gravel
086 MAGGIE ST	11,880.27	07/20/2021	Gravel
111 STEPHENS RD	19,023.77	08/04/2021	Gravel
112 STEPHENS RD	50,534.33	08/10/2021	Gravel
113 STEPHENS RD	9,323.56	07/07/2021	Gravel
131 LASALLE RD	30,336.92	06/30/2021	Gravel
132 WHITE RD	44,705.89	06/30/2021	Gravel
160 FOUNTAIN RD	25,607.66	07/28/2021	Gravel

Work Type: Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
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Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

251 STILES RD	29,953.34	12/31/2021	Seal Coat
252 Scottville Rd	248,464.43	12/31/2021	Seal Coat

Work Type: Chip Seal with Fog Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
023 MEISENHEIMER RD	78,289.14	09/10/2021	Asphalt

Work Type: HMA Thin Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
089 TAYLOR RD	76,979.06	12/31/2021	Asphalt

Work Type: Hot Mixed Asphalt Resurfacing (One Course)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
221 SUGARGROVE RD	220,495.20	12/31/2021	Asphalt
222 QUARTERLINE & HOAGUE RD	572,334.33	12/31/2021	Asphalt
051 BRADSHAW RD	47,895.31	06/25/2021	Asphalt
052 JOHN ST	17,365.88	07/23/2021	Asphalt
053 RIVERSIDE LANE	40,792.67	07/23/2021	Asphalt
054 LAKESHORE DR	90,700.53	08/16/2021	Asphalt
057 JOHNSON RD	54,384.55	10/29/2021	Asphalt
061 MEYERS RD	73,965.25	11/02/2021	Asphalt
082 CAMPBELL RD	67,105.68	07/23/2021	Asphalt
087 NAVAJO TRAIL	18,704.53	12/31/2021	Asphalt

Work Type: Intermittent paving the most distressed sections

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
211 HAWLEY RD	2,185.71	12/31/2021	Asphalt
212 SCOTTVILLE RD	25,580.46	12/31/2021	Asphalt
213 MARRISON RD	355.78	12/31/2021	Asphalt
011 BRYE RD	45,898.47	09/07/2021	Asphalt
066 JAGGER RD	3,549.08	10/15/2021	Asphalt
068 & 069 CONRAD RD	49,279.00	09/24/2021	Asphalt
071 WILSON & CONRAD	11,218.16	04/20/2021	Asphalt
097 SHERMAN RD	28,758.01	07/26/2021	Asphalt

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

136 & 137 COUNTYLINE RD 60,778.11 07/28/2021 Asphalt

Work Type: Reconstruct Non Freeway

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
203 RASMUSSEN RD	956,632.91	12/31/2021	Asphalt

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	SUNDRY A/R	18,953.70
079	Due from USFS	90,618.24

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	DUE TO STATE OF MICHIGAN	0.00
339	PA 84 DEFERRED INFLOW	0.00

Line: 43 Other - B

Account	Description	Amount (\$)
264	OPEB	(229,706.00)

Line: 49 Specify - County

Account	Description	Amount (\$)
450	PERMITS	23,732.00

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
523	USFS Grant Funds	550,982.33

Line: 63 OTH-Other - County

Account	Description	Amount (\$)
560-2	PA 252 MDOT	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
539	STATE GRANTS	0.00

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
539	STATE GRANTS	0.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
583-06	MISC CONTRIBUTIONS	80,960.76

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
583-07	FED AID SOLD TO OAKLAND CTY	619,174.00

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

Line: 80 SC-Other - County

Account	Description	Amount (\$)
671-000	OTHER	90,653.24

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
671-673	TIMBER SALES	1,844.10

Line: 126 Other - County

Account	Description	Amount (\$)
A519	Services for Others	181,455.16

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	OTHER COSTS	623,064.31

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
0	OTHER	198,383.68

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
514	DISTRIBUTIVE OTHER	282,087.81

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
514	DISTRIBUTIVE OTHER	253,057.03

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
513	OTHER	0.00

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
513	OTHER	0.00

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
514	OTHER	598,340.58

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
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Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

0328-020	ADDT'L STATE TRUNKLINE MAINT	0.00
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Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
040	Vouchers	0.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
201	WEST FOREST TRAIL RECONSTRUCT - 3' EACH SIDE PAVED SHOULDERS	164,119.55
203	RASSMUSSEN RD - 3' EACH SIDE PAVED SHOULDERS	205,035.17
221	SUGARGROVE RD - 2' EACH SIDE PAVED SHOULDERS	33,929.36
222	QUARTERLINE & HOAGUE RDS - 1' EACH SIDE PAVED SHOULDERS	47,694.53

Line: 243 707 Other

Account	Description	Amount (\$)
511-707	ADMIN VEHICLE	(135.07)
A514+791	INVENTORY ADJUSTMENT	(8,944.21)

Line: 244 244 Other

Account	Description	Amount (\$)
515-999	ADMINISTRATIVE VEHICLE	6,652.50

Line: 245 245 Other

Account	Description	Amount (\$)
630	OTHER OVERHEAD	(3,699.68)