

2021
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Clare 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: 10/01/2020 End: 09/30/2021

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

1. Cash	\$443,171.56
2. Investments	2,696,710.60
3. Accounts Receivable :	
a. Michigan Transportation Fund	639,813.25
b. State Trunkline Maintenance	39,473.44
c. State Transportation Department - Other	520,875.67
d. Due on County Road Agreement	542,954.45
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	0.00

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	638,884.54
5. Road Materials	211,278.88
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS**\$5,733,162.39**

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$330,881.62
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	77,301.12
14. Advances	292,432.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	24,917.11

Fund Balances

19. Primary Road Fund	1,308,758.32
20. Local Road Fund	1,306,541.26
21. County Road Commission Fund	2,392,330.96
22. Total Fund Balances	5,007,630.54

23. TOTAL LIABILITIES AND FUND BALANCES**\$5,733,162.39**

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$187,883.20
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	1,599,007.63	
27 a.Less: Accumulated Depreciation	(1,235,030.80)	363,976.83
28. Equipment - Road	10,507,379.91	
28 a.Less: Accumulated Depreciation	(8,630,802.39)	1,876,577.52
29. Equipment - Shop	337,290.70	
29 a.Less: Accumulated Depreciation	(248,405.40)	88,885.30
30. Equipment - Engineers	69,440.09	
30 a.Less: Accumulated Depreciation	(52,842.63)	16,597.46
31. Equipment - Yard and Storage	264,478.48	
31 a.Less: Accumulated Depreciation	(212,952.96)	51,525.52
32. Equipment and Furniture - Office	158,482.32	
32 a.Less: Accumulated Depreciation	(127,712.38)	30,769.94
33. Infrastructure	78,081,130.03	
33 a.Less: Accumulated Depreciation	(50,990,527.07)	27,090,602.96
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		160,019.10
	36. Total Assets	\$29,866,837.83
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	2,776,234.87
	37 c.Co. Road Comm.	0.00
	37 d.Infrastructure	27,090,602.96
	38. Total Equities	\$29,866,837.83
 <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		288,476.35
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$288,476.35
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

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	35,725.00	35,725.00
Federal Sources				
50. Surface Tran. Program (STP)	1,114,785.70	0.00	0.00	1,114,785.70
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	1,114,785.70	0.00	0.00	1,114,785.70
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,936.32	4,063.68		10,000.00
58. Snow Removal	4,038.17	0.00		4,038.17
59. Urban Road	107,451.04	60,711.83		168,162.87
60. Allocation	4,051,144.85	2,773,190.88		6,824,335.73
61. Total MTF	4,168,570.38	2,837,966.39		7,006,536.77
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)	160,757.82	0.00		160,757.82
68. Forest Road (E)	70,389.24	0.00		70,389.24
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	231,147.06	0.00		231,147.06
72. Total State Sources	\$4,399,717.44	\$2,837,966.39	\$0.00	\$7,237,683.83

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

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	\$0.00	\$0.00
74. Township Contr.	0.00	1,792,729.21	0.00	1,792,729.21
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	1,792,729.21	0.00	1,792,729.21
Charges for Service				
77. Trunkline Maintenance	0.00		1,058,992.41	1,058,992.41
78. Trunkline Non-maintenance	0.00		851,547.00	851,547.00
79. Salvage Sales	0.00	0.00	8,735.40	8,735.40
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	1,919,274.81	1,919,274.81
Interest and Rents				
82. Interest Earned	2,732.27	2,569.03	4,361.13	9,662.43
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	2,732.27	2,569.03	4,361.13	9,662.43
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	42,975.00	0.00	42,975.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	90,084.82	90,084.82
91. Total Other	0.00	42,975.00	90,084.82	133,059.82
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	\$5,517,235.41	\$4,676,239.63	\$2,049,445.76	\$12,242,920.80

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

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	749,029.35	3,133,803.26		3,882,832.61
105. Structures	616,709.32	160,820.47		777,529.79
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.	1,365,738.67	3,294,623.73		4,660,362.40
Maintenance				
111. Roads	1,569,453.16	2,379,084.94		3,948,538.10
112. Structures	11,323.10	86,309.23		97,632.33
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	395,567.73	622,582.31		1,018,150.04
115. Traffic Control	84,322.35	59,325.83		143,648.18
116. Total Maintenance	2,060,666.34	3,147,302.31		5,207,968.65
117. Total Construction, Preservation And Maintenance	3,426,405.01	6,441,926.04		9,868,331.05
Other				
118. Trunkline Maintenance	0.00		1,153,474.00	1,153,474.00
119. Trunkline Non-maintenance	0.00		876,975.06	876,975.06
120. Administrative Expense	219,813.80	413,268.19		633,081.99
121. Equipment - Net	(132,157.87)	(558,753.63)	(155,052.00)	(845,963.50)
122. Capital Outlay - Net	0.00	464,313.57	0.00	464,313.57
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	0.00	0.00
127. Total Other	87,655.93	318,828.13	1,875,397.06	2,281,881.12
128. Total Expenditures	\$3,514,060.94	\$6,760,754.17	\$1,875,397.06	\$12,150,212.17

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

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	\$5,517,235.41	\$4,676,239.63	\$2,049,445.76	\$12,242,920.80
130. Total Expenditures	3,514,060.94	6,760,754.17	1,875,397.06	12,150,212.17
131. Excess of Revenues Over (Under) Expenditures	2,003,174.47	(2,084,514.54)	174,048.70	92,708.63
132. Optional Transfers				
132 a. Primary to Local (50%)	(2,084,285.19)	2,084,285.19		0.00
132 b. Local to Primary (15%)	0.00	0.00		0.00
133. Emergency Transfers (Local to Primary)	0.00	0.00		0.00
134. Total Optional Transfers	(2,084,285.19)	2,084,285.19		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(81,110.72)	(229.35)	174,048.70	92,708.63
136. Beginning Fund	1,389,869.04	1,306,770.61	2,218,282.26	4,914,921.91
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,389,869.04	1,306,770.61	2,218,282.26	4,914,921.91
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,308,758.32	\$1,306,541.26	\$2,392,330.96	\$5,007,630.54

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$282,347.08	
142. Depreciation	<u>531,048.10</u>	
143. Other	<u>373,420.20</u>	
144. Total Direct		<u>1,186,815.38</u>

145. Indirect Equipment Expense		<u>657,178.43</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>341,656.78</u>	
148. Total Operating		<u>\$341,656.78</u>

149. TOTAL EQUIPMENT EXPENSE	<u>\$2,185,650.59</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	91,228.39	636,732.78		727,961.17
152. Maintenance	382,375.55	1,365,629.46		1,748,005.01
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		385,602.43	385,602.43
155. Other Reimbursable Charges	0.00	0.00	104,754.61	104,754.61
156. All Other Charges	0.00	0.00	65,290.87	65,290.87
157. Total Equipment Rental Credits	<u>473,603.94</u>	<u>2,002,362.24</u>	<u>555,647.91</u>	<u>3,031,614.09</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(845,963.50)</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$473,603.94</u>	<u>\$2,002,362.24</u>	<u>\$555,647.91</u>	<u>\$3,031,614.09</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	15.62 %	66.05 %	18.33 %	100.00 %
161. Prorated Total Equipment Expense	<u>341,446.07</u>	<u>1,443,608.61</u>	<u>400,595.91</u>	<u>2,185,650.59</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(132,157.87)</u>	<u>(558,753.63)</u>	<u>(155,052.00)</u>	<u>(845,963.50)</u>

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	60,626.69	72,814.78
165. Primary Maintenance	179,131.12	215,142.75
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	253,973.10	305,030.59
168. Local Maintenance	530,291.56	636,898.72
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	128,315.65	154,111.59
171. Equipment Expense - Indirect	98,857.32	118,731.10
172. Equipment Expense - Operating	0.00	0.00
173. Administration	236,255.55	283,751.18
174. State Trunkline Maintenance	341,151.24	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	373,204.23	0.00
178. Total Payroll	\$2,201,806.46	
179. Less Applicable Payroll	(714,355.47)	
180. Total Applicable Labor Cost	\$1,487,450.99	Total Distributive \$1,786,480.71

	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	\$239,278.44	\$87,318.82	\$1,050,945.54	\$766,192.56	\$1,528.00	\$4,525.00	\$2,149,788.36
182. Less: Benefits Recovered	(7,613.84)	(18,237.80)	(187,689.98)	(138,111.50)	(885.33)	(1,593.59)	(354,132.04)
183. Less: Refunds	0.00	0.00	(1.78)	(9,173.83)	0.00	0.00	(9,175.61)
184. Benefits to be Distributed	231,664.60	69,081.02	863,253.78	618,907.23	642.67	2,931.41	1,786,480.71
185. Applicable Labor Cost	1,487,450.99	1,487,450.99	1,487,450.99	1,487,450.99	1,487,450.99	1,487,450.99	
186. Factor	0.155746	0.046443	0.580358	0.416086	0.000432	0.001971	1.201036

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

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.	1,359,860.24	13,236.67
189. Primary Maintenance	2,062,489.23	20,075.93
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	3,296,783.73	32,090.35
192. Local Maintenance	3,148,558.22	30,647.54
193. Other	0.00	0.00
194. TOTAL	\$9,867,691.42	\$96,050.49

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	1,208.70	(54,110.71)	(89,509.00)	0.00	220,625.10	\$78,214.09
196. Applicable Operation Cost	9,867,691.42	9,867,691.42	9,867,691.42	9,867,691.42	9,867,691.42	
197. Factor	0.000122	(0.005484)	(0.009071)	0.000000	0.022358	\$0.007925

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

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	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	515,755.11	2,225,644.34	849,983.56	1,068,979.39	1,365,738.67	3,294,623.73
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,156,911.67	2,763,183.81	903,754.67	384,118.50	2,060,666.34	3,147,302.31
202. Total	<u>\$1,672,666.78</u>	<u>\$4,988,828.15</u>	<u>\$1,753,738.23</u>	<u>\$1,453,097.89</u>	<u>\$3,426,405.01</u>	<u>\$6,441,926.04</u>

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$274,687.41	\$66,463.83
204. Fringe Benefits	286,634.42	69,355.02
205. Equipment Rental	385,602.43	104,754.61
206. Materials	100,987.64	567,697.88
207. Handling Charges	0.00	0.00
208. Overhead	105,562.10	68,703.72
209. Other	0.00	0.00
210. Total Charges for Current Year	\$1,153,474.00	\$876,975.06
211. Beginning Balance	165,280.94	52,481.02
212. Sub-Total	1,318,754.94	929,456.08
213. Less Credits	(1,279,281.50)	(408,580.41)
214. Ending Balance	\$39,473.44	\$520,875.67

Year Ended - 2021

Start: 10/01/2020 **End:** 09/30/2021

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	61,010.00
217. Equipment Road (976, 981)	1,005,682.08
218. Equipment Shop (977)	785.67
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	8,208.00
221. Equipment Office (980)	4,349.98
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$1,080,035.73</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	1,080,035.73	0.00	1,080,035.73
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	1,080,035.73	0.00	1,080,035.73
227. Less: Depreciation and Depletion 968	0.00	(615,722.16)	0.00	(615,722.16)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$464,313.57</u>	<u>\$0.00</u>	<u>\$464,313.57</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	2,265,670.45	0.00	2,265,670.45
230. Percentage of Total	0.00 %	100.00 %	0.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	42,975.00	0.00	42,975.00

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

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>\$7,006,536.77</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>633,081.99</u>
234. Total Capital Outlay (from Page 13)			<u>1,080,035.73</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>0.00</u>
236 a. Total Deductions			<u>1,713,117.72</u>
236 b. Adjusted MTF Returns			<u>5,293,419.05</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$1,365,738.67</u>	<u>\$3,294,623.73</u>	<u>4,660,362.40</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>2,060,666.34</u>	<u>3,147,302.31</u>	<u>5,207,968.65</u>
239. Less Federal Aid for Preser - Struct Imp	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>3,426,405.01</u>	<u>6,441,926.04</u>	<u>9,868,331.05</u>
241. 90% of Adjusted MTF Returns			<u>4,764,077.14</u>

Year Ended - 2021

Start: 10/01/2020 **End:** 09/30/2021

**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>557,596.15</u>	<u>2,811,681.87</u>	<u>723,213.62</u>	<u>1,290,366.48</u>	<u>1,362,393.85</u>
Fiscal Year	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Expenditures (\$)	<u>195,736.46</u>	<u>42,048.00</u>	<u>0.00</u>	<u>52,000.00</u>	<u>77,838.40</u>
242. TOTAL					<u>\$7,112,874.83</u>

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

$$\underline{7,006,536.77} \times .10 = \underline{700,653.68}$$

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$170,372.34
712-724	Fringe Benefits - Shop Employees	47,154.36
721	Drug Testing	4,078.76
728	Office Supplies - Shop	93.30
731	Janitor Supplies - Shop	85.63
733	Welding Supplies	5,185.85
734	Safety Supplies - Shop	17,888.61
736	Tire Shop Supplies	0.00
737	Shop Supplies	0.00
791	Equipment Material/Parts Inventory Adjustment	27,434.49
801	Contractual Services - Shop	0.00
805	Health Services	1,060.00
806	Laundry Services	8,678.29
807	Data Processing - Shop	12,676.99
810	Education Expense - Shop	0.00
850-859	Communications - Shop	3,808.56
861	Travel and Mileage - Shop Employees	708.27
862	Freight Costs	0.00
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	56,417.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	33,497.44
931	Buildings Repairs and Maintenance	0.00
932	Yard and Storage Repairs and Maintenance	39,543.50
933	Shop Equipment Repairs and Maintenance	62.70
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	83,319.48
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	38,804.74
968	Depreciation - Storage Building	11,846.50
968	Depreciation - Shop Equipment	19,102.70
968	Depreciation - Stockroom Expense	0.00
707	Other:	75,358.92
	243. TOTAL	\$657,178.43

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

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	\$234,165.35
709-714	Administrative Leave	2,090.20
724	Fringe Benefits	283,603.73
727	Postage	1,400.69
728	Office Supplies	3,858.46
730	Dues and Subscriptions	12,639.08
801	Contractual Services	0.00
803	Legal Services	1,224.22
804	Auditing and Accounting Services	15,811.50
807	Data Processing	21,352.44
810	Education	0.00
850-853	Communications	3,600.55
861	Travel and Mileage	9,458.21
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	739.50
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	200.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	12,274.10
920-923	Utilities	3,933.83
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	1,027.66
966-967	Overhead	0.00
968	Depreciation - Buildings	2,179.98
968	Depreciation - Engineering Equipment	4,029.56
968	Depreciation - Office Equipment and Furniture	8,665.28
	Other:	12,476.78
	244. TOTAL	\$634,731.12
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(1,649.13)
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(1,649.13)
	245. Net Administrative Expense	\$633,081.99

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

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>
Twin Lakes Avenue	Winterfield	13,867.97	Resurfacing
Twin Lakes Avenue	Redding	23,278.45	Resurfacing
Browns Road	Lincoln	148,654.70	GravelSurfacing
Athey Road	Arthur	113,776.82	GravelSurfacing
	246. Total	<u>\$299,577.94</u>	

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

**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 \$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	0.00 mi.	x \$0.00	0.58 mi.	\$282,186.40
252. Resurfacing	8.25 mi.	749,029.35	15.54 mi.	1,168,127.41
253. Gravel Surfacing	0.00 mi.	0.00	34.23 mi.	1,683,489.45
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		749,029.35		3,133,803.26
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	616,709.32	0.00 ea.	160,820.47
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		616,709.32		160,820.47
265. TOTAL PRESERVATION - STRUCT IMP		\$1,365,738.67		\$3,294,623.73

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

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

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 (\$)
Arthur	43.31	0.00	128,240.91	21.55	0.00	58,055.70	676	14,223.04
Franklin	38.25	0.00	113,258.25	15.80	0.00	42,565.20	730	15,359.20
Freeman	43.77	0.00	129,602.97	11.04	0.00	29,741.76	1,125	23,670.00
Frost	46.15	0.00	136,650.15	16.17	0.00	43,561.98	1,038	21,839.52
Garfield	53.43	0.00	158,206.23	17.56	0.00	47,306.64	1,807	38,019.28
Grant	61.43	11.13	210,476.07	13.09	0.62	44,818.66	3,360	70,694.40
Greenwood	43.09	0.00	127,589.49	14.96	0.00	40,302.24	1,108	23,312.32
Hamilton	38.54	0.00	114,116.94	17.61	0.00	47,441.34	1,785	37,556.40
Hatton	27.47	0.00	81,338.67	22.89	0.00	61,665.66	893	18,788.72
Hayes	93.78	0.00	277,682.58	8.40	0.00	22,629.60	4,642	97,667.68
Lincoln	44.27	0.00	131,083.47	16.95	0.00	45,663.30	1,805	37,977.20
Redding	40.72	0.00	120,571.92	8.32	0.00	22,414.08	459	9,657.36
Sheridan	43.97	0.00	130,195.17	21.93	0.00	59,079.42	1,548	32,569.92
Summerfield	46.60	0.00	137,982.60	14.40	0.00	38,793.60	459	9,657.36
Surrey	46.89	12.52	170,992.65	10.12	6.35	125,116.78	2,755	57,965.20
Winterfield	48.40	0.00	143,312.40	12.64	0.00	34,052.16	460	9,678.40
266. Totals	760.07	23.65	\$2,311,300.47	243.43	6.97	\$763,208.12	24,650	\$518,636.00

Local Road Rate Per Mile	2961	Primary Road Rate Per Mile	2694
Local Urban Road Rate Per Mile	2568	Primary Urban Road Rate Per Mile	15410
Population Rate Per Capita	21.04		

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Arthur	0.00	654,650.04	654,650.04	107,305.09
Franklin	0.00	46,677.21	46,677.21	21,616.91
Freeman	0.00	350,772.28	350,772.28	211,952.64
Frost	0.00	412,364.11	412,364.11	227,353.97
Garfield	0.00	4,883.97	4,883.97	0.00
Grant	0.00	842,055.77	842,055.77	310,013.53
Greenwood	0.00	344,045.14	344,045.14	154,207.19
Hamilton	0.00	438.00	438.00	0.00
Hatton	0.00	104,172.19	104,172.19	64,389.89
Hayes	0.00	368,122.13	368,122.13	210,124.63
Lincoln	0.00	439,799.41	439,799.41	258,450.00
Redding	0.00	247,284.68	247,284.68	0.00
Sheridan	0.00	136,578.43	136,578.43	40,000.00
Summerfield	0.00	956.20	956.20	0.00
Surrey	0.00	232,871.75	232,871.75	22,706.96
Winterfield	0.00	470,972.66	470,972.66	164,608.40
267. Totals	\$0.00	\$4,656,643.97	\$4,656,643.97	\$1,792,729.21

*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: 10/01/2020 End: 09/30/2021

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Bit Resurf & Minor Widening

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2021 Local Paving Rehab	130,803.62	09/30/2021	Asphalt
2021 Federal Paving	733,346.93	09/30/2021	Asphalt

Work Type: Bituminous overlays of 1.5 inches or less

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2021 Local Paving	19,255.41	09/30/2021	Asphalt

Work Type: Single Course Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2021 Local Chip and Fog Projects	553,483.29	09/30/2021	Asphalt

Work Type: Ultra-Thin Bituminous Overlay (< 20mm)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2021 Local Ultra Thin Paving	311,601.44	09/30/2021	Asphalt

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	Accounts Receivable	0.00

Line: 9 Other (Identify)

Account	Description	Amount (\$)
546	MTF Revenue August	0.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	Due to State of Michigan	24,917.11

Line: 49 Specify - County

Account	Description	Amount (\$)
451	Permit Fees	35,725.00

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
521	SRSI	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510.003	Federal Hazard Elimination	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
560 001	Special Winter Maint	0.00
560 002	Local Agency Disbursement	0.00
560 003	General Fund Distributions L	0.00

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
560 001	Special Winter Maint	0.00
560 002	Local Agency Disbursement	0.00
560 003	General Fund Distributions P	0.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
646	Handling Charges	0.00
668.001	Royalties-Oil Lease	0.00
675	Other Contributions	88,609.25
675.1	Other Contributions - ORV	1,475.57

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

Line: 126 Other - County

Account	Description	Amount (\$)
519	Maintenance Service Other	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Parts, Etc	373,420.20

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
510	Equip Direct	11,011.48
511	Equip Indirect	31,819.48
513	Equip Dist. Fringe	0.00
514	Equip Engineering	22,459.91
515	Equip Admin	0.00

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
513	Distributive	240,207.62
514	Engineering	132,996.61

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
720	Unemployment	4,525.00
721	Drug Test Expense	0.00
941	Equipment	0.00

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
720	Unemployment	(1,593.59)

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
703 004	Engineering Wages	80,439.85
707 006	Weigh Master	9,323.10
707 007	Road Wages	36,932.38
707 008	Road Wages	6,388.33
709 000	Vacation	1,932.80
711 000	Holiday	966.40
712 007	Public Safety COVID	5,861.85
727	Postage	903.91
730	Dues & Publications	0.00
732	Traffic Control Supplies	4,594.24
734	Safety Supplies	3,897.65
735	Supplies	10,931.23
802	Engineering Services	24,969.00

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

807	Data Processing	1,772.97
851	Communication	2,493.62
861	Education, Training, Travel	6,618.86
874	Advertising	100.00
941	Equipment Rental	22,459.91
955 000	Miscellaneous	39.00

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
675	Other - Adj	0.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
Projects	Projects (Non-Motorized Improvements)	77,838.40

Line: 243 707 Other

Account	Description	Amount (\$)
727	Postage	9,017.19
730	Dues	230.00
735	Supplies	48,261.98
759	Bridge Materials	7,487.87
790	Small Road Tools	49.95
874	Advertising	0.00
935	Shop Small Tools	9,707.26
955	Miscellaneous	559.37
968.008	Depreciation - Eng Equip	45.30

Line: 244 244 Other

Account	Description	Amount (\$)
731	Janitor	85.62
734	Safety	221.60
735	Supplies	719.63
736	Printing	556.49
802	Engineering Services	10,893.44

Line: 257 Other Local System Expenditure

Account	Description	Amount (\$)
521.1	SRSI	0.00

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
459	Safety - Other Colonville Island Curt	0.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
459	Shoulder work	0.00

Year Ended - 2021

Start: 10/01/2020 **End:** 09/30/2021