


2021
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Crawford 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

4-14-22

Date

Year Ended - 2021

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

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

1. Cash	\$3,056,481.13
2. Investments	262,455.56
3. Accounts Receivable :	
a. Michigan Transportation Fund	817,558.30
b. State Trunkline Maintenance	49,059.29
c. State Transportation Department - Other	587,374.29
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	1,524.65

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	488,259.25
6. Equipment Materials and Parts	154,880.39
7. Prepaid Insurance	128,570.03
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS**\$5,546,162.89**

Year Ended - 2021

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$760,624.77
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	39,172.87
14. Advances	411,082.00
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	3,653,410.79
20. Local Road Fund	342,241.58
21. County Road Commission Fund	339,630.88
22. Total Fund Balances	4,335,283.25

23. TOTAL LIABILITIES AND FUND BALANCES

\$5,546,162.89

Year Ended - 2021

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$74,280.00
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	1,965,207.00	
27 a.Less: Accumulated Depreciation	(1,086,157.00)	879,050.00
28. Equipment - Road	7,001,101.00	
28 a.Less: Accumulated Depreciation	(5,682,726.00)	1,318,375.00
29. Equipment - Shop	162,487.00	
29 a.Less: Accumulated Depreciation	(148,154.00)	14,333.00
30. Equipment - Engineers	12,375.00	
30 a.Less: Accumulated Depreciation	(8,695.00)	3,680.00
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	62,214.00	
32 a.Less: Accumulated Depreciation	(60,843.00)	1,371.00
33. Infrastructure	22,366,439.00	
33 a.Less: Accumulated Depreciation	(5,472,402.00)	16,894,037.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		613,796.00
	36. Total Assets	\$19,798,922.00
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	2,811,221.00
	37 b.Local	93,664.00
	37 c.Co. Road Comm.	0.00
	37 d.Infrastructure	16,894,037.00
	38. Total Equities	\$19,798,922.00
 <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		217,940.00
42. Installment/Lease Purchase Payable		313,925.00
43. Other		0.00
	44. Total Liabilities	\$531,865.00
 <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)
<u>Taxes</u>				
46. County Wide Millage	\$603,503.37	\$0.00	\$0.00	\$603,503.37
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	<u>603,503.37</u>	<u>0.00</u>	<u>0.00</u>	<u>603,503.37</u>
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	27,595.50	27,595.50
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	0.00	0.00	0.00	0.00
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	264,849.00	0.00	0.00	264,849.00
56. Total Federal Sources	<u>264,849.00</u>	<u>0.00</u>	<u>0.00</u>	<u>264,849.00</u>
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	0.00	0.00		0.00
58. Snow Removal	0.00	104,388.16		104,388.16
59. Urban Road	0.00	0.00		0.00
60. Allocation	2,591,520.20	1,801,650.16		4,393,170.36
61. Total MTF	<u>2,591,520.20</u>	<u>1,906,038.32</u>		<u>4,497,558.52</u>
<u>Other</u>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	37,836.00	0.00	37,836.00
64. Total Other	<u>0.00</u>	<u>37,836.00</u>	<u>0.00</u>	<u>37,836.00</u>
<u>Economic Development Fund</u>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	0.00	0.00		0.00
68. Forest Road (E)	89,055.28	0.00		89,055.28
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	<u>89,055.28</u>	<u>0.00</u>		<u>89,055.28</u>
72. Total State Sources	<u>\$2,680,575.48</u>	<u>\$1,943,874.32</u>	<u>\$0.00</u>	<u>\$4,624,449.80</u>

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	168,695.63	0.00	168,695.63
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	168,695.63	0.00	168,695.63
Charges for Service				
77. Trunkline Maintenance	0.00		910,345.00	910,345.00
78. Trunkline Non-maintenance	0.00		1,297,658.83	1,297,658.83
79. Salvage Sales	0.00	0.00	14,675.47	14,675.47
80. Other	0.00	0.00	306,187.00	306,187.00
81. Total Charges	0.00	0.00	2,528,866.30	2,528,866.30
Interest and Rents				
82. Interest Earned	113.96	1.58	11.61	127.15
83. Property Rentals	0.00	0.00	5,458.39	5,458.39
84. Total Interest/Rents	113.96	1.58	5,470.00	5,585.54
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.	328,836.07	14,094.27	0.00	342,930.34
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	106,496.54	28,409.51	134,906.05
91. Total Other	328,836.07	120,590.81	28,409.51	477,836.39
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	\$3,877,877.88	\$2,233,162.34	\$2,590,341.31	\$8,701,381.53

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	\$138,533.29		\$138,533.29
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	138,533.29		138,533.29
Preservation - Structural Improvements				
104. Roads	947,063.96	197,675.99		1,144,739.95
105. Structures	0.00	0.00		0.00
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.	947,063.96	197,675.99		1,144,739.95
Maintenance				
111. Roads	387,452.03	1,069,161.38		1,456,613.41
112. Structures	7,376.96	24,477.21		31,854.17
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	395,968.88	396,753.55		792,722.43
115. Traffic Control	147,258.90	105,072.78		252,331.68
116. Total Maintenance	938,056.77	1,595,464.92		2,533,521.69
117. Total Construction, Preservation And Maintenance	1,885,120.73	1,931,674.20		3,816,794.93
Other				
118. Trunkline Maintenance	0.00		910,345.00	910,345.00
119. Trunkline Non-maintenance	0.00		1,374,788.77	1,374,788.77
120. Administrative Expense	135,449.42	138,794.38		274,243.80
121. Equipment - Net	186,625.94	371,148.49	217,082.39	774,856.82
122. Capital Outlay - Net	(338,244.40)	(14,497.52)	0.00	(352,741.92)
123. Debt Principal Payment	453,768.32	0.00	0.00	453,768.32
124. Interest Expense	10,018.10	0.00	0.00	10,018.10
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	14,101.30	14,101.30
127. Total Other	447,617.38	495,445.35	2,516,317.46	3,459,380.19
128. Total Expenditures	\$2,332,738.11	\$2,427,119.55	\$2,516,317.46	\$7,276,175.12

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	\$3,877,877.88	\$2,233,162.34	\$2,590,341.31	\$8,701,381.53
130. Total Expenditures	2,332,738.11	2,427,119.55	2,516,317.46	7,276,175.12
131. Excess of Revenues Over (Under) Expenditures	1,545,139.77	(193,957.21)	74,023.85	1,425,206.41
132. Optional Transfers				
132 a. Primary to Local (50%)	(500,000.00)	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	(500,000.00)	500,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,045,139.77	306,042.79	74,023.85	1,425,206.41
136. Beginning Fund	2,608,271.02	36,198.79	265,607.03	2,910,076.84
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	2,608,271.02	36,198.79	265,607.03	2,910,076.84
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$3,653,410.79	\$342,241.58	\$339,630.88	\$4,335,283.25

Year Ended - 2021

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$308,366.48
142. Depreciation	660,487.04
143. Other	220,384.26

144. Total Direct 1,189,237.78

145. Indirect Equipment Expense

401,753.29

Operating Equipment Expense

146. Labor and Fringe Benefits	37,114.27
147. Operating Expenses	200,469.48

148. Total Operating \$237,583.75

149. TOTAL EQUIPMENT EXPENSE \$1,828,574.82

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	28,682.47		28,682.47
151. Preservation - Structural Improvement	66,446.91	29,139.03		95,585.94
152. Maintenance	187,343.35	446,898.64		634,241.99
153. Inventory Operations	0.00	0.00	44,308.08	44,308.08
154. MDOT	0.00		192,773.32	192,773.32
155. Other Reimbursable Charges	0.00	0.00	58,126.20	58,126.20
156. All Other Charges	0.00	0.00	0.00	0.00
157. Total Equipment Rental Credits	253,790.26	504,720.14	295,207.60	1,053,718.00
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				774,856.82

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$253,790.26	\$504,720.14	\$295,207.60	\$1,053,718.00
	(A)	(B)	(C)	(D)
160. Percent of Total	24.09 %	47.90 %	28.02 %	100.00 %
161. Prorated Total Equipment Expense	440,416.20	875,868.63	512,289.99	1,828,574.82
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	186,625.94	371,148.49	217,082.39	774,856.82

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.	58,901.32	93,725.49
165. Primary Maintenance	132,126.89	210,244.14
166. Local Construction/Cap. Imp.	27,056.62	43,053.28
167. Local Preservation - Struct. Imp.	22,032.55	35,058.83
168. Local Maintenance	324,370.83	516,148.27
169. Inventory	19,158.86	30,486.13
170. Equipment Expense - Direct	132,707.33	21,167.75
171. Equipment Expense - Indirect	107,801.96	171,537.61
172. Equipment Expense - Operating	15,177.13	24,150.29
173. Administration	159,418.79	253,671.80
174. State Trunkline Maintenance	200,115.01	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	30,996.24	0.00
177. Other	315,872.36	0.00
178. Total Payroll	\$1,545,735.89	
179. Less Applicable Payroll	(359,533.80)	
180. Total Applicable Labor Cost	\$1,186,202.09	Total Distributive \$1,399,243.59

	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	\$290,330.87	\$57,098.00	\$951,247.27	\$723,034.83	\$2,516.51	\$8,442.77	\$2,032,670.25
182. Less: Benefits Recovered	0.00	0.00	(79,692.15)	(58,670.81)	0.00	0.00	(138,362.96)
183. Less: Refunds	(67.50)	(486.92)	(6,233.47)	0.00	0.00	0.00	(6,787.89)
184. Benefits to be Distributed	290,263.37	56,611.08	865,321.65	664,364.02	2,516.51	8,442.77	1,887,519.40
185. Applicable Labor Cost	1,186,202.09	1,186,202.09	1,186,202.09	1,186,202.09	1,186,202.09	1,186,202.09	
186. Factor	0.244700	0.047725	0.729489	0.560077	0.002121	0.007117	1.591229

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.	868,525.72	80,040.72
189. Primary Maintenance	860,264.51	79,279.40
190. Local Construction/Cap. Imp.	127,044.86	11,708.07
191. Local Preservation - Struct. Imp.	181,282.93	16,706.49
192. Local Maintenance	1,463,154.78	134,842.70
193. Other	0.00	0.00
194. TOTAL	\$3,500,272.80	\$322,577.38

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	1,832.05	3,142.49	(4,598.96)	0.00	322,201.80	\$322,577.38
196. Applicable Operation Cost	3,500,272.80	3,500,272.80	3,500,272.80	3,500,272.80	3,500,272.80	
197. Factor	0.000523	0.000898	(0.001314)	0.000000	0.092050	\$0.092157

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	\$138,533.29	\$0.00	\$0.00	\$0.00	\$138,533.29
199. Preser - Struct. Imp.	350,248.28	109,535.68	596,815.68	88,140.31	947,063.96	197,675.99
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	938,056.77	1,554,407.85	0.00	41,057.07	938,056.77	1,595,464.92
202. Total	\$1,288,305.05	\$1,802,476.82	\$596,815.68	\$129,197.38	\$1,885,120.73	\$1,931,674.20

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	\$199,868.73	\$246.28
204. Fringe Benefits	269,115.97	320.20
205. Equipment Rental	192,570.92	202.40
206. Materials	23,605.43	0.00
207. Handling Charges	0.00	0.00
208. Overhead	101,668.33	107,702.34
209. Other	123,515.62	1,266,317.55
210. Total Charges for Current Year	\$910,345.00	\$1,374,788.77
211. Beginning Balance	23,795.56	51,595.01
212. Sub-Total	934,140.56	1,426,383.78
213. Less Credits	(885,081.27)	(839,009.49)
214. Ending Balance	\$49,059.29	\$587,374.29

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)	0.00
217. Equipment Road (976, 981)	307,745.12
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>\$307,745.12</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	295,096.94	12,648.18	0.00	307,745.12
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	295,096.94	12,648.18	0.00	307,745.12
227. Less: Depreciation and Depletion 968	(633,341.34)	(27,145.70)	0.00	(660,487.04)
228. Net Capital Outlay Expenditure	<u>\$(338,244.40)</u>	<u>\$(14,497.52)</u>	<u>\$0.00</u>	<u>\$(352,741.92)</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)	2,754,317.00	118,053.00	0.00	2,872,370.00
230. Percentage of Total	95.89 %	4.11 %	0.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>328,836.07</u>	<u>14,094.27</u>	<u>0.00</u>	<u>342,930.34</u>

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>\$4,497,558.52</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>274,243.80</u>
234. Total Capital Outlay (from Page 13)			<u>307,745.12</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>453,768.32</u>
236. Interest Expense (from Page 6 Expenditures)			<u>10,018.10</u>
236 a. Total Deductions			<u>1,045,775.34</u>
236 b. Adjusted MTF Returns			<u>3,451,783.18</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$947,063.96</u>	<u>\$197,675.99</u>	<u>1,144,739.95</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>938,056.77</u>	<u>1,595,464.92</u>	<u>2,533,521.69</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(264,849.00)</u>	<u>0.00</u>	<u>(264,849.00)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>1,620,271.73</u>	<u>1,793,140.91</u>	<u>3,413,412.64</u>
241. 90% of Adjusted MTF Returns			<u>3,106,604.86</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>64,238.16</u>	<u>144,584.30</u>	<u>163,413.39</u>	<u>71,837.49</u>	<u>163,682.63</u>
Fiscal Year	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Expenditures (\$)	<u>283,043.00</u>	<u>0.00</u>	<u>88,679.14</u>	<u>0.00</u>	<u>83,646.42</u>
				242. TOTAL	<u>\$1,063,124.53</u>

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

$$\underline{4,497,558.52} \times .10 = \underline{449,755.85}$$

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	\$107,801.96
712-724	Fringe Benefits - Shop Employees	155,819.52
721	Drug Testing	1,982.75
728	Office Supplies - Shop	339.90
731	Janitor Supplies - Shop	4,464.66
733	Welding Supplies	2,534.03
734	Safety Supplies - Shop	1,476.52
736	Tire Shop Supplies	0.00
737	Shop Supplies	25,608.54
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	4,933.04
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	0.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	69,813.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	27,734.61
931	Buildings Repairs and Maintenance	19,758.01
932	Yard and Storage Repairs and Maintenance	15,014.53
933	Shop Equipment Repairs and Maintenance	4,817.53
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	29,794.02
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	0.00
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	0.00
968	Depreciation - Stockroom Expense	0.00
707	Other:	(70,139.33)
	243. TOTAL	\$401,753.29

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	\$159,418.79
709-714	Administrative Leave	0.00
724	Fringe Benefits	230,427.76
727	Postage	1,043.28
728	Office Supplies	8,670.35
730	Dues and Subscriptions	11,847.59
801	Contractual Services	22,369.74
803	Legal Services	12,000.00
804	Auditing and Accounting Services	7,600.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	3,554.33
861	Travel and Mileage	0.00
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	0.00
875	Insurance - Building and Contents	20,553.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	5,251.09
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	2,104.38
942	Building Rental	0.00
955-956	Miscellaneous	689.15
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	0.00
	Other:	(7,973.13)
	244. TOTAL	\$477,556.33
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(203,312.53)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(203,312.53)
	245. Net Administrative Expense	\$274,243.80

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 Bridge Road	Lovells Township	89,055.30	BridgeRecondition
	246. Total	<u>\$89,055.30</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.	\$138,533.29
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		\$138,533.29

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
252. Resurfacing	9.74 mi.	947,063.96	1.57 mi.	197,675.99
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		947,063.96		197,675.99
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
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		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$947,063.96		\$197,675.99

*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			Population Outside Municipalities	Funds Received (\$)
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)		
Beaver Creek	91.43	0.00	270,724.23	29.77	0.00	80,200.38	1,515	31,875.60
Frederic	59.99	0.00	177,630.39	24.80	0.00	66,811.20	1,161	24,427.44
Grayling	138.77	0.00	410,897.98	47.31	0.00	127,453.14	5,642	118,707.68
Lovells	88.23	0.00	261,249.04	36.75	0.00	99,004.50	567	11,929.68
Maple Forest	39.58	0.00	117,196.39	13.43	0.00	36,180.42	598	12,581.92
South Branch	103.63	0.00	306,848.42	24.49	0.00	65,976.06	1,638	34,463.52
266. Totals	521.63	0.00	\$1,544,546.45	176.55	0.00	\$475,625.70	11,121	\$233,985.84

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

<u>Township</u>	<u>Construction/ Capacity Improvement (\$)</u>	<u>Preservation - Struct Improvement (\$)</u>	<u>Total (\$)</u>	<u>Township Contributions* (\$)</u>
Beaver Creek				
Frederic				
Grayling				
Lovells				
Maple Forest				
South Branch	0.00	0.00	0.00	168,695.63
267. Totals	\$0.00	\$0.00	\$0.00	\$168,695.63

*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: Bituminous Resurfacing

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Twin Bridge Rd	269,384.48	09/30/2021	Asphalt

Year Ended - 2021

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

Sub Ledger Report

Line: 49 Specify - County

Account	Description	Amount (\$)
451.000	Permit Fees	27,595.50

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510.001	Federal Funds	264,849.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
541.000	State Transportation funds	37,836.00
583.070	ORV Ordinance	0.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
627 001	MDOT yrly Audit Adjust.	306,187.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
668 000	Royalties	2.00
675 002	Sale of Yard materials	11,942.90
675.000	Misc. Contributions	16,464.61

Line: 90 Other2 Other - Local

Account	Description	Amount (\$)
696 000	Insurance Recoveries	106,496.54

Line: 109 Other - Local

Account	Description	Amount (\$)
495	Beaver Creek Transfer Site	0.00

Line: 109 Other - Primary

Account	Description	Amount (\$)
454	IBT & Peds Br	0.00

Line: 126 Other - County

Account	Description	Amount (\$)
505 000	Other maintenance	14,101.30

Line: 143 Other - Primary

Account	Description	Amount (\$)
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Year Ended - 2021

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

510	Balance of 510	220,384.26
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Line: 156 All Other Charges - County

Account	Description	Amount (\$)
941.000	Balance of all other Equipment	0.00

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
514,517	Maint & Non	0.00

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
513, 514	Labor & Non Maint	315,872.36

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
720 000	Unemployment	439.96
721 000	Short-term disability ins	8,002.81

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
514	Balance of 514 Accounts	322,201.80

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
760	Culvert and road materials	279,720.60
801	Contractual services	986,596.95

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
760 001	Culvert and materials	101,878.40
801 000	Contractual services	21,637.22

Line: 242 Expenditure10

Account	Description	Amount (\$)
Various	Iron Belle	83,646.42

Line: 243 707 Other

Account	Description	Amount (\$)
791.000	Inventory adjustments	0.00
878 884	Insurance rebates	(72,735.12)
884.000	Catastrophic Insurance	0.00
941.000	Equipment & parts	17,179.79
968.003	Fabrication	(14,584.00)

Year Ended - 2021

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

Line: 244 244 Other

Account	Description	Amount (\$)
808.000	Laundry& eng. supplies & Bonds	0.00
881 887	Insurance rebates	(21,795.05)
934 000	Computer expenses	4,440.18
941 000	Equipment rental	9,381.74

Line: 245 245 Other

Account	Description	Amount (\$)
630.000	Non Main Overhead	0.00

Line: 252 Resurfacing Local System Expenditure

Account	Description	Amount (\$)
202003	S Townline Rd.	1,177.39
202006	Stephan Bridge Rd.	196,498.60

Line: 252 Resurfacing Primary System Expenditure

Account	Description	Amount (\$)
201805	County Rd. 612	231,689.20
202001	Old 27	519,050.60
202006	Stephan Bridge Rd.	196,324.16

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
495	BC Transfer Site	0.00

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
0000	IBT & Peds Br	0.00