

2021
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Dickinson 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	\$2,155,992.79
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	955,207.07
b. State Trunkline Maintenance	188,766.91
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	0.00
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	145,261.45

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	382,217.88
5. Road Materials	104,192.05
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	246,532.19
9. Other	

10. TOTAL ASSETS**\$4,178,170.34**

Year Ended - 2021

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$164,624.52
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	82,539.98
14. Advances	293,866.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	246,532.19
18. Other	46,580.66

Fund Balances

19. Primary Road Fund	1,674,551.61
20. Local Road Fund	293,742.55
21. County Road Commission Fund	1,375,732.83
22. Total Fund Balances	3,344,026.99

23. TOTAL LIABILITIES AND FUND BALANCES**\$4,178,170.34**

Year Ended - 2021

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$466,147.15
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	2,116,602.76	
27 a.Less: Accumulated Depreciation	(1,183,821.83)	932,780.93
28. Equipment - Road	8,081,652.78	
28 a.Less: Accumulated Depreciation	(7,046,834.90)	1,034,817.88
29. Equipment - Shop	405,747.83	
29 a.Less: Accumulated Depreciation	(256,037.98)	149,709.85
30. Equipment - Engineers	93,766.97	
30 a.Less: Accumulated Depreciation	(73,460.84)	20,306.13
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	68,339.00	
32 a.Less: Accumulated Depreciation	(52,834.12)	15,504.88
33. Infrastructure	68,422,743.90	
33 a.Less: Accumulated Depreciation	(34,853,433.49)	33,569,310.41
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$36,188,577.23
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	25,444.40
	37 b.Local	0.00
	37 c.Co. Road Comm.	2,593,822.42
	37 d.Infrastructure	33,569,310.41
	38. Total Equities	\$36,188,577.23
<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		323,055.63
42. Installment/Lease Purchase Payable		570,769.71
43. Other		0.00
	44. Total Liabilities	\$893,825.34
<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	\$79,572.51	\$133,091.59	\$30,825.82	\$243,489.92
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	79,572.51	133,091.59	30,825.82	243,489.92
Licenses and Permits				
49. Specify	0.00	0.00	0.00	0.00
Federal Sources				
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	242,036.28	0.00	0.00	242,036.28
56. Total Federal Sources	242,036.28	0.00	0.00	242,036.28
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	7,420.24	2,579.76		10,000.00
58. Snow Removal	0.00	23,259.42		23,259.42
59. Urban Road	320,953.16	115,635.23		436,588.39
60. Allocation	3,580,370.27	1,244,772.18		4,825,142.45
61. Total MTF	3,908,743.67	1,386,246.59		5,294,990.26
Other				
62. Local Bridge	0.00	586,623.66		586,623.66
63. Other	120,669.56	0.00	0.00	120,669.56
64. Total Other	120,669.56	586,623.66	0.00	707,293.22
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)	122,895.61	0.00		122,895.61
69. Urban Area (F)	0.00	0.00		0.00
70. Other	108.48	0.00		108.48
71. Total EDF	123,004.09	0.00		123,004.09
72. Total State Sources	\$4,152,417.32	\$1,972,870.25	\$0.00	\$6,125,287.57

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	\$0.00	\$0.00
74. Township Contr.	141,856.30	477,966.21	0.00	619,822.51
75. Other	317,056.00	0.00	0.00	317,056.00
76. Total Contributions	458,912.30	477,966.21	0.00	936,878.51
Charges for Service				
77. Trunkline Maintenance	0.00		1,001,670.96	1,001,670.96
78. Trunkline Non-maintenance	0.00		118,766.38	118,766.38
79. Salvage Sales	0.00	0.00	5,650.73	5,650.73
80. Other	0.00	0.00	3,840.00	3,840.00
81. Total Charges	0.00	0.00	1,129,928.07	1,129,928.07
Interest and Rents				
82. Interest Earned	713.26	1,184.90	1,724.27	3,622.43
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	713.26	1,184.90	1,724.27	3,622.43
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.	(316.10)	0.00	(27,203.23)	(27,519.33)
89. Contributions from Private Sources	5,922.26	0.00	49,622.21	55,544.47
90. Other	3,155.15	0.00	0.00	3,155.15
91. Total Other	8,761.31	0.00	22,418.98	31,180.29
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	46,360.18	46,360.18
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	46,360.18	46,360.18
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$4,942,412.98	\$2,585,112.95	\$1,231,257.32	\$8,758,783.25

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	\$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	683,346.03	740,499.24		1,423,845.27
105. Structures	36,569.08	790,384.26		826,953.34
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.	719,915.11	1,530,883.50		2,250,798.61
Maintenance				
111. Roads	1,041,601.81	1,887,631.40		2,929,233.21
112. Structures	6,646.17	7,194.10		13,840.27
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	405,651.15	516,782.70		922,433.85
115. Traffic Control	39,427.39	45,803.90		85,231.29
116. Total Maintenance	1,493,326.52	2,457,412.10		3,950,738.62
117. Total Construction, Preservation And Maintenance	2,213,241.63	3,988,295.60		6,201,537.23
Other				
118. Trunkline Maintenance	0.00		964,951.96	964,951.96
119. Trunkline Non-maintenance	0.00		118,766.38	118,766.38
120. Administrative Expense	177,507.10	319,870.53		497,377.63
121. Equipment - Net	(26,553.46)	(49,447.67)	(20,233.51)	(96,234.64)
122. Capital Outlay - Net	(6,534.57)	0.00	(144,227.11)	(150,761.68)
123. Debt Principal Payment	171,174.58	0.00	61,198.53	232,373.11
124. Interest Expense	16,877.45	0.00	6,122.48	22,999.93
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	332,471.10	270,422.86	986,578.73	1,589,472.69
128. Total Expenditures	\$2,545,712.73	\$4,258,718.46	\$986,578.73	\$7,791,009.92

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	\$4,942,412.98	\$2,585,112.95	\$1,231,257.32	\$8,758,783.25
130. Total Expenditures	2,545,712.73	4,258,718.46	986,578.73	7,791,009.92
131. Excess of Revenues Over (Under) Expenditures	2,396,700.25	(1,673,605.51)	244,678.59	967,773.33
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,190,000.00)	1,190,000.00		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	(1,190,000.00)	1,190,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,206,700.25	(483,605.51)	244,678.59	967,773.33
136. Beginning Fund	467,851.36	777,348.06	1,131,054.24	2,376,253.66
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	467,851.36	777,348.06	1,131,054.24	2,376,253.66
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,674,551.61	\$293,742.55	\$1,375,732.83	\$3,344,026.99

Year Ended - 2021

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$381,083.08	
142. Depreciation	<u>394,743.00</u>	
143. Other	<u>483,926.56</u>	
144. Total Direct		<u>1,259,752.64</u>

145. Indirect Equipment Expense		<u>591,964.71</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>288,109.31</u>	
148. Total Operating		<u>\$288,109.31</u>

149. TOTAL EQUIPMENT EXPENSE \$2,139,826.66

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>79,018.47</u>	<u>54,222.76</u>		<u>1,632,241.23</u>
152. Maintenance	<u>537,964.89</u>	<u>1,094,579.03</u>		<u>1,632,543.92</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	33,648.68	33,648.68
154. MDOT	<u>0.00</u>		<u>354,594.95</u>	<u>354,594.95</u>
155. Other Reimbursable Charges	<u>0.00</u>	0.00	0.00	0.00
156. All Other Charges	<u>0.00</u>	<u>140.13</u>	<u>81,892.39</u>	<u>82,032.52</u>
157. Total Equipment Rental Credits	<u>616,983.36</u>	<u>1,148,941.92</u>	<u>470,136.02</u>	<u>2,236,061.30</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(96,234.64)</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$616,983.36</u>	<u>\$1,148,941.92</u>	<u>\$470,136.02</u>	<u>\$2,236,061.30</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	27.59 %	51.38 %	21.03 %	100.00 %
161. Prorated Total Equipment Expense	<u>590,429.90</u>	<u>1,099,494.25</u>	<u>449,902.51</u>	<u>2,139,826.66</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(26,553.46)</u>	<u>(49,447.67)</u>	<u>(20,233.51)</u>	<u>(96,234.64)</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.	55,760.62	80,266.07
165. Primary Maintenance	283,256.16	407,740.39
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	41,958.78	60,398.66
168. Local Maintenance	423,383.90	609,450.91
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	156,215.16	224,867.92
171. Equipment Expense - Indirect	146,020.54	210,193.01
172. Equipment Expense - Operating	0.00	0.00
173. Administration	201,930.34	290,673.82
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	3,111.66	4,479.14
178. Total Payroll	\$1,311,637.16	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$1,311,637.16	Total Distributive \$1,888,069.92

	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	\$221,428.85	\$37,161.93	\$856,064.52	\$753,772.18	\$4,110.37	\$15,532.07	\$1,888,069.92
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	221,428.85	37,161.93	856,064.52	753,772.18	4,110.37	15,532.07	1,888,069.92
185. Applicable Labor Cost	1,311,637.16	1,311,637.16	1,311,637.16	1,311,637.16	1,311,637.16	1,311,637.16	
186. Factor	0.168819	0.028332	0.652669	0.574680	0.003134	0.011842	1.439476

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.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	661,109.61	22,236.42
189. Primary Maintenance	1,438,303.03	48,377.32
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	716,403.03	24,096.21
192. Local Maintenance	2,370,490.94	79,727.06
193. Other	813,433.76	27,359.85
194. TOTAL	\$5,999,740.37	\$201,796.86

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	1,283.50	0.00	52.90	0.00	200,460.46	\$201,796.86
196. Applicable Operation Cost	5,999,740.37	5,999,740.37	5,999,740.37	5,999,740.37	5,999,740.37	
197. Factor	0.000214	0.000000	0.000009	0.000000	0.033412	\$0.033635

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	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	539,722.67	890,432.46	180,192.44	640,451.04	719,915.11	1,530,883.50
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,427,827.17	2,395,738.38	65,499.35	61,673.72	1,493,326.52	2,457,412.10
202. Total	<u>\$1,967,549.84</u>	<u>\$3,286,170.84</u>	<u>\$245,691.79</u>	<u>\$702,124.76</u>	<u>\$2,213,241.63</u>	<u>\$3,988,295.60</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	\$188,602.74	\$21,932.97
204. Fringe Benefits	213,157.23	26,356.70
205. Equipment Rental	303,322.53	51,272.42
206. Materials	15,273.13	0.00
207. Handling Charges	0.00	0.00
208. Overhead	101,638.52	9,304.29
209. Other	142,957.81	9,900.00
210. Total Charges for Current Year	\$964,951.96	\$118,766.38
211. Beginning Balance	89,955.66	513.80
212. Sub-Total	1,054,907.62	119,280.18
213. Less Credits	(866,140.71)	(119,280.18)
214. Ending Balance	\$188,766.91	\$0.00

Year Ended - 2021

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	5,740.00
217. Equipment Road (976, 981)	377,846.68
218. Equipment Shop (977)	17,600.99
219. Equipment Engineers (978)	10,598.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	5,675.80
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	\$417,461.47

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	417,461.47	417,461.47
225. Less: Equipment Retirements 689	(1,235.63)	0.00	(106,209.70)	(107,445.33)
226. Sub-total	(1,235.63)	0.00	311,251.77	310,016.14
227. Less: Depreciation and Depletion 968	(5,298.94)	0.00	(455,478.88)	(460,777.82)
228. Net Capital Outlay Expenditure	\$(6,534.57)	\$0.00	\$(144,227.11)	\$(150,761.68)

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	Primary	Local	County	Total
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 3)	31,978.97	0.00	2,752,072.97	2,784,051.94
230. Percentage of Total	1.15 %	0.00 %	98.85 %	100.00 %
231. Gain or (loss) on disposal of assets 693	(316.10)	0.00	(27,203.23)	(27,519.33)

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>\$5,294,990.26</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>497,377.63</u>
234. Total Capital Outlay (from Page 13)			<u>417,461.47</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>232,373.11</u>
236. Interest Expense (from Page 6 Expenditures)			<u>22,999.93</u>
236 a. Total Deductions			<u>1,170,212.14</u>
236 b. Adjusted MTF Returns			<u>4,124,778.12</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$719,915.11</u>	<u>\$1,530,883.50</u>	<u>2,250,798.61</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,493,326.52</u>	<u>2,457,412.10</u>	<u>3,950,738.62</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>2,213,241.63</u>	<u>3,988,295.60</u>	<u>6,201,537.23</u>
241. 90% of Adjusted MTF Returns			<u>3,712,300.31</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>947.10</u>	<u>18,690.00</u>	<u>362,388.52</u>	<u>0.00</u>	<u>0.00</u>
Fiscal Year	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Expenditures (\$)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
242. TOTAL					<u>\$382,025.62</u>

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

$$\underline{5,294,990.26} \times .10 = \underline{529,499.03}$$

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	\$94,121.06
712-724	Fringe Benefits - Shop Employees	135,485.01
721	Drug Testing	2,987.39
728	Office Supplies - Shop	3,290.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	4,649.27
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	44,880.06
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	4,165.53
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	4,258.91
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	8,952.07
875	Insurance - Shop Buildings	137.10
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	0.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	45,470.92
931	Buildings Repairs and Maintenance	133,775.58
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	35,285.22
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	16,068.30
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	30,317.61
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	21,109.80
968	Depreciation - Stockroom Expense	0.00
707	Other:	7,010.88
	243. TOTAL	\$591,964.71

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	\$201,930.34
709-714	Administrative Leave	0.00
724	Fringe Benefits	290,673.82
727	Postage	3,618.30
728	Office Supplies	10,821.01
730	Dues and Subscriptions	12,922.87
801	Contractual Services	0.00
803	Legal Services	9,944.90
804	Auditing and Accounting Services	10,350.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	5,879.28
861	Travel and Mileage	5,967.60
862	Freight	0.00
873	Public Relations	3,766.62
874	Advertising	2,251.30
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	2,919.70
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	0.00
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	20,409.44
942	Building Rental	0.00
955-956	Miscellaneous	345.26
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	4,101.36
	Other:	22,418.64
	244. TOTAL	\$608,320.44
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(110,942.81)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(110,942.81)
	245. Net Administrative Expense	\$497,377.63

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>
Leeman Road	Felch & Sagola Townships	60,262.50	GravelSurfacing
County Road 581	Felch & West Branch Townships	49,010.57	GravelSurfacing
Turner Road	West Branch Township	13,622.54	GravelSurfacing
	246. Total	<u>\$122,895.61</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 \$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	0.00 mi.	\$0.00
252. Resurfacing	3.68 mi.	683,346.03	0.83 mi.	740,499.24
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		683,346.03		740,499.24
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	790,384.26
262. Recondition or Repair	0.00 ea.	36,569.08	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		36,569.08		790,384.26
265. TOTAL PRESERVATION - STRUCT IMP		\$719,915.11		\$1,530,883.50

*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				
	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)			
Breen	42.90	0.00	130,716.30	15.91	0.00	44,102.52	471	9,825.06
Breiting	75.74	36.84	328,147.89	37.21	19.83	417,610.26	5,831	121,634.66
Felch	51.32	0.00	156,372.04	36.13	0.00	100,152.36	687	14,330.82
Norway	45.24	6.87	156,003.69	18.07	0.39	56,274.66	1,535	32,020.10
Sagola	54.64	0.00	166,488.08	25.65	0.00	71,101.80	1,066	22,236.76
Waucedah	40.36	0.00	122,976.92	24.26	0.00	67,248.72	809	16,875.74
West Branch	24.19	0.00	73,706.93	26.07	0.00	72,266.04	51	1,063.86
266. Totals	334.39	43.71	\$1,134,411.85	183.30	20.22	\$828,756.36	10,450	\$217,987.00

Local Road Rate Per Mile	3047	Primary Road Rate Per Mile	2772
Local Urban Road Rate Per Mile	2643	Primary Urban Road Rate Per Mile	15858
Population Rate Per Capita	20.86		

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* (\$)
Breen				
Breitung	0.00	358,278.34	358,278.34	238,965.48
Felch	0.00	309,488.09	309,488.09	141,856.30
Norway	0.00	207,138.55	207,138.55	138,208.41
Sagola				
Waucedah	0.00	147,143.47	147,143.47	100,792.32
267. Totals	\$0.00	\$1,022,048.45	\$1,022,048.45	\$619,822.51

*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: Crack Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2021 local crack seal	83,639.81	08/05/2021	Asphalt
2021 primary crack seal	39,976.56	08/07/2021	Asphalt

Work Type: Reconstruction - 6" Base, 2" Asp,

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.0301	309,488.09	10/21/2021	Asphalt
489.0267	181,983.14	06/15/2021	Asphalt
489.0268	176,295.20	06/17/2021	Asphalt
489.0468	207,138.55	06/22/2021	Asphalt
489.0619	147,143.37	06/22/2021	Asphalt

Year Ended - 2021

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

Sub Ledger Report

Line: 9 Other (Identify)

Account	Description	Amount (\$)
020	Current Prop Taxes	246,532.19

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	Due To State	46,580.66

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
547.02	Critical Bridge - Final Acct.	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
501.18	CTY RD 607 HRRR/HSIP	242,036.28

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
560.02	General Fund Disp.	0.00

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
440.01	Comm Stabilization	120,669.56

Line: 70 EDF-Other - Primary

Account	Description	Amount (\$)
676.01	Fin Acct 577 STP	108.48

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
583.11	Cont. Other Govern.	0.00

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
583.13	Federal Aid Sale	317,056.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
671	Permitting Fees	3,840.00

Year Ended - 2021

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

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
645	Timber Sales	0.00
671	Permitting Fees	0.00
675.11	Abandonment Fee	0.00

Line: 90 Other2 Other - Primary

Account	Description	Amount (\$)
583.09	County Board	3,155.15

Line: 102 Other - Primary

Account	Description	Amount (\$)
451	Final Acct.	0.00

Line: 109 Other - Local

Account	Description	Amount (\$)
497	SHOULDER RESURF.	0.00

Line: 109 Other - Primary

Account	Description	Amount (\$)
467	SHOULDER RESURF.	0.00

Line: 126 Other - County

Account	Description	Amount (\$)
521	Non-Road Project	0.00

Line: 126 Other - Primary

Account	Description	Amount (\$)
459	IM Portion Lk/Ant Quinn	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Equipment	31,873.47
510	Vouchers	383,641.75
510	Materials	69,899.31
510	Receipts	(1,487.97)

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
510	Direct	31,873.47
511	Indirect	29,619.97
513	Dist. Exp.	77.45
514	Dist. Exp. Other	15,113.12
515	Admin	5,168.75
521	Non-Motorized	0.00

Year Ended - 2021

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

900	Capital Outlay	39.63
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Line: 156 All Other Charges - Local

Account	Description	Amount (\$)
490	Local Rd Struct - HM	140.13

Line: 156 All Other Charges - Primary

Account	Description	Amount (\$)
460	Prim Struct HM	0.00

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
460 038	577 Bridge	1,213.24
460.39	573 Bridge	1,245.66
490.037	Cheese Factory Bridge	2,020.24

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
460 038	577 Bridge	842.84
460 039	573 Bridge	865.36
490 037	Cheese Factory Bridge	1,403.46

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
513	Jury Duty,OJI,Physicals,CDL,Misc	10,121.37
513 720	Unemployment	0.00
513 723	Misc.	1,309.04
716.021	OPEB Actuarial	4,101.66

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
513 720	Unemployment	0.00
712	Jury Duty	0.00
716	On Job Injury	0.00
716.021	OPEB	0.00
722	Physical Examinations	0.00
722.01	Renewal Fees for CDL	0.00
723	Miscellaneous	0.00

Line: 193 Other - Cost of Operations

Account	Description	Amount (\$)
460 038	577 Over Sturgeon	24,068.08
460.039	Cty Rd 573 Bridge	11,311.02
466A	Primary Rd Struct - Maint	6,429.90
488A	Cheese Factory Bridge	764,664.76
496A	Local Rd Struct - Maint.	6,960.00

Year Ended - 2021

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

Line: 193 Other - Distributed Total

Account	Description	Amount (\$)
460 039	Cty. Rd 573 Bridge	380.45
460 38	Ct Rd 577 Sturgeon Bridge	809.53
466A	Prim. Struct. - Maint.	216.27
488A	Cheese Factory Bridge	25,719.50
496A	Local Struct. - Maint	234.10

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
705	Non Project Eengineering	8,157.43
712.02	Training,Mtg.	50,764.95
740.01	Township Estimates	4,559.29
745	GPS Internet	6,227.64
750	Safety Exp.	18,595.42
750-756	Engineering	71,711.42
754	Eng. Depreciation	10,310.57
790	Small Road Tools	0.00
792	Sign Exp.	5,172.73
793-794	Inv. Inspec. & Permit Work	10,719.02
795	Uncapitlized Small Road Equip	779.69
921-931	Utilities & Maint.	2,972.12
999	On Call Public Safety COVID	10,490.18

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
518	A/P	9,900.00

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
517	Receipts	(7,334.70)
517	GWOA	4,501.00
517	A/P	145,791.51

Line: 242 Expenditure10

Account	Description	Amount (\$)
459	Lk Antoine/Quinn Project	0.00
459.040	Lake Antoine Rd Soft Match	0.00

Line: 243 707 Other

Account	Description	Amount (\$)
707	Shop Truck	5,360.88
792	Equip. Rental	0.00
863	Leases	1,650.00
929	Greasing Equip.	0.00
930	Equip. Washing	0.00

Year Ended - 2021

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

Line: 244 244 Other

Account	Description	Amount (\$)
000	Y TV's 19 & 22 Dep & Utility to admin from indirect	12,846.43
703.02	Adm. Equip. Usage	5,168.75
731	Misc.	0.00
808	Professional Services	0.00
809	Bank Service Charges	400.77
810	Janitorial	3,182.79
812	Bottle Water Rental	819.90

Line: 245 245 Other

Account	Description	Amount (\$)
515 630	Overhead - Sundry Accts.	0.00

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
459	SHOULDERING	0.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
459	SHOULDERING	0.00

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
201	Restoration of Drainage	0.00

Line: 259 Other Primary System *Unit

Account	Description	Amount (\$)
459`	Gravel Shoulders Kimberly	0.00
521/459	Non Road & Final Acct.	0.00

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
201	Restoration of Drainage	0.00
459	Gravel Shoulders	0.00