

2021
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Benzie 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	\$2,617,567.38
2. Investments	251,886.37
3. Accounts Receivable :	
a. Michigan Transportation Fund	429,039.63
b. State Trunkline Maintenance	112,894.66
c. State Transportation Department - Other	128,625.68
d. Due on County Road Agreement	208,635.40
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	24,133.63

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	190,998.01
5. Road Materials	211,555.09
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	100,344.68
9. Other	

10. TOTAL ASSETS**\$4,275,680.53**

Year Ended - 2021

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$270,273.87
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	25,308.13
14. Advances	305,332.00
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	722,695.50
20. Local Road Fund	0.00
21. County Road Commission Fund	2,952,071.03
22. Total Fund Balances	3,674,766.53

23. TOTAL LIABILITIES AND FUND BALANCES**\$4,275,680.53**

Year Ended - 2021

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$12,708.00	
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	1,356,345.75		
27 a.Less: Accumulated Depreciation	(1,129,142.55)	227,203.20	
28. Equipment - Road	7,852,580.37		
28 a.Less: Accumulated Depreciation	(6,087,978.96)	1,764,601.41	
29. Equipment - Shop	166,256.21		
29 a.Less: Accumulated Depreciation	(153,948.99)	12,307.22	
30. Equipment - Engineers	39,344.90		
30 a.Less: Accumulated Depreciation	(39,344.90)	0.00	
31. Equipment - Yard and Storage	443,174.32		
31 a.Less: Accumulated Depreciation	(275,561.08)	167,613.24	
32. Equipment and Furniture - Office	67,718.68		
32 a.Less: Accumulated Depreciation	(42,610.08)	25,108.60	
33. Infrastructure	28,929,101.47		
33 a.Less: Accumulated Depreciation	(8,360,197.33)	20,568,904.14	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		\$22,778,445.81
Equities			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	2,209,541.67	
	37 d.Infrastructure	20,568,904.14	
	38. Total Equities		\$22,778,445.81
Long Term Debt			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		88,831.48	
42. Installment/Lease Purchase Payable		228,775.70	
43. Other		0.00	
	44. Total Liabilities		\$317,607.18
Fiduciary Fund			
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	\$0.00	\$0.00	\$1,164,706.84	\$1,164,706.84
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	1,164,706.84	1,164,706.84
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	54,324.61	54,324.61
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	224,833.47	0.00	0.00	224,833.47
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	224,833.47	0.00	0.00	224,833.47
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	6,452.49	3,547.51		10,000.00
58. Snow Removal	0.00	241,071.59		241,071.59
59. Urban Road	0.00	0.00		0.00
60. Allocation	2,936,835.13	1,614,638.33		4,551,473.46
61. Total MTF	2,943,287.62	1,859,257.43		4,802,545.05
<u>Other</u>				
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
<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)	49,856.17	0.00		49,856.17
68. Forest Road (E)	43,381.33	0.00		43,381.33
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	93,237.50	0.00		93,237.50
72. Total State Sources	\$3,036,525.12	\$1,859,257.43	\$0.00	\$4,895,782.55

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	326,253.32	0.00	326,253.32
75. Other	0.00	257,165.68	535.15	257,700.83
76. Total Contributions	0.00	583,419.00	535.15	583,954.15
Charges for Service				
77. Trunkline Maintenance	0.00		855,651.52	855,651.52
78. Trunkline Non-maintenance	0.00		150,109.07	150,109.07
79. Salvage Sales	0.00	0.00	5,631.55	5,631.55
80. Other	0.00	0.00	185,115.52	185,115.52
81. Total Charges	0.00	0.00	1,196,507.66	1,196,507.66
Interest and Rents				
82. Interest Earned	970.89	0.00	1,597.59	2,568.48
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	970.89	0.00	1,597.59	2,568.48
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	5,605.51	5,605.51
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	0.00	0.00
91. Total Other	0.00	0.00	5,605.51	5,605.51
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	\$3,262,329.48	\$2,442,676.43	\$2,423,277.36	\$8,128,283.27

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	1,165,790.87	503,401.70		1,669,192.57
105. Structures	0.00	0.00		0.00
106. Safety Projects	1,776.48	0.00		1,776.48
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	0.00	232,545.28		232,545.28
110. Total Preservation - Struct. Imp.	1,167,567.35	735,946.98		1,903,514.33
Maintenance				
111. Roads	830,028.74	1,736,253.96		2,566,282.70
112. Structures	0.00	0.00		0.00
113. Roadside Parks	1,291.19	163.09		1,454.28
114. Winter Maintenance	422,658.19	322,684.13		745,342.32
115. Traffic Control	60,819.29	21,803.46		82,622.75
116. Total Maintenance	1,314,797.41	2,080,904.64		3,395,702.05
117. Total Construction, Preservation And Maintenance	2,482,364.76	2,816,851.62		5,299,216.38
Other				
118. Trunkline Maintenance	0.00		855,651.52	855,651.52
119. Trunkline Non-maintenance	0.00		150,109.07	150,109.07
120. Administrative Expense	216,749.17	245,955.09		462,704.26
121. Equipment - Net	124,654.63	257,686.95	106,091.48	488,433.06
122. Capital Outlay - Net	0.00	0.00	225,597.29	225,597.29
123. Debt Principal Payment	0.00	0.00	36,315.24	36,315.24
124. Interest Expense	0.00	0.00	9,501.12	9,501.12
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	341,403.80	503,642.04	1,383,265.72	2,228,311.56
128. Total Expenditures	\$2,823,768.56	\$3,320,493.66	\$1,383,265.72	\$7,527,527.94

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	\$3,262,329.48	\$2,442,676.43	\$2,423,277.36	\$8,128,283.27
130. Total Expenditures	2,823,768.56	3,320,493.66	1,383,265.72	7,527,527.94
131. Excess of Revenues Over (Under) Expenditures	438,560.92	(877,817.23)	1,040,011.64	600,755.33
132. Optional Transfers				
132 a. Primary to Local (50%)	(877,215.23)	877,215.23		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	(877,215.23)	877,215.23		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(438,654.31)	(602.00)	1,040,011.64	600,755.33
136. Beginning Fund	1,161,349.81	602.00	1,912,059.39	3,074,011.20
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,161,349.81	602.00	1,912,059.39	3,074,011.20
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$722,695.50	\$0.00	\$2,952,071.03	\$3,674,766.53

Year Ended - 2021

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$424,473.06	
142. Depreciation	<u>642,708.05</u>	
143. Other	<u>410,944.50</u>	
144. Total Direct		<u>1,478,125.61</u>

145. Indirect Equipment Expense		<u>349,165.79</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>199,317.81</u>	
148. Total Operating		<u>\$199,317.81</u>

149. TOTAL EQUIPMENT EXPENSE	<u>\$2,026,609.21</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>10,716.54</u>	<u>41,952.63</u>		<u>52,669.17</u>
152. Maintenance	<u>381,846.51</u>	<u>755,689.25</u>		<u>1,137,535.76</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	4,446.53	4,446.53
154. MDOT	<u>0.00</u>		<u>270,013.76</u>	<u>270,013.76</u>
155. Other Reimbursable Charges	<u>0.00</u>	13,867.32	0.00	13,867.32
156. All Other Charges	<u>0.00</u>	<u>0.00</u>	<u>59,643.61</u>	<u>59,643.61</u>
157. Total Equipment Rental Credits	<u>392,563.05</u>	<u>811,509.20</u>	<u>334,103.90</u>	<u>1,538,176.15</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>488,433.06</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$392,563.05</u>	<u>\$811,509.20</u>	<u>\$334,103.90</u>	<u>\$1,538,176.15</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	25.52 %	52.76 %	21.72 %	100.00 %
161. Prorated Total Equipment Expense	<u>517,217.68</u>	<u>1,069,196.15</u>	<u>440,195.38</u>	<u>2,026,609.21</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>124,654.63</u>	<u>257,686.95</u>	<u>106,091.48</u>	<u>488,433.06</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.	6,834.27	11,281.63
165. Primary Maintenance	251,564.55	415,268.52
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	36,737.14	60,643.59
168. Local Maintenance	381,933.61	630,474.39
169. Inventory	1,809.50	2,987.02
170. Equipment Expense - Direct	160,133.59	264,339.47
171. Equipment Expense - Indirect	48,648.46	80,306.12
172. Equipment Expense - Operating	0.00	0.00
173. Administration	186,399.72	307,698.11
174. State Trunkline Maintenance	179,773.86	
175. Sundry Account Rec.	6,457.17	
176. Capital Outlay	0.00	0.00
177. Other	372,755.51	0.00
178. Total Payroll	\$1,633,047.38	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$1,633,047.38	Total Distributive \$1,772,998.85

	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	\$180,126.40	\$19,958.49	\$1,330,958.15	\$516,162.61	\$14,208.75	\$47,792.71	\$2,109,207.11
182. Less: Benefits Recovered	(25,849.98)	(2,864.25)	(190,991.60)	(69,085.53)	(1,761.94)	(6,523.79)	(297,077.09)
183. Less: Refunds	0.00	0.00	(101.20)	(34,764.67)	(1,931.30)	(2,334.00)	(39,131.17)
184. Benefits to be Distributed	154,276.42	17,094.24	1,139,865.35	412,312.41	10,515.51	38,934.92	1,772,998.85
185. Applicable Labor Cost	1,074,060.84	1,074,060.84	1,074,060.84	1,074,060.84	1,074,060.84	1,074,060.84	
186. Factor	0.143638	0.015916	1.061267	0.383882	0.009790	0.036250	1.650743

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.	1,143,590.37	23,976.98
189. Primary Maintenance	1,287,796.92	27,000.47
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	720,833.68	15,113.29
192. Local Maintenance	2,038,171.53	42,733.14
193. Other	0.00	0.00
194. TOTAL	\$5,190,392.50	\$108,823.88

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	218.98	7,291.16	(8,209.74)	0.00	109,523.48	\$108,823.88
196. Applicable Operation Cost	5,190,392.50	5,190,392.50	5,190,392.50	5,190,392.50	5,190,392.50	
197. Factor	0.000042	0.001405	(0.001582)	0.000000	0.021101	\$0.020966

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.	53,345.36	164,665.27	1,114,221.99	571,281.71	1,167,567.35	735,946.98
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,235,439.39	1,931,922.96	79,358.02	148,981.68	1,314,797.41	2,080,904.64
202. Total	<u>\$1,288,784.75</u>	<u>\$2,096,588.23</u>	<u>\$1,193,580.01</u>	<u>\$720,263.39</u>	<u>\$2,482,364.76</u>	<u>\$2,816,851.62</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	\$176,177.64	\$3,596.22
204. Fringe Benefits	280,631.11	5,952.82
205. Equipment Rental	265,522.65	4,491.11
206. Materials	61,530.61	124,309.22
207. Handling Charges	0.00	0.00
208. Overhead	71,843.89	11,759.70
209. Other	0.00	0.00
210. Total Charges for Current Year	\$855,705.90	\$150,109.07
211. Beginning Balance	81,669.70	20,667.62
212. Sub-Total	937,375.60	170,776.69
213. Less Credits	(824,480.94)	(42,151.01)
214. Ending Balance	\$112,894.66	\$128,625.68

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)	913,502.86
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	5,854.10
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$919,356.96</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	919,356.96	919,356.96
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	919,356.96	919,356.96
227. Less: Depreciation and Depletion 968	0.00	0.00	(693,759.67)	(693,759.67)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$225,597.29</u>	<u>\$225,597.29</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	1,983,944.38	1,983,944.38
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	0.00	5,605.51	5,605.51

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>\$4,802,545.05</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>462,704.26</u>
234. Total Capital Outlay (from Page 13)			<u>919,356.96</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>36,315.24</u>
236. Interest Expense (from Page 6 Expenditures)			<u>9,501.12</u>
236 a. Total Deductions			<u>1,427,877.58</u>
236 b. Adjusted MTF Returns			<u>3,374,667.47</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$1,167,567.35</u>	<u>\$735,946.98</u>	<u>1,903,514.33</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,314,797.41</u>	<u>2,080,904.64</u>	<u>3,395,702.05</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(274,689.64)</u>	<u>0.00</u>	<u>(274,689.64)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>2,207,675.12</u>	<u>2,816,851.62</u>	<u>5,024,526.74</u>
241. 90% of Adjusted MTF Returns			<u>3,037,200.72</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>0.00</u>	<u>314,012.84</u>	<u>109,458.35</u>	<u>203,684.02</u>	<u>182,588.05</u>
Fiscal Year	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Expenditures (\$)	<u>46,131.37</u>	<u>279,481.73</u>	<u>0.00</u>	<u>174,115.48</u>	<u>0.00</u>
242. TOTAL					<u>\$1,309,471.84</u>

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

$$\underline{4,802,545.05} \times .10 = \underline{480,254.51}$$

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	\$33,519.88
712-724	Fringe Benefits - Shop Employees	80,306.12
721	Drug Testing	1,984.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	7,359.82
734	Safety Supplies - Shop	2,617.40
736	Tire Shop Supplies	0.00
737	Shop Supplies	95,849.56
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	9,617.68
807	Data Processing - Shop	0.00
810	Education Expense - Shop	8,463.05
850-859	Communications - Shop	3,498.51
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	250.00
875	Insurance - Shop Buildings	0.00
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	28,652.02
931	Buildings Repairs and Maintenance	29,892.53
932	Yard and Storage Repairs and Maintenance	7,790.21
933	Shop Equipment Repairs and Maintenance	2,332.44
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	22,237.92
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	19,876.90
968	Depreciation - Stockroom Expense	0.00
707	Other:	(5,082.25)
	243. TOTAL	\$349,165.79

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	\$185,643.96
709-714	Administrative Leave	0.00
724	Fringe Benefits	307,698.04
727	Postage	0.00
728	Office Supplies	23,038.45
730	Dues and Subscriptions	1,115.76
801	Contractual Services	13,885.88
803	Legal Services	18,156.78
804	Auditing and Accounting Services	5,039.50
807	Data Processing	0.00
810	Education	175.00
850-853	Communications	2,835.07
861	Travel and Mileage	491.14
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	533.80
875	Insurance - Building and Contents	0.00
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	1,459.66
931	Building Repair/Maintenance	3,229.49
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	1,112.76
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	3,681.16
	Other:	62.43
	244. TOTAL	\$568,158.88
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(21,794.90)
629	Overhead - State Trunkline Maintenance	(83,609.77)
691	Purchase Discounts	(49.95)
	Other:	0.00
	Total Credits to Administrative Expense	\$(105,454.62)
	245. Net Administrative Expense	\$462,704.26

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>
CR 665 Bendon Road	Inland Township	43,381.33	Resurfacing
246. Total		<u>\$43,381.33</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	0.41 mi.	x \$11,613.49	1.00 mi.	\$11,732.05
252. Resurfacing	11.20 mi.	1,154,177.38	5.96 mi.	491,669.65
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	0.39 ea.	1,776.48	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.	232,545.28
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	0.00 ea.	0.00
260. Subtotals		1,167,567.35		735,946.98
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		\$1,167,567.35		\$735,946.98

*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 (\$)
Almira	63.32	0.00	187,490.52	23.93	0.00	64,467.42	3,873	81,487.92
Benzonia	42.63	0.00	126,227.43	18.11	0.00	48,788.34	2,734	57,523.36
Blaine	20.00	0.00	59,220.00	13.65	0.00	36,773.10	484	10,183.36
Colfax	40.44	0.00	119,742.84	16.27	0.00	43,831.38	677	14,244.08
Crystal Lake	22.59	0.00	66,888.99	12.90	0.00	34,752.60	1,065	22,407.60
Gilmore	8.68	0.00	25,701.48	5.11	0.00	13,766.34	791	16,642.64
Homestead	47.91	0.00	141,861.51	19.27	0.00	51,913.38	2,329	49,002.16
Inland	48.98	0.00	145,029.78	24.99	0.00	67,323.06	2,386	50,201.44
Joyfield	26.33	0.00	77,963.13	5.75	0.00	15,490.50	763	16,053.52
Lake	26.49	0.00	78,436.89	9.91	0.00	26,697.54	694	14,601.76
Platte	47.24	0.00	139,877.64	17.54	0.00	47,252.76	343	7,216.72
Weldon	51.43	0.00	152,284.23	12.82	0.00	34,537.08	579	12,182.16
266. Totals	446.04	0.00	\$1,320,724.44	180.25	0.00	\$485,593.50	16,718	\$351,746.72
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* (\$)
ALMIRA	0.00	127,309.38	127,309.38	30,572.79
BENZONIA	0.00	0.00	0.00	18,765.35
BLAINE	0.00	0.00	0.00	501.27
COLFAX	0.00	0.00	0.00	6,767.15
CRYSTAL LAKE	0.00	25,116.72	25,116.72	127,977.53
GILMORE	0.00	0.00	0.00	630.38
HOMESTEAD	0.00	49,234.40	49,234.40	20,769.75
INLAND	0.00	118,300.50	118,300.50	62,714.37
JOYFIELD	0.00	274,618.50	274,618.50	4,594.98
LAKE	0.00	26,160.19	26,160.19	30,082.41
PLATTE	0.00	119,601.20	119,601.20	13,292.44
WELDON	0.00	0.00	0.00	9,584.90
267. Totals	\$0.00	\$740,340.89	\$740,340.89	\$326,253.32

*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: Overlay-1-1/2"

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A459-604-001	132,866.26	06/11/2021	Asphalt
A459-608-001	377,053.44	07/01/2021	Asphalt
A459-665-001	145,738.20	06/09/2021	Asphalt
A459-667-001	106,076.28	07/21/2021	Asphalt
A459-687-001	79,969.85	06/10/2021	Asphalt
A459-687-0011	10,805.71	06/10/2021	Asphalt
A489-01-001	106,386.18	06/09/2021	Asphalt
A489-01-002	20,167.64	05/20/2021	Asphalt
A489-02-001	52,886.68	05/18/2021	Asphalt
A489-07-001	6,820.42	05/17/2021	Asphalt
A489-07-002	19,339.77	05/17/2021	Asphalt
A489-08-001	73,472.84	07/16/2021	Asphalt
A489-08-002	116,301.70	06/17/2021	Asphalt
A489-08-003	71,177.72	06/14/2021	Asphalt
A489-12-001	25,116.72	05/17/2021	Asphalt

Work Type: Reconstruction - 6" base, 3" top

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A459-608-1013	301,667.64	07/09/2021	Asphalt

Year Ended - 2021

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

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	Sundry A/R	22,684.95
045	Permit fees receivable	1,448.68

Line: 9 Other (Identify)

Account	Description	Amount (\$)
123	Prepaid expenses	100,344.68

Line: 49 Specify - County

Account	Description	Amount (\$)
451	Permits	54,324.61

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
000	Safety Funds-Local	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510	Rural	0.00

Line: 70 EDF-Other - Primary

Account	Description	Amount (\$)
551	State Grant-MDOT	0.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
675	Other Govt Contributions	535.15

Line: 75 CFL-Other - Local

Account	Description	Amount (\$)
675	CRA Contributions	170,001.68
675	GT Band	87,164.00

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
583	Sale of Fed Aid	0.00
675	CRA Contributions	0.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
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Year Ended - 2021

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

627-1	State T/L Audit refund	184,975.00
644	Sale of Maps	50.00
675	Other Contributions	90.52

Line: 90 Other2 Other - Primary

Account	Description	Amount (\$)
675	GT Band Participation	0.00

Line: 109 Other - Local

Account	Description	Amount (\$)
A489	Culverts	232,545.28

Line: 109 Other - Primary

Account	Description	Amount (\$)
A459	Seal coat/crack filling	0.00

Line: 126 Other - County

Account	Description	Amount (\$)
490	Village of Lake Ann	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Parts and Misc	410,944.50

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
000	All Other	0.00
a510	Direct Operating Exp	2,982.40
a511	Indirect Operating Exp	6,897.90
a514	Dist Exp-Non Labor	49,763.31
a515	Administrative	0.00

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
a514	Other	0.00

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
A514	Other Overhead	372,755.51

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
a513	Other Fringe Benefits	47,792.71

Year Ended - 2021

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

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
a514	Other	(6,523.79)

Line: 183 Less Refunds - Other

Account	Description	Amount (\$)
725	Other	(2,334.00)

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
a514	Truck Loading	0.00
a514	Sign Shop, PPE	10,992.86
a514	Employee Meetings	443.14
a514	Miscellaneous	454.82
a514	Research Roads	0.00
a514	Engineering Supplies	431.20
a514	Pit Maintenance	67,660.85
a514	State Building Partic.Depn	4,142.88
a514	Unallocated roads	19,273.07
a514	Personal protection	6,124.66

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
a518	Vouchers	0.00

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
a517	Vouchers	0.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
A459	Homestead	0.00

Line: 243 707 Other

Account	Description	Amount (\$)
875	Shop Building Insurance	(10,312.54)
878	Vehicle Insurance	(6,203.75)
A511	Fuel Station Repair/Maintenance	5,600.24
A511	Underground Storage Insurance	0.00
A511	Camera System Maint.	5,234.41
A511	Shop Tools	599.39

Line: 244 244 Other

Account	Description	Amount (\$)
732-0	Maps	0.00

Year Ended - 2021

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

921-0	Bank Fees	62.43
A515	Engineering Supplies	0.00

Line: 255 Intersection Improvements Primary System *Unit

Account	Description	Amount (\$)
A459-903	Pioneer/King Curve	0.39

Line: 257 Other Local System *Unit

Account	Description	Amount (\$)
A489	Other	0.00
A489	Lake Accesses	0.00

Line: 257 Other Local System Expenditure

Account	Description	Amount (\$)
A489	Culvert replacement	232,545.28

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
A459	Pioneer/King Curve	0.00
A459	Safety re-alignment	0.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
A459	Safety re-alignmnet	0.00

Line: 259 Other Local System *Unit

Account	Description	Amount (\$)
A489	Culverts	0.00

Line: 259 Other Primary System *Unit

Account	Description	Amount (\$)
A459	Future Fed Projects-Engineering Costs	0.00
A459	Crack fill-seal coat	0.00

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
A459	Crack fill-seal coat	0.00

Line: 261 Replacement Local System Expenditure

Account	Description	Amount (\$)
A489-945	Hooker Road Bridge	0.00