

2021
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Ogemaw 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	\$745,866.60
2. Investments	2,896,016.86
3. Accounts Receivable :	
a. Michigan Transportation Fund	517,050.75
b. State Trunkline Maintenance	38,597.66
c. State Transportation Department - Other	76,589.52
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	125.66

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	437,834.10
5. Road Materials	309,725.86
6. Equipment Materials and Parts	33,942.46
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS**\$5,055,749.47**

Year Ended - 2021

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$220,804.16
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	30,081.32
14. Advances	239,327.99
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	16,675.90
17. Deferred Revenue	0.00
18. Other	0.00

Fund Balances

19. Primary Road Fund	2,825,981.47
20. Local Road Fund	185,317.52
21. County Road Commission Fund	1,537,561.11
22. Total Fund Balances	4,548,860.10

23. TOTAL LIABILITIES AND FUND BALANCES**\$5,055,749.47**

Year Ended - 2021

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$140,493.00
25. Land Improvements	\$25,899,779.29	
25 a.Less: Accumulated Depreciation	0.00	25,899,779.29
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	1,576,241.47	
27 a.Less: Accumulated Depreciation	(1,122,129.04)	454,112.43
28. Equipment - Road	8,555,402.67	
28 a.Less: Accumulated Depreciation	(7,006,909.81)	1,548,492.86
29. Equipment - Shop	194,325.19	
29 a.Less: Accumulated Depreciation	(172,807.24)	21,517.95
30. Equipment - Engineers	4,651.57	
30 a.Less: Accumulated Depreciation	(2,684.77)	1,966.80
31. Equipment - Yard and Storage	300,552.53	
31 a.Less: Accumulated Depreciation	(272,145.33)	28,407.20
32. Equipment and Furniture - Office	191,189.71	
32 a.Less: Accumulated Depreciation	(169,706.31)	21,483.40
33. Infrastructure	19,898,147.97	
33 a.Less: Accumulated Depreciation	(12,516,025.52)	7,382,122.45
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$35,498,375.38
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	28,116,252.93
	37 d.Infrastructure	7,382,122.45
	38. Total Equities	\$35,498,375.38
 <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		186,718.02
42. Installment/Lease Purchase Payable		18,762.48
43. Other		4,671,467.00
	44. Total Liabilities	\$4,876,947.50
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$354,457.54

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	50,650.00	50,650.00
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	0.00	0.00	0.00	0.00
56. Total Federal Sources	0.00	0.00	0.00	0.00
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,128.25	3,871.75		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	0.00	0.00		0.00
60. Allocation	3,372,624.02	2,130,778.01		5,503,402.03
61. Total MTF	3,378,752.27	2,134,649.76		5,513,402.03
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	0.00	0.00	0.00	0.00
Economic Development Fund				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	0.00	0.00		0.00
68. Forest Road (E)	0.00	70,000.00		70,000.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	0.00	70,000.00		70,000.00
72. Total State Sources	\$3,378,752.27	\$2,204,649.76	\$0.00	\$5,583,402.03

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	\$2,780.60	\$0.00	\$2,780.60
74. Township Contr.	4,840.50	663,870.94	0.00	668,711.44
75. Other	428,729.36	44,184.29	0.00	472,913.65
76. Total Contributions	433,569.86	710,835.83	0.00	1,144,405.69
Charges for Service				
77. Trunkline Maintenance	0.00		780,529.47	780,529.47
78. Trunkline Non-maintenance	0.00		242,063.92	242,063.92
79. Salvage Sales	0.00	0.00	10,640.63	10,640.63
80. Other	0.00	0.00	2,846.31	2,846.31
81. Total Charges	0.00	0.00	1,036,080.33	1,036,080.33
Interest and Rents				
82. Interest Earned	1,347.31	100.89	1,296.49	2,744.69
83. Property Rentals	0.00	0.00	1.00	1.00
84. Total Interest/Rents	1,347.31	100.89	1,297.49	2,745.69
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	2,041.38	2,041.38
88. Gain (Loss) Equip. Disp.	0.00	0.00	48,232.50	48,232.50
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	53,189.97	53,189.97
91. Total Other	0.00	0.00	103,463.85	103,463.85
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	\$3,813,669.44	\$2,915,586.48	\$1,191,491.67	\$7,920,747.59

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	628,892.49	558,183.49		1,187,075.98
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.	628,892.49	558,183.49		1,187,075.98
Maintenance				
111. Roads	1,056,239.92	2,526,233.07		3,582,472.99
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	263,589.52	442,184.53		705,774.05
115. Traffic Control	29,573.95	48,942.98		78,516.93
116. Total Maintenance	1,349,403.39	3,017,360.58		4,366,763.97
117. Total Construction, Preservation And Maintenance	1,978,295.88	3,575,544.07		5,553,839.95
Other				
118. Trunkline Maintenance	0.00		750,349.09	750,349.09
119. Trunkline Non-maintenance	0.00		242,063.92	242,063.92
120. Administrative Expense	127,941.60	231,239.83		359,181.43
121. Equipment - Net	29,587.83	61,884.18	18,829.01	110,301.02
122. Capital Outlay - Net	0.00	0.00	(44,365.76)	(44,365.76)
123. Debt Principal Payment	0.00	0.00	91,880.69	91,880.69
124. Interest Expense	0.00	0.00	1,351.23	1,351.23
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	72,242.36	72,242.36
127. Total Other	157,529.43	293,124.01	1,132,350.54	1,583,003.98
128. Total Expenditures	\$2,135,825.31	\$3,868,668.08	\$1,132,350.54	\$7,136,843.93

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	\$3,813,669.44	\$2,915,586.48	\$1,191,491.67	\$7,920,747.59
130. Total Expenditures	2,135,825.31	3,868,668.08	1,132,350.54	7,136,843.93
131. Excess of Revenues Over (Under) Expenditures	1,677,844.13	(953,081.60)	59,141.13	783,903.66
132. Optional Transfers				
132 a. Primary to Local (50%)	(700,000.00)	700,000.00		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	(700,000.00)	700,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	977,844.13	(253,081.60)	59,141.13	783,903.66
136. Beginning Fund	1,848,137.34	138,399.12	1,778,419.98	3,764,956.44
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,848,137.34	138,399.12	1,778,419.98	3,764,956.44
139. Interfund Transfer(County to Primary and/or Local)	0.00	300,000.00	(300,000.00)	0.00
140. Ending Fund Balance	\$2,825,981.47	\$185,317.52	\$1,537,561.11	\$4,548,860.10

Year Ended - 2021

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$462,074.31	
142. Depreciation	<u>543,197.43</u>	
143. Other	<u>240,977.54</u>	
144. Total Direct		<u>1,246,249.28</u>

145. Indirect Equipment Expense		<u>374,854.33</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>231,626.76</u>	
148. Total Operating		<u>\$231,626.76</u>

149. TOTAL EQUIPMENT EXPENSE \$1,852,730.37**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>149,009.33</u>	<u>93,312.93</u>		<u>242,322.26</u>
152. Maintenance	<u>318,390.76</u>	<u>884,273.75</u>		<u>1,202,664.51</u>
153. Inventory Operations	0.00	0.00	1,968.12	1,968.12
154. MDOT	0.00		<u>233,532.81</u>	<u>233,532.81</u>
155. Other Reimbursable Charges	0.00	0.00	<u>61,941.65</u>	<u>61,941.65</u>
156. All Other Charges	0.00	0.00	0.00	0.00
157. Total Equipment Rental Credits	<u>467,400.09</u>	<u>977,586.68</u>	<u>297,442.58</u>	<u>1,742,429.35</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>110,301.02</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$467,400.09</u>	<u>\$977,586.68</u>	<u>\$297,442.58</u>	<u>\$1,742,429.35</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	26.82 %	56.10 %	17.07 %	100.00 %
161. Prorated Total Equipment Expense	<u>496,987.92</u>	<u>1,039,470.86</u>	<u>316,271.59</u>	<u>1,852,730.37</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>29,587.83</u>	<u>61,884.18</u>	<u>18,829.01</u>	<u>110,301.02</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.	76,636.09	103,390.58
165. Primary Maintenance	156,485.11	211,115.76
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	48,153.37	64,964.23
168. Local Maintenance	336,431.51	453,883.39
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	196,702.02	265,372.82
171. Equipment Expense - Indirect	72,989.87	98,471.42
172. Equipment Expense - Operating	0.00	0.00
173. Administration	163,232.25	220,218.40
174. State Trunkline Maintenance	186,298.83	
175. Sundry Account Rec.	10,487.08	
176. Capital Outlay	12,070.30	0.00
177. Other	2,214.59	2,987.73
178. Total Payroll	\$1,261,701.02	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$1,261,701.02	Total Distributive \$1,420,404.33

	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	\$261,459.35	\$31,170.00	\$951,494.82	\$464,187.70	\$7,197.00	\$3,047.50	\$1,718,556.37
182. Less: Benefits Recovered	(44,892.25)	(5,351.85)	(163,370.50)	(79,700.46)	(1,235.72)	(523.25)	(295,074.03)
183. Less: Refunds	(30.00)	(3,048.00)	0.00	0.00	0.00	0.00	(3,078.00)
184. Benefits to be Distributed	216,537.10	22,770.15	788,124.32	384,487.24	5,961.28	2,524.25	1,420,404.34
185. Applicable Labor Cost	1,052,844.81	1,052,844.81	1,052,844.81	1,052,844.81	1,052,844.81	1,052,844.81	
186. Factor	0.205669	0.021627	0.748566	0.365189	0.005662	0.002398	1.349111

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.	\$632,333.00	\$(3,436.53)
188. Primary Preservation - Struct Imp.	0.00	0.00
189. Primary Maintenance	1,356,782.67	(7,373.68)
190. Local Construction/Cap. Imp.	561,236.11	(3,050.14)
191. Local Preservation - Struct. Imp.	0.00	0.00
192. Local Maintenance	3,033,861.70	(16,488.07)
193. Other	0.00	0.00
194. TOTAL	\$5,584,213.48	\$(30,348.42)

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	593.46	11,303.82	(47,502.05)	0.00	5,256.36	\$(30,348.41)
196. Applicable Operation Cost	5,584,213.48	5,584,213.48	5,584,213.48	5,584,213.48	5,584,213.48	
197. Factor	0.000106	0.002024	(0.008506)	0.000000	0.000941	\$(0.005435)

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.	393,561.50	346,679.39	235,330.99	211,504.10	628,892.49	558,183.49
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	786,230.56	2,028,831.50	563,172.83	988,529.08	1,349,403.39	3,017,360.58
202. Total	<u>\$1,179,792.06</u>	<u>\$2,375,510.89</u>	<u>\$798,503.82</u>	<u>\$1,200,033.18</u>	<u>\$1,978,295.88</u>	<u>\$3,575,544.07</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	\$176,180.96	\$10,117.87
204. Fringe Benefits	247,984.20	14,559.40
205. Equipment Rental	219,670.42	13,862.39
206. Materials	35,764.36	184,561.06
207. Handling Charges	0.00	0.00
208. Overhead	70,724.03	18,963.20
209. Other	0.00	0.00
210. Total Charges for Current Year	\$750,323.97	\$242,063.92
211. Beginning Balance	185,433.01	117,817.32
212. Sub-Total	935,756.98	359,881.24
213. Less Credits	(897,159.32)	(283,291.72)
214. Ending Balance	\$38,597.66	\$76,589.52

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)	5,000.00
217. Equipment Road (976, 981)	549,318.43
218. Equipment Shop (977)	5,202.99
219. Equipment Engineers (978)	1,690.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	604.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$561,815.42</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	561,815.42	561,815.42
225. Less: Equipment Retirements 689	0.00	0.00	(727.49)	(727.49)
226. Sub-total	0.00	0.00	561,087.93	561,087.93
227. Less: Depreciation and Depletion 968	0.00	0.00	(605,453.69)	(605,453.69)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(44,365.76)</u>	<u>\$(44,365.76)</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	27,438,499.02	27,438,499.02
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>0.00</u>	<u>0.00</u>	<u>48,232.50</u>	<u>48,232.50</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>\$5,513,402.03</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>359,181.43</u>
234. Total Capital Outlay (from Page 13)			<u>561,815.42</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>91,880.69</u>
236. Interest Expense (from Page 6 Expenditures)			<u>1,351.23</u>
236 a. Total Deductions			<u>1,014,228.77</u>
236 b. Adjusted MTF Returns			<u>4,499,173.26</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$628,892.49</u>	<u>\$558,183.49</u>	<u>1,187,075.98</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,349,403.39</u>	<u>3,017,360.58</u>	<u>4,366,763.97</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>1,978,295.88</u>	<u>3,575,544.07</u>	<u>5,553,839.95</u>
241. 90% of Adjusted MTF Returns			<u>4,049,255.93</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>357,900.72</u>	<u>482,706.91</u>	<u>264,340.73</u>	<u>553,298.55</u>	<u>661,810.72</u>
Fiscal Year	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Expenditures (\$)	<u>669,514.38</u>	<u>262,871.80</u>	<u>468,014.05</u>	<u>484,199.55</u>	<u>326,537.74</u>
242. TOTAL					<u>\$4,531,195.15</u>

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

$$\underline{5,513,402.03} \times .10 = \underline{551,340.20}$$

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	\$42,644.80
712-724	Fringe Benefits - Shop Employees	57,532.55
721	Drug Testing	672.05
728	Office Supplies - Shop	1,187.48
731	Janitor Supplies - Shop	989.22
733	Welding Supplies	1,656.15
734	Safety Supplies - Shop	5,340.18
736	Tire Shop Supplies	4,318.78
737	Shop Supplies	41,082.24
791	Equipment Material/Parts Inventory Adjustment	0.39
801	Contractual Services - Shop	3,149.25
805	Health Services	160.00
806	Laundry Services	3,489.59
807	Data Processing - Shop	0.00
810	Education Expense - Shop	10,289.54
850-859	Communications - Shop	3,903.11
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	1,102.62
875	Insurance - Shop Buildings	8,853.84
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	18,386.95
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	27,812.09
931	Buildings Repairs and Maintenance	18,258.48
932	Yard and Storage Repairs and Maintenance	11,159.93
933	Shop Equipment Repairs and Maintenance	36,521.61
934	Office Equipment Repairs and Maintenance	948.39
941	Equipment Rental - Shop Pickup/Wrecker	19,848.95
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	43,619.78
968	Depreciation - Storage Building	3,491.79
968	Depreciation - Shop Equipment	4,713.63
968	Depreciation - Stockroom Expense	0.00
707	Other:	3,720.94
	243. TOTAL	\$374,854.33

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	\$162,572.25
709-714	Administrative Leave	0.00
724	Fringe Benefits	220,218.46
727	Postage	1,808.68
728	Office Supplies	2,682.13
730	Dues and Subscriptions	11,849.94
801	Contractual Services	5,008.53
803	Legal Services	4,080.54
804	Auditing and Accounting Services	13,145.00
807	Data Processing	8,915.00
810	Education	0.00
850-853	Communications	4,447.12
861	Travel and Mileage	444.68
862	Freight	53.46
873	Public Relations	0.00
874	Advertising	849.05
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	631.50
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	3,367.38
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	2,732.07
942	Building Rental	0.00
955-956	Miscellaneous	620.29
966-967	Overhead	0.00
968	Depreciation - Buildings	5,063.08
968	Depreciation - Engineering Equipment	184.56
968	Depreciation - Office Equipment and Furniture	5,183.42
	Other:	6,945.89
	244. TOTAL	\$460,803.03
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(218.40)
629	Overhead - State Trunkline Maintenance	(89,687.23)
691	Purchase Discounts	(24.78)
	Other:	(11,691.19)
	Total Credits to Administrative Expense	\$(101,621.60)
	245. Net Administrative Expense	\$359,181.43

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>
Esmond Road	Cumming Township	70,000.00	Reconstruction
	246. Total	<u>\$70,000.00</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	1.00	mi. x	\$608,647.57	0.50	mi.	\$201,916.13
252. Resurfacing	0.00	mi.	11,615.05	0.42	mi.	49,342.50
253. Gravel Surfacing	0.30	mi.	8,629.87	13.63	mi.	306,924.86
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			628,892.49			558,183.49
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			\$628,892.49			\$558,183.49

*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 (\$)
Churchill	33.33	0.00	98,690.14	10.57	0.00	28,475.58	1,713	36,041.52
Cumming	36.75	0.00	108,816.75	5.87	0.00	15,813.78	698	14,685.92
Edwards	32.94	0.00	97,535.34	16.12	0.00	43,427.28	1,413	29,729.52
Foster	142.94	0.00	423,245.35	32.84	0.00	88,470.96	843	17,736.72
Goodar	18.67	0.00	55,281.87	18.92	0.00	50,970.48	398	8,373.92
Hill	37.81	0.00	111,955.41	22.60	0.00	60,884.40	1,361	28,635.44
Horton	17.42	0.00	51,580.62	21.76	0.00	58,621.44	927	19,504.08
Klacking	29.88	0.00	88,474.68	19.66	0.00	52,964.04	614	12,918.56
Logan	25.02	0.00	74,084.22	21.64	0.00	58,298.16	551	11,593.04
Mills	46.98	0.00	139,107.78	14.59	0.00	39,305.46	4,291	90,282.64
Ogemaw	32.11	0.00	95,077.71	2.04	0.00	5,495.76	1,223	25,731.92
Richland	29.79	0.00	88,208.19	28.91	0.00	77,883.54	914	19,230.56
Rose	60.40	0.00	178,844.40	12.11	0.00	32,624.34	1,368	28,782.72
West Branch	43.32	0.00	128,270.52	19.75	0.00	53,206.50	2,593	54,556.72
266. Totals	587.36	0.00	\$1,739,172.98	247.38	0.00	\$666,441.72	18,907	\$397,803.28
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* (\$)
Churchill	0.00	13,310.23	13,310.23	16,808.67
Cumming	0.00	238,895.08	238,895.08	144,455.96
Edwards	0.00	12,882.57	12,882.57	26,048.92
Foster	0.00	5,485.60	5,485.60	19,430.12
Goodar				
Hill	0.00	0.00	0.00	114,937.89
Horton	0.00	0.00	0.00	2,275.00
Klacking	0.00	2,029.14	2,029.14	66,162.14
Logan	0.00	668,565.08	668,565.08	15,554.79
Mills	0.00	92,522.32	92,522.32	115,324.00
Ogemaw	0.00	0.00	0.00	1,170.00
Richland	0.00	28,258.44	28,258.44	22,294.94
Rose	0.00	33,174.87	33,174.87	38,060.11
West Branch	0.00	91,952.65	91,952.65	86,188.90
267. Totals	\$0.00	\$1,187,075.98	\$1,187,075.98	\$668,711.44

*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 & Bit Shlders

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Highland Pines Road	49,342.50	07/15/2021	Asphalt

Work Type: Drn Correct, Culv Repl

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Stahlbush Rd @ AuGres River	42,289.59	09/30/2021	Gravel
Gallagher Rd	41,029.28	09/30/2021	Gravel
Greenwood Rd	11,615.05	09/30/2021	Asphalt

Work Type: Gravel Resurface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
State Rd	8,629.87	09/30/2021	Gravel
Campbell Road	22,402.69	07/01/2021	Gravel
Campbell Rd	10,772.18	07/01/2021	Gravel
Black Road	28,258.44	06/28/2021	Gravel
Valley Road	41,917.74	07/29/2021	Gravel
Finerty Road	13,310.23	07/20/2021	Gravel
Sensabaugh Road	34,151.33	07/20/2021	Gravel
Morrison Road	61,780.94	07/29/2021	Gravel
Lucinda Drive	30,741.38	07/20/2021	Gravel
Meadow Ct & Highland Trl	9,005.63	07/21/2021	Gravel
Lehman Rd	1,267.52	09/30/2021	Gravel
Beach Road	8,998.05	09/30/2021	Gravel

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
State Road	608,647.57	09/30/2021	Asphalt
Esmond Rd	155,401.25	05/27/2021	Asphalt
Scribner Rd	2,029.14	09/30/2021	Asphalt
Foster Dump Rd	5,485.60	07/22/2021	Asphalt

Year Ended - 2021

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

Sub Ledger Report

Line: 3 Michigan Transportation Fund

Account	Description	Amount (\$)
078	MTF	517,050.75

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040 001	Permits	0.00
040 004	Dust Control	0.00
040 007	AR Misc	125.66
071	Due From Cities & Villiages	0.00
081	Due from Other Units Gov	0.00

Line: 9 Other (Identify)

Account	Description	Amount (\$)
078	SOM PA 201 FY 2019	0.00

Line: 17 Deferred Revenue

Account	Description	Amount (\$)
339-001	Sale of Fed Aide	0.00
340	Deferred Revenue-Ither	0.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
226 013	DUE TO ROSE TWP	0.00
228 000	DUE TO STATE OF MI	0.00
230	Due to Other Gov Units	0.00

Line: 41 Vested Vacation and Sick Leave - B

Account	Description	Amount (\$)
343 100	Vested Vacation	186,718.02

Line: 42 Installment / Lease Purchase Payable - B

Account	Description	Amount (\$)
186.001	Loan	0.00
186.003	Loan	18,762.48

Line: 43 Other - B

Account	Description	Amount (\$)
350	OPEB	397,945.00
351	Interest Exp on MERS	4,273,522.00

Year Ended - 2021

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

Line: 45 FF Deferred Compensation Plan

Account	Description	Amount (\$)
Lincoln	Lincoln	318,730.36
MERS 457	MERS 457	35,727.18

Line: 49 Specify - County

Account	Description	Amount (\$)
451	Trucking Permits	40,040.00
452	ROW Permits	10,610.00

Line: 55 FS-Other - County

Account	Description	Amount (\$)
521 003	Fed Homeland Security	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
-	ARRA	0.00

Line: 60 MTF Allocation - Local

Account	Description	Amount (\$)
546 003	MTF Local	2,090,813.40
546 031	LRP Local	39,964.61

Line: 60 MTF Allocation - Primary

Account	Description	Amount (\$)
546 002	MTF Primary	3,309,369.17
546 021	LRP Primary	63,254.85

Line: 63 OTH-Other - County

Account	Description	Amount (\$)
548	Special Maintenance	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
201-560-	PA 207-Local	0.00

Line: 75 CFL-Other - Local

Account	Description	Amount (\$)
583	Other Government	44,184.29

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
583	Other Gov	428,729.36

Year Ended - 2021

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

Line: 80 SC-Other - County

Account	Description	Amount (\$)
642 000	Sale of Materials	2,846.31

Line: 87 Sundry Refunds - County

Account	Description	Amount (\$)
607	Charges for Services	0.00
644	Maps	1.00
676	Reimbursements	1,765.38
678	Reim Damage Claims	275.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
626	Charges for Services Rendered	660.97
632	Road Abandonment	0.00
648	Depletion & Restoration Costs	51,100.00
675	SOM GWOA	1,429.00

Line: 109 Other - Local

Account	Description	Amount (\$)
-	Culvert	0.00

Line: 126 Other - County

Account	Description	Amount (\$)
505	Sundry A/Rec Charges	72,242.36

Line: 137 Adjustment - Primary

Account	Description	Amount (\$)
390-001	MDOT Reimbursement Local	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
-	Parts	0.00
510	Parts	240,977.54

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
514.	Distributive	2,987.73

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
514	DISTRIBUTIVE	2,214.59

Year Ended - 2021

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

Line: 179 Less Applicable Payroll - Total Labor Charge

Account	Description	Amount (\$)
109	Inventory-Road	0.00
110	Inventory-Parts	0.00
505	Sundry Receivable	0.00
517	State Maintenance	0.00
518	Non Maintenance State	0.00
975	Capital Outlay	0.00
976	Road Equipment	0.00
979	Yard & Storage Equipment	0.00

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
720	Unemployment	3,047.50

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
720	Unemployment	(523.25)

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
704	Operations	471.94
768	Signs	0.00
789	Adopt a Road	0.00
810	Safety & Training	4,220.95
861	Travel & Mileage	0.00
935	M33 Salt Shed Repairs	509.43
941	Equipment Rental	54.04

Line: 242 Expenditure10

Account	Description	Amount (\$)
NonMotor	NonMotorized	326,537.74

Line: 243 707 Other

Account	Description	Amount (\$)
866 000	Reimbursements	3,720.94
935 000	Salt/Sand Shed Repairs	0.00

Line: 244 244 Other

Account	Description	Amount (\$)
739	Map Printing	0.00
890 001	Insurance Claims	0.00
941 000	Equip Rental	6,916.50
960 000	County Drain Assessment	29.39

Year Ended - 2021

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

Line: 245 245 Other

Account	Description	Amount (\$)
881	Insurance-Err & Omm	(11,691.19)