

2021
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Wexford County
Michigan
Year Ended 2021

The financial report accurately reflects the Revenues and Expenditures of all road work and funds by systems, and conforms with the requirements of Act 51, Public Acts of 1951, as amended

ATTEST



Chief Financial Officer



Chairman

4-19-22

Date

Year Ended - 2021

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

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

1. Cash	\$5,120,283.86
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,294,637.13
b. State Trunkline Maintenance	196,462.81
c. State Transportation Department - Other	36,709.92
d. Due on County Road Agreement	129,805.90
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	344,391.89

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	1,097,175.75
5. Road Materials	381,936.34
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS**\$8,601,403.60**

Year Ended - 2021

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$980,537.44
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	36,607.68
14. Advances	665,709.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	62,635.15
17. Deferred Revenue	0.00
18. Other	266,896.50

Fund Balances

19. Primary Road Fund	3,642,676.89
20. Local Road Fund	0.00
21. County Road Commission Fund	2,946,340.94
22. Total Fund Balances	6,589,017.83

23. TOTAL LIABILITIES AND FUND BALANCES**\$8,601,403.60**

Year Ended - 2021

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$874,835.36	
25. Land Improvements	\$462,078.85		
25 a.Less: Accumulated Depreciation	(65,795.98)	396,282.87	
26. Depletable Assets	110,158.56		
26 a.Less: Accumulated Depreciation	(78,344.95)	31,813.61	
27. Buildings	5,048,267.71		
27 a.Less: Accumulated Depreciation	(2,320,597.65)	2,727,670.06	
28. Equipment - Road	12,440,665.90		
28 a.Less: Accumulated Depreciation	(9,715,597.54)	2,725,068.36	
29. Equipment - Shop	748,797.96		
29 a.Less: Accumulated Depreciation	(625,391.08)	123,406.88	
30. Equipment - Engineers	6,536.38		
30 a.Less: Accumulated Depreciation	(6,308.14)	228.24	
31. Equipment - Yard and Storage	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Equipment and Furniture - Office	51,821.69		
32 a.Less: Accumulated Depreciation	(50,282.02)	1,539.67	
33. Infrastructure	72,385,257.82		
33 a.Less: Accumulated Depreciation	(29,240,005.16)	43,145,252.66	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		\$50,026,097.71
Equities			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	6,880,845.05	
	37 d.Infrastructure	43,145,252.66	
	38. Total Equities		\$50,026,097.71
Long Term Debt			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		0.00	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		\$0.00
Fiduciary Fund			
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	\$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	36,740.00	36,740.00
Federal Sources				
50. Surface Tran. Program (STP)	743,968.98	0.00	0.00	743,968.98
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	474,094.21	0.00	474,094.21
56. Total Federal Sources	743,968.98	474,094.21	0.00	1,218,063.19
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,983.78	4,016.22		10,000.00
58. Snow Removal	0.00	277,610.40		277,610.40
59. Urban Road	323,969.07	96,005.53		419,974.60
60. Allocation	4,408,054.70	2,958,622.88		7,366,677.58
61. Total MTF	4,738,007.55	3,336,255.03		8,074,262.58
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)	149,865.65	0.00		149,865.65
68. Forest Road (E)	0.00	90,000.00		90,000.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	44,014.50		44,014.50
71. Total EDF	149,865.65	134,014.50		283,880.15
72. Total State Sources	\$4,887,873.20	\$3,470,269.53	\$0.00	\$8,358,142.73

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.	0.00	243,810.26	0.00	243,810.26
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	243,810.26	0.00	243,810.26
Charges for Service				
77. Trunkline Maintenance	0.00		1,587,563.78	1,587,563.78
78. Trunkline Non-maintenance	0.00		789,866.63	789,866.63
79. Salvage Sales	0.00	0.00	5,429.50	5,429.50
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	2,382,859.91	2,382,859.91
Interest and Rents				
82. Interest Earned	2,049.60	0.00	1,652.71	3,702.31
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	2,049.60	0.00	1,652.71	3,702.31
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	1,200.00	1,200.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	536,184.11	536,184.11
91. Total Other	0.00	0.00	537,384.11	537,384.11
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$5,633,891.78	\$4,188,174.00	\$2,958,636.73	\$12,780,702.51

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	2,491,432.69	2,164,190.58		4,655,623.27
105. Structures	0.00	325,875.25		325,875.25
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.	2,491,432.69	2,490,065.83		4,981,498.52
Maintenance				
111. Roads	341,456.83	2,154,472.05		2,495,928.88
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	541,283.14	421,677.75		962,960.89
115. Traffic Control	104,557.01	96,424.02		200,981.03
116. Total Maintenance	987,296.98	2,672,573.82		3,659,870.80
117. Total Construction, Preservation And Maintenance	3,478,729.67	5,162,639.65		8,641,369.32
Other				
118. Trunkline Maintenance	0.00		1,523,830.88	1,523,830.88
119. Trunkline Non-maintenance	0.00		778,749.76	778,749.76
120. Administrative Expense	244,503.74	362,857.94		607,361.68
121. Equipment - Net	62,869.86	278,139.87	114,885.18	455,894.91
122. Capital Outlay - Net	0.00	0.00	344,785.11	344,785.11
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	0.00	0.00	0.00	0.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	307,373.60	640,997.81	2,762,250.93	3,710,622.34
128. Total Expenditures	\$3,786,103.27	\$5,803,637.46	\$2,762,250.93	\$12,351,991.66

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	\$5,633,891.78	\$4,188,174.00	\$2,958,636.73	\$12,780,702.51
130. Total Expenditures	3,786,103.27	5,803,637.46	2,762,250.93	12,351,991.66
131. Excess of Revenues Over (Under) Expenditures	1,847,788.51	(1,615,463.46)	196,385.80	428,710.85
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,615,463.46)	1,615,463.46		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	(1,615,463.46)	1,615,463.46		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	232,325.05	0.00	196,385.80	428,710.85
136. Beginning Fund	3,410,351.84	0.00	2,749,955.14	6,160,306.98
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	3,410,351.84	0.00	2,749,955.14	6,160,306.98
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$3,642,676.89	\$0.00	\$2,946,340.94	\$6,589,017.83

Year Ended - 2021

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$421,320.09	
142. Depreciation	<u>781,936.19</u>	
143. Other	<u>682,953.51</u>	
144. Total Direct		<u>1,886,209.79</u>

145. Indirect Equipment Expense		<u>768,314.76</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>318,459.61</u>	
148. Total Operating		<u>\$318,459.61</u>

149. TOTAL EQUIPMENT EXPENSE \$2,972,984.16

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	0.00	176,738.32		176,738.32
152. Maintenance	<u>347,117.36</u>	<u>1,358,928.93</u>		<u>1,706,046.29</u>
153. Inventory Operations	0.00	0.00	21,455.85	21,455.85
154. MDOT	0.00		570,421.90	570,421.90
155. Other Reimbursable Charges	0.00	0.00	1,248.50	1,248.50
156. All Other Charges	0.00	0.00	41,178.39	41,178.39
157. Total Equipment Rental Credits	<u>347,117.36</u>	<u>1,535,667.25</u>	<u>634,304.64</u>	<u>2,517,089.25</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>455,894.91</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$347,117.36</u>	<u>\$1,535,667.25</u>	<u>\$634,304.64</u>	<u>\$2,517,089.25</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	13.79 %	61.01 %	25.20 %	100.00 %
161. Prorated Total Equipment Expense	<u>409,987.22</u>	<u>1,813,807.12</u>	<u>749,189.82</u>	<u>2,972,984.16</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>62,869.86</u>	<u>278,139.87</u>	<u>114,885.18</u>	<u>455,894.91</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.	0.00	0.00
165. Primary Maintenance	143,013.81	181,935.25
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	70,410.62	89,572.98
168. Local Maintenance	420,441.17	534,864.93
169. Inventory	6,367.79	8,100.79
170. Equipment Expense - Direct	185,427.78	235,892.25
171. Equipment Expense - Indirect	108,463.29	137,981.75
172. Equipment Expense - Operating	0.00	0.00
173. Administration	329,235.56	377,476.30
174. State Trunkline Maintenance	294,129.32	
175. Sundry Account Rec.	396.88	
176. Capital Outlay	3,258.13	4,144.84
177. Other	15,201.53	19,338.65
178. Total Payroll	\$1,576,345.88	
179. Less Applicable Payroll	(294,526.20)	
180. Total Applicable Labor Cost	\$1,281,819.68	Total Distributive \$1,589,307.74

	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	\$151,256.66	\$38,514.36	\$1,285,246.23	\$507,174.77	\$9,997.28	\$16,590.24	\$2,008,779.54
182. Less: Benefits Recovered	(31,585.30)	(8,042.54)	(268,384.13)	(105,907.85)	(2,087.62)	(3,464.36)	(419,471.80)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	119,671.36	30,471.82	1,016,862.10	401,266.92	7,909.66	13,125.88	1,589,307.74
185. Applicable Labor Cost	952,584.12	1,281,819.68	1,281,819.68	1,281,819.68	1,281,819.68	1,281,869.68	
186. Factor	0.125628	0.023772	0.793296	0.313045	0.006171	0.010240	1.272152

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.	2,469,827.15	(18,036.58)
189. Primary Maintenance	994,560.27	(7,263.04)
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	2,559,326.44	(18,690.17)
192. Local Maintenance	2,598,192.76	(18,974.00)
193. Other	0.00	0.00
194. TOTAL	\$8,621,906.62	\$(62,963.79)

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	918.56	0.00	(116,138.00)	0.00	52,255.65	\$(62,963.79)
196. Applicable Operation Cost	8,621,906.62	8,621,906.62	8,621,906.62	8,621,906.62	8,621,906.62	
197. Factor	0.000107	0.000000	(0.013470)	0.000000	0.006061	\$(0.007302)

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.	0.00	377,025.96	2,491,432.69	2,113,039.87	2,491,432.69	2,490,065.83
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	914,223.06	2,617,766.01	73,073.92	54,807.81	987,296.98	2,672,573.82
202. Total	<u>\$914,223.06</u>	<u>\$2,994,791.97</u>	<u>\$2,564,506.61</u>	<u>\$2,167,847.68</u>	<u>\$3,478,729.67</u>	<u>\$5,162,639.65</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	\$37,933.00	\$0.00
204. Fringe Benefits	53,982.45	0.00
205. Equipment Rental	76,120.49	0.00
206. Materials	6,343.58	5,333.00
207. Handling Charges	0.00	0.00
208. Overhead	14,822.26	453.31
209. Other	7,261.03	30,923.61
210. Total Charges for Current Year	\$196,462.81	\$36,709.92
211. Beginning Balance	0.00	0.00
212. Sub-Total	196,462.81	36,709.92
213. Less Credits	0.00	0.00
214. Ending Balance	\$196,462.81	\$36,709.92

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)	0.00
217. Equipment Road (976, 981)	1,305,144.59
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	\$1,305,144.59

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,305,144.59	1,305,144.59
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	1,305,144.59	1,305,144.59
227. Less: Depreciation and Depletion 968	0.00	0.00	(960,359.48)	(960,359.48)
228. Net Capital Outlay Expenditure	\$0.00	\$0.00	\$344,785.11	\$344,785.11

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	6,634,185.98	6,634,185.98
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	1,200.00	1,200.00

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>\$8,074,262.58</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>607,361.68</u>
234. Total Capital Outlay (from Page 13)			<u>1,305,144.59</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>0.00</u>
236 a. Total Deductions			<u>1,912,506.27</u>
236 b. Adjusted MTF Returns			<u>6,161,756.31</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$2,491,432.69</u>	<u>\$2,490,065.83</u>	<u>4,981,498.52</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>987,296.98</u>	<u>2,672,573.82</u>	<u>3,659,870.80</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(743,968.98)</u>	<u>0.00</u>	<u>(743,968.98)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>2,734,760.69</u>	<u>5,162,639.65</u>	<u>7,897,400.34</u>
241. 90% of Adjusted MTF Returns			<u>5,545,580.68</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>770,146.34</u>	<u>111,009.72</u>	<u>703,069.75</u>	<u>1,018,382.64</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>37,500.00</u>	<u>0.00</u>
242. TOTAL					<u>\$2,640,108.45</u>

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

$$\underline{8,074,262.58} \times .10 = \underline{807,426.26}$$

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	\$108,463.29
712-724	Fringe Benefits - Shop Employees	137,947.19
721	Drug Testing	1,248.00
728	Office Supplies - Shop	516.84
731	Janitor Supplies - Shop	27,883.62
733	Welding Supplies	3,436.83
734	Safety Supplies - Shop	14,693.57
736	Tire Shop Supplies	0.00
737	Shop Supplies	33,826.37
791	Equipment Material/Parts Inventory Adjustment	10,348.42
801	Contractual Services - Shop	1,341.84
805	Health Services	289.50
806	Laundry Services	12,221.55
807	Data Processing - Shop	0.00
810	Education Expense - Shop	8,510.00
850-859	Communications - Shop	22,997.52
861	Travel and Mileage - Shop Employees	5,734.88
862	Freight Costs	17,641.75
875	Insurance - Shop Buildings	17,353.40
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	68,511.19
883	Insurance - Underground Tank	811.80
921-923	Utilities - Shop and Storage Buildings	45,314.36
931	Buildings Repairs and Maintenance	24,049.95
932	Yard and Storage Repairs and Maintenance	7,309.82
933	Shop Equipment Repairs and Maintenance	8,238.47
934	Office Equipment Repairs and Maintenance	22,216.07
941	Equipment Rental - Shop Pickup/Wrecker	33,788.83
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	37,788.71
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	43,476.96
968	Depreciation - Stockroom Expense	0.00
707	Other:	52,354.03
	243. TOTAL	\$768,314.76

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	\$240,643.12
709-714	Administrative Leave	69,757.33
724	Fringe Benefits	385,576.74
727	Postage	989.22
728	Office Supplies	813.94
730	Dues and Subscriptions	14,270.57
801	Contractual Services	4,380.00
803	Legal Services	7,920.85
804	Auditing and Accounting Services	6,650.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	7,912.11
861	Travel and Mileage	8,418.85
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	3,589.47
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	15,883.00
882	Insurance - General Liability	0.00
920-923	Utilities	710.81
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	12,795.41
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	26,380.32
968	Depreciation - Engineering Equipment	195.84
968	Depreciation - Office Equipment and Furniture	1,906.43
	Other:	11,302.31
	244. TOTAL	\$820,096.32
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(591.96)
629	Overhead - State Trunkline Maintenance	(210,155.13)
691	Purchase Discounts	(1,023.73)
	Other:	(963.82)
	Total Credits to Administrative Expense	\$(212,734.64)
	245. Net Administrative Expense	\$607,361.68

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>
9 Rd.	Between M115 & 2 Rd.	90,000.00	Resurfacing
246. Total		<u>\$90,000.00</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	7.35 mi.	x \$1,850,021.26	0.00 mi.	\$0.00
252. Resurfacing	32.15 mi.	641,411.43	74.48 mi.	1,847,386.52
253. Gravel Surfacing	0.00 mi.	0.00	11.65 mi.	316,804.06
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		2,491,432.69		2,164,190.58
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	3.00 ea.	325,875.25
264. Bridge Subtotals		0.00		325,875.25
265. TOTAL PRESERVATION - STRUCT IMP		\$2,491,432.69		\$2,490,065.83

*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				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Antioch	52.24	0.00	159,175.29	9.67	0.00	26,805.24	900	18,774.00
Boon	49.56	0.00	151,009.32	14.17	0.00	39,279.24	650	13,559.00
Cedar Creek	61.18	0.00	186,415.46	9.53	0.00	26,417.16	1,855	38,695.30
Cherry Grove	56.01	5.41	184,961.09	9.22	5.60	114,362.64	2,421	50,502.06
Clam Lake	56.52	15.41	212,945.07	14.66	2.65	82,661.22	2,325	48,499.50
Colfax	50.28	0.00	153,203.16	14.53	0.00	40,277.16	897	18,711.42
Greenwood	44.80	0.00	136,505.60	13.60	0.00	37,699.20	633	13,204.38
Hanover	54.70	0.00	166,670.90	4.95	0.00	13,721.40	1,698	35,420.28
Haring	63.17	13.66	228,582.36	14.87	7.67	162,850.50	3,556	74,178.16
Henderson	36.89	0.00	112,403.83	9.51	0.00	26,361.72	183	3,817.38
Liberty	69.48	0.00	211,705.57	6.50	0.00	18,018.00	936	19,524.96
Selma	46.46	1.81	146,347.45	22.72	4.49	134,182.25	2,233	46,580.38
Slagle	48.07	0.00	146,469.29	8.85	0.00	24,532.20	509	10,617.74
South Branch	37.10	0.00	113,043.70	16.40	0.00	45,460.80	348	7,259.28
Springville	53.29	0.00	162,374.63	7.64	0.00	21,178.08	1,739	36,275.54
Wexford	50.14	0.00	152,776.58	13.44	0.00	37,255.68	1,161	24,218.46
266. Totals	829.89	36.29	\$2,624,589.30	190.26	20.41	\$851,062.49	22,044	\$459,837.84

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* (\$)
Antioch				
Boon	0.00	134,704.19	134,704.19	0.00
Cedar Creek	0.00	494,977.84	494,977.84	160,304.32
Cherry Grove	0.00	51,332.92	51,332.92	0.00
Clam Lake	0.00	215,214.20	215,214.20	59,805.94
Colfax	0.00	52,143.40	52,143.40	0.00
Greenwood	0.00	38,770.95	38,770.95	0.00
Hanover	0.00	135,716.75	135,716.75	0.00
Haring	0.00	459,899.46	459,899.46	0.00
Henderson	0.00	313,239.30	313,239.30	3,000.00
Liberty	0.00	195,315.04	195,315.04	8,700.00
Selma	0.00	234,244.36	234,244.36	0.00
Slagle	0.00	225,366.21	225,366.21	0.00
South Branch	0.00	107,070.81	107,070.81	0.00
Springville	0.00	638,605.20	638,605.20	0.00
Wexford	0.00	1,684,897.89	1,684,897.89	12,000.00
267. Totals	\$0.00	\$4,981,498.52	\$4,981,498.52	\$243,810.26

*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 Ced Ck E14 1/4 Rd Crackfill	1,288.00	04/22/2021	Asphalt
2021 Ced Ck N43 1/2 Rd Crackfill	1,365.00	04/22/2021	Asphalt
2021 Ch Grv Greenridge Crackfill	387.00	04/17/2021	Asphalt
2021 Ch Grv Lakewood Dr Ch Grv Crackseal	1,468.00	04/17/2021	Asphalt
2021 Ch Grv Wedgwood Dr Crackseal	412.00	04/17/2021	Asphalt
2021 Ch Grv White Pine Dr Crackseal	3,142.00	04/17/2021	Asphalt
2021 Cl Lk Colleen Dr Crackfill	1,030.00	04/17/2021	Asphalt
2021 Cl Lk Crestview Dr Crackfill	1,442.00	04/17/2021	Asphalt
2021 Cl Lk Doral Dr Crackfill	1,185.00	04/17/2021	Asphalt
2021 Cl Lk Hagstrom Crackfill	850.00	04/17/2021	Asphalt
2021 Cl Lk Mychelle Ln Crackfill	464.00	04/17/2021	Asphalt
2021 Col E24 Rd Crackfill	2,550.00	04/23/2021	Asphalt
2021 Col N31 Rd Crackfill	4,867.00	04/23/2021	Asphalt
2021 Gre E 2 Rd Crackfill	1,262.00	04/23/2021	Asphalt
2021 Gre N25 Rd Crackfill	3,245.00	04/23/2021	Asphalt
2021 Han W4 Rd Crackfill	9,760.00	04/23/2021	Asphalt
2021 Har S37 Rd Crackfill	5,150.00	04/14/2021	Asphalt
2021 Hen. W46 Rd Crackfill	6,180.00	04/13/2021	Asphalt
2021 Hen. W48 Rd Crackfill	2,833.00	04/13/2021	Asphalt
2021 Lib E12 3/4 Rd Crackfill	1,648.00	04/22/2021	Asphalt
2021 Lib N43 1/2 Rd Crackfill	1,390.00	04/22/2021	Asphalt
2021 SBr S5 1/2 Rd Crackfill	1,288.00	04/14/2021	Asphalt
2021 SBr W48 1/2 Rd Crackfill	3,683.00	04/14/2021	Asphalt
2021 SBr W48 Rd Crackfill	2,575.00	04/14/2021	Asphalt
2021 Sel E28 Rd Crackfill	7,700.00	04/15/2021	Asphalt

Work Type: Crush & Shape with 4" HMA

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
STL 8300 211956A	2,198,841.00	10/29/2021	Asphalt

Work Type: Overlay- 2" with chipseal underlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
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Year Ended - 2021

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

2021 Cl Lk chipseal and overlay	49,723.00	08/26/2021	Asphalt
2021 Cl Lk Honeysuckle Ln chip and overlay	21,830.00	08/03/2021	Asphalt
2021 Cl Lk Mockingbird chip and overlay	72,766.00	08/04/2021	Asphalt
2021 Cl Lk Stardust Cir chip and overlay	6,064.00	08/03/2021	Asphalt
2021 Gre 31 Rd Overlay	125,502.00	08/27/2021	Asphalt
2021 Han Timberlane chip and overlay	31,532.00	09/24/2021	Asphalt

Work Type: Overlay- 2" with wedge and chipseal underlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2021 Ce Ck 18 1/2 Rd wedge and overlay	68,836.00	08/03/2021	Asphalt
2021 Ce Ck 41 Rd wedge and overlay	105,902.00	08/02/2021	Asphalt
2021 Ce Ck Wedge and Overlay	109,080.00	08/02/2021	Asphalt
2021 Cl Lk Freedom Ln overlay	27,429.00	08/18/2021	Asphalt

Work Type: Rubberized Chipseal with Fog

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2021 Cl Lk 48 Rd rubberized chipseal	11,968.00	08/02/2021	Asphalt
2021 Cl Lk rubberized chipseal	12,063.00	08/02/2021	Asphalt
2021 Col 27 Rd chipseal	21,737.00	08/13/2021	Asphalt
2021 Har 30 Rd Rubberized chipseal	4,470.00	08/15/2021	Asphalt
2021 Har John R & Meyer Ave chipseal	10,928.00	08/16/2021	Asphalt
2021 Har Sara and Anna St rubberized chipseal	22,352.00	08/15/2021	Asphalt
2021 Lib N 43 1/2 Rd chipseal	18,994.00	08/12/2021	Asphalt
2021 Lib N 43 Rd chipseal	39,217.00	07/28/2021	Asphalt
2021 Lib N12 Rd chipseal	11,046.00	07/28/2021	Asphalt
2021 Spr Old M37 Chipseal	95,109.00	08/09/2021	Asphalt

Work Type: Sealcoat + Fog

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2021 Cd Ck 18 1/2 Rd chipseal	11,873.00	09/30/2021	Asphalt
2021 Ce Ck 14 1/4 Rd chipseal	11,756.00	07/20/2021	Asphalt
2021 Ce Ck 20 Rd Chipseal	24,126.00	07/20/2021	Asphalt

Year Ended - 2021

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

2021 Ce Ck 41 1/2 Rd chipseal	24,860.00	07/20/2021	Asphalt
2021 Cl Lk Chipseal	39,486.00	07/23/2021	Asphalt
2021 Cl Lk S37 Rd chipseal	26,780.00	08/25/2021	Asphalt
2021 Col 31 Rd Chipseal	26,232.00	08/09/2021	Asphalt
2021 Lib 12 3/4 Rd chipseal	16,320.00	07/12/2021	Asphalt
2021 Lib 43 1/2 Rd chipseal	13,895.00	07/19/2021	Asphalt
2021 Lib 43 1/4 Rd Chipseal	13,440.00	08/04/2021	Asphalt
2021 Lib E12 Rd Chipseal	63,992.00	07/19/2021	Asphalt
2021 Lib- 10 Rd chipseal	7,958.00	08/03/2021	Asphalt

Work Type: Wedge & Rubberized Chipseal with Fog

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2021 Har Timberwoods wedge and rubberized chipseal	41,932.00	08/14/2021	Seal Coat
2021 Wex W16 Rd Chip Seal	146,618.00	08/04/2021	Seal Coat

Work Type: Wedge with Rubberized chipseal and Fog

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2021 Boo E32 Rd	48,695.00	08/10/2021	Asphalt
2021 Boo S23 Rd	7,246.00	08/05/2021	Asphalt
2021 Ch Gr S48 1/2 Rd chipseal	13,333.00	08/26/2021	Asphalt
2021 Har 32 Rd wedge and rubberized chipseal	32,222.00	08/15/2021	Asphalt
2021 Har 36 1/2 Rd wedge and chipseal	30,676.00	08/16/2021	Asphalt
2021 Har 37 Rd Chipseal	38,937.00	08/15/2021	Asphalt
2021 Har 45 1/2 Rd wedge and chipseal	24,927.00	08/16/2021	Asphalt
2021 Har E 30 1/2 Rd rubberized chipseal	31,498.00	08/15/2021	Asphalt
2021 Har E 32 Rd wedge and rubberized chipseal	51,063.00	08/15/2021	Asphalt
2021 Har North Park sub, rubberized chipseal	158,115.00	08/25/2021	Asphalt
2021 Lib Old US131 Chipseal	50,821.00	08/09/2021	Composite
2021 Sla S 71/2 Rd- Chipseal	47,632.00	08/06/2021	Asphalt
2021 Spr W26 Rd- Chipseal	29,807.00	08/06/2021	Asphalt