

**2021**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
**Missaukee 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**

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Chief Financial Officer

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Chairman

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Date

Year Ended - 2021

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

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

1. Cash	\$1,035,309.35
2. Investments	486,998.98
3. Accounts Receivable :	
a. Michigan Transportation Fund	945,767.92
b. State Trunkline Maintenance	86,412.70
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	93,255.07
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	2,270.00

**Inventories/Pre-Paid Insurance/Other**

	0.00
4. Deferred Expense State Aid	142,335.07
5. Road Materials	81,915.68
6. Equipment Materials and Parts	98,968.60
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

**10. TOTAL ASSETS****\$2,973,233.37**

Year Ended - 2021

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

**Liabilities and Fund Balances****Liabilities**

11. Accounts Payable	\$117,011.28
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	49,167.48
14. Advances	218,768.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	93,255.07
18. Other	0.00

**Fund Balances**

19. Primary Road Fund	953,586.16
20. Local Road Fund	425,739.23
21. County Road Commission Fund	1,115,706.15
<b>22. Total Fund Balances</b>	<b>2,495,031.54</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$2,973,233.37**

## Year Ended - 2021

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

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$450.00
25. Land Improvements	\$102,358.00	
25 a.Less: Accumulated Depreciation	(94,183.00)	8,175.00
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	1,397,820.00	
27 a.Less: Accumulated Depreciation	(792,931.00)	604,889.00
28. Equipment - Road	7,027,623.00	
28 a.Less: Accumulated Depreciation	(5,800,909.00)	1,226,714.00
29. Equipment - Shop	45,568.00	
29 a.Less: Accumulated Depreciation	(36,814.00)	8,754.00
30. Equipment - Engineers	0.00	
30 a.Less: Accumulated Depreciation	0.00	0.00
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	37,557.00	
32 a.Less: Accumulated Depreciation	(15,398.00)	22,159.00
33. Infrastructure	42,888,927.00	
33 a.Less: Accumulated Depreciation	(19,765,327.00)	23,123,600.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	<b>36. Total Assets</b>	<b>\$24,994,741.00</b>
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	1,871,141.00
	37 d.Infrastructure	23,123,600.00
	<b>38. Total Equities</b>	<b>\$24,994,741.00</b>
 <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		149,341.00
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	<b>44. Total Liabilities</b>	<b>\$149,341.00</b>
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<b>\$0.00</b>

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)
<b>Taxes</b>				
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
<b>Licenses and Permits</b>				
49. Specify	0.00	0.00	36,800.00	36,800.00
<b>Federal Sources</b>				
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
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
57. Engineering	5,909.99	4,090.01		10,000.00
58. Snow Removal	41,633.62	28,895.97		70,529.59
59. Urban Road	0.00	0.00		0.00
60. Allocation	3,204,925.19	2,217,969.27		5,422,894.46
61. Total MTF	3,252,468.80	2,250,955.25		5,503,424.05
<b>Other</b>				
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
<b>Economic Development Fund</b>				
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	66,701.71		66,701.71
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	0.00	66,701.71		66,701.71
<b>72. Total State Sources</b>	<b>\$3,252,468.80</b>	<b>\$2,317,656.96</b>	<b>\$0.00</b>	<b>\$5,570,125.76</b>

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)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	773,326.56	0.00	773,326.56
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	773,326.56	0.00	773,326.56
<b>Charges for Service</b>				
77. Trunkline Maintenance	587,165.68		0.00	587,165.68
78. Trunkline Non-maintenance	255,097.76		0.00	255,097.76
79. Salvage Sales	0.00	0.00	4,237.00	4,237.00
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	842,263.44	0.00	4,237.00	846,500.44
<b>Interest and Rents</b>				
82. Interest Earned	175.04	33.28	281.14	489.46
83. Property Rentals	0.00	0.00	130.96	130.96
84. Total Interest/Rents	175.04	33.28	412.10	620.42
<b>Other</b>				
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	0.00	0.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	8,570.26	8,570.26
91. Total Other	0.00	0.00	8,570.26	8,570.26
<b>Other Financing Sources</b>				
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
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$4,094,907.28</b>	<b>\$3,091,016.80</b>	<b>\$50,019.36</b>	<b>\$7,235,943.44</b>

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)
<b>Construction/Capacity Improvement</b>				
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
<b>Preservation - Structural Improvements</b>				
104. Roads	1,313,235.65	925,920.89		2,239,156.54
105. Structures	782.21	1,823.62		2,605.83
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.	1,314,017.86	927,744.51		2,241,762.37
<b>Maintenance</b>				
111. Roads	882,665.99	1,710,571.98		2,593,237.97
112. Structures	16,536.44	18,353.77		34,890.21
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	402,838.09	429,388.12		832,226.21
115. Traffic Control	39,070.69	27,602.27		66,672.96
116. Total Maintenance	1,341,111.21	2,185,916.14		3,527,027.35
117. Total Construction, Preservation And Maintenance	2,655,129.07	3,113,660.65		5,768,789.72
<b>Other</b>				
118. Trunkline Maintenance	576,753.68		0.00	576,753.68
119. Trunkline Non-maintenance	0.00		255,097.76	255,097.76
120. Administrative Expense	197,387.76	231,475.95		428,863.71
121. Equipment - Net	(27,728.47)	(37,733.93)	(2,136.85)	(67,599.25)
122. Capital Outlay - Net	0.00	0.00	(97,583.68)	(97,583.68)
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	2,434.13	0.00	2,434.13
127. Total Other	746,412.97	196,176.15	155,377.23	1,097,966.35
<b>128. Total Expenditures</b>	<b>\$3,401,542.04</b>	<b>\$3,309,836.80</b>	<b>\$155,377.23</b>	<b>\$6,866,756.07</b>

Year Ended - 2021

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

## STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	\$4,094,907.28	\$3,091,016.80	\$50,019.36	\$7,235,943.44
130. Total Expenditures	3,401,542.04	3,309,836.80	155,377.23	6,866,756.07
131. Excess of Revenues Over (Under) Expenditures	693,365.24	(218,820.00)	(105,357.87)	369,187.37
132. Optional Transfers				
132 a. Primary to Local (50%)	(500,000.00)	500,000.00		0.00
132 b. Local to Primary (15%)	0.00	0.00		0.00
133. Emergency Transfers (Local to Primary)	0.00	0.00		0.00
134. Total Optional Transfers	(500,000.00)	500,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	193,365.24	281,180.00	(105,357.87)	369,187.37
136. Beginning Fund	760,220.92	144,559.23	1,221,064.02	2,125,844.17
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	760,220.92	144,559.23	1,221,064.02	2,125,844.17
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$953,586.16	\$425,739.23	\$1,115,706.15	\$2,495,031.54



Year Ended - 2021

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

**EQUIPMENT EXPENSE**

## Direct Equipment Expense

141. Labor and Fringe Benefits	\$125,137.06	
142. Depreciation	<u>515,657.84</u>	
143. Other	<u>535,606.71</u>	
<b>144. Total Direct</b>		<u>1,176,401.61</u>

145. Indirect Equipment Expense		<u>291,223.69</u>
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## Operating Equipment Expense

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

**149. TOTAL EQUIPMENT EXPENSE** \$1,467,625.30**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>111,869.93</u>	<u>46,352.58</u>		<u>158,222.51</u>
152. Maintenance	<u>326,829.32</u>	<u>810,610.51</u>		<u>1,137,439.83</u>
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	<u>191,032.94</u>		<u>0.00</u>	<u>191,032.94</u>
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	<u>48,529.27</u>	<u>48,529.27</u>
157. Total Equipment Rental Credits	<u>629,732.19</u>	<u>856,963.09</u>	<u>48,529.27</u>	<u>1,535,224.55</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(67,599.25)</u>

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$629,732.19</u>	<u>\$856,963.09</u>	<u>\$48,529.27</u>	<u>\$1,535,224.55</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	41.02 %	55.82 %	3.16 %	100.00 %
161. Prorated Total Equipment Expense	<u>602,003.72</u>	<u>819,229.16</u>	<u>46,392.42</u>	<u>1,467,625.30</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(27,728.47)</u>	<u>(37,733.93)</u>	<u>(2,136.85)</u>	<u>(67,599.25)</u>

Year Ended - 2021

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

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

	<b>Total Labor Charge</b>	<b>Distributive Calc.</b>
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	44,463.52	38,320.84
165. Primary Maintenance	147,658.13	127,259.01
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	16,282.38	14,032.95
168. Local Maintenance	318,226.22	274,262.95
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	65,617.54	56,552.41
171. Equipment Expense - Indirect	50,309.84	43,359.49
172. Equipment Expense - Operating	0.00	0.00
173. Administration	212,144.10	182,836.18
174. State Trunkline Maintenance	128,467.59	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	12,838.12	11,064.52
177. Other	254.83	219.62
<b>178. Total Payroll</b>	<b>\$996,262.27</b>	
179. Less Applicable Payroll	(128,467.59)	
<b>180. Total Applicable Labor Cost</b>	<b>\$867,794.68</b>	<b>Total Distributive \$747,907.97</b>

	<b>709-714 Vacation Holiday Sick Leave Longevity</b>	<b>719 Workers Comp. Insurance</b>	<b>715 - 718 Soc. Sec. Retirement</b>	<b>716 Health Insurance</b>	<b>717 Life and Disability Insurance</b>	<b>720 - 725 Other</b>	<b>Distributive Total Calc.</b>
181. Total Fringe Benefits	\$156,697.63	\$19,531.09	\$223,664.24	\$533,760.57	\$7,233.60	\$3,237.00	\$944,124.13
182. Less: Benefits Recovered	(31,549.79)	(2,571.12)	(11,021.00)	(86,936.02)	(1,406.08)	(428.52)	(133,912.53)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	125,147.84	16,959.97	212,643.24	446,824.55	5,827.52	2,808.48	810,211.60
185. Applicable Labor Cost	867,794.68	867,794.68	867,794.68	867,794.68	867,794.68	867,794.68	
186. Factor	0.144214	0.019544	0.245039	0.514897	0.006715	0.003236	0.933645

Year Ended - 2021

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

**DISTRIBUTIVE EXPENSE - OVERHEAD**  
**Account No. 705 - 957**

	<b>Cost of Operations</b>	<b>Distributed Total</b>
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	44,463.52	1,373.44
189. Primary Maintenance	147,658.13	4,561.05
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	16,282.38	502.96
192. Local Maintenance	318,226.22	9,829.76
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$526,630.25</b>	<b>\$16,267.21</b>

	<b>790 Small Road Tools</b>	<b>791 Inventory Adjustment</b>	<b>882 Liability</b>	<b>716 Health Insurance</b>	<b>Other</b>	<b>Total</b>
195. Expenses Distributed	0.00	(4,466.42)	(58,829.34)	0.00	79,562.97	\$16,267.21
196. Applicable Operation Cost	526,630.25	526,630.25	526,630.25	526,630.25	526,630.25	
197. Factor	0.000000	(0.008481)	(0.111709)	0.000000	0.151079	\$0.030889

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.	274,705.94	129,807.24	1,039,311.92	797,937.27	1,314,017.86	927,744.51
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	805,237.44	1,744,967.65	535,873.77	440,948.49	1,341,111.21	2,185,916.14
<b>202. Total</b>	<u>\$1,079,943.38</u>	<u>\$1,874,774.89</u>	<u>\$1,575,185.69</u>	<u>\$1,238,885.76</u>	<u>\$2,655,129.07</u>	<u>\$3,113,660.65</u>

Year Ended - 2021

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

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$133,099.62	\$0.00
204. Fringe Benefits	152,691.18	0.00
205. Equipment Rental	202,155.65	0.00
206. Materials	44,501.81	235,113.14
207. Handling Charges	0.00	0.00
208. Overhead	44,326.63	19,984.62
209. Other	0.00	0.00
<b>210. Total Charges for Current Year</b>	<b>\$576,774.89</b>	<b>\$255,097.76</b>
211. Beginning Balance	67,935.43	0.00
212. Sub-Total	644,710.32	255,097.76
213. Less Credits	(558,297.62)	(255,097.76)
<b>214. Ending Balance</b>	<b>\$86,412.70</b>	<b>\$0.00</b>

## 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)	429,341.33
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	17,500.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$446,841.33</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	446,841.33	446,841.33
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	446,841.33	446,841.33
227. Less: Depreciation and Depletion 968	0.00	0.00	(544,425.01)	(544,425.01)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(97,583.68)</u>	<u>\$(97,583.68)</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	1,969,043.00	1,969,043.00
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>0.00</u>	<u>0.00</u>

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)

	<b>Primary Road Fund</b>	<b>Local Road Fund</b>	<b>Total</b>
232. Michigan Transportation Fund (MTF) Returns			<u>\$5,503,424.05</u>
<b><u>DEDUCTIONS</u></b>			
233. Administrative Expense (from Page 6 Expenditures)			<u>428,863.71</u>
234. Total Capital Outlay (from Page 13)			<u>446,841.33</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>875,705.04</u>
236 b. Adjusted MTF Returns			<u>4,627,719.01</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$1,314,017.86</u>	<u>\$927,744.51</u>	<u>2,241,762.37</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,341,111.21</u>	<u>2,185,916.14</u>	<u>3,527,027.35</u>
239. Less Federal Aid for Preser - Struct Imp	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>2,655,129.07</u>	<u>3,113,660.65</u>	<u>5,768,789.72</u>
241. 90% of Adjusted MTF Returns			<u>4,164,947.11</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>45,936.00</u>	<u>0.00</u>	<u>816,270.00</u>	<u>0.00</u>	<u>368,839.00</u>
Fiscal Year	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Expenditures (\$)	<u>401,719.57</u>	<u>303,063.00</u>	<u>509,516.90</u>	<u>600,090.00</u>	<u>49,092.00</u>
<b>242. TOTAL</b>					<u>\$3,094,526.47</u>

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

$$\underline{5,503,424.05} \times .10 = \underline{550,342.41}$$



Year Ended - 2021

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

**INDIRECT EQUIPMENT AND STORAGE EXPENSE**  
**Activity 511**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$50,309.84
712-724	Fringe Benefits - Shop Employees	45,634.64
721	Drug Testing	1,020.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	4,382.37
733	Welding Supplies	3,758.72
734	Safety Supplies - Shop	11,380.63
736	Tire Shop Supplies	286.56
737	Shop Supplies	37,075.94
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	3,033.75
805	Health Services	1,810.00
806	Laundry Services	7,141.10
807	Data Processing - Shop	0.00
810	Education Expense - Shop	5,349.72
850-859	Communications - Shop	3,478.46
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	1,106.76
875	Insurance - Shop Buildings	30,866.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	7,124.75
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	25,266.92
931	Buildings Repairs and Maintenance	14,286.30
932	Yard and Storage Repairs and Maintenance	1,891.73
933	Shop Equipment Repairs and Maintenance	4,297.41
934	Office Equipment Repairs and Maintenance	492.43
941	Equipment Rental - Shop Pickup/Wrecker	8,958.82
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	14,493.71
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	2,762.42
968	Depreciation - Stockroom Expense	0.00
707	Other:	5,014.71
	<b>243. TOTAL</b>	<b>\$291,223.69</b>

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	\$206,947.89
709-714	Administrative Leave	0.00
724	Fringe Benefits	192,429.93
727	Postage	580.92
728	Office Supplies	11,841.43
730	Dues and Subscriptions	11,406.81
801	Contractual Services	0.00
803	Legal Services	92.10
804	Auditing and Accounting Services	13,700.00
807	Data Processing	0.00
810	Education	3,705.51
850-853	Communications	1,669.12
861	Travel and Mileage	4,324.19
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	362.68
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	75.74
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	12,854.00
882	Insurance - General Liability	0.00
920-923	Utilities	4,012.70
931	Building Repair/Maintenance	2,929.71
934	Office Equipment Repair/Maintenance	28,157.05
942	Building Rental	0.00
955-956	Miscellaneous	5,127.70
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	1,710.77
	Other:	860.42
	<b>244. TOTAL</b>	<b>\$502,788.67</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(73,924.96)
691	Purchase Discounts	0.00
	Other:	0.00
	<b>Total Credits to Administrative Expense</b>	<b>\$(73,924.96)</b>
	<b>245. Net Administrative Expense</b>	<b>\$428,863.71</b>

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>
CADILLAC RD	BUTTERFIELD	20,012.00	Reconstruction
MIKE & TONY RD	ENTERPRISE	46,694.00	Resurfacing
	<b>246. Total</b>	<u>\$66,706.00</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
<b>ROADS</b>				
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
<b>BRIDGES</b>				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
<b>250. TOTAL CONSTRUCTION/CAPACITY IMP</b>		<b>\$0.00</b>		<b>\$0.00</b>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
251. Reconstruction	3.00 mi.	x \$244,272.98	0.00 mi.	\$0.00
252. Resurfacing	13.00 mi.	1,068,962.67	11.50 mi.	925,920.89
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
<b>SAFETY PROJECTS</b>				
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
<b>MISCELLANEOUS</b>				
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		1,313,235.65		925,920.89
<b>BRIDGES</b>				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	782.21	0.00 ea.	1,823.62
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
<b>264. Bridge Subtotals</b>		<b>782.21</b>		<b>1,823.62</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$1,314,017.86</b>		<b>\$927,744.51</b>

\*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 (\$)
AETNA	42.44	0.00	129,314.68	13.48	0.00	37,366.56	429	8,948.94
BLOOMFIELD	38.51	0.00	117,339.96	18.14	0.00	50,284.08	574	11,973.64
BUTTERFIELD	26.80	0.00	81,659.60	16.79	0.00	46,541.88	473	9,866.78
CALDWELL	41.25	0.00	125,688.75	7.16	0.00	19,847.52	1,394	29,078.84
CLAM UNION	49.03	0.00	149,394.41	21.45	0.00	59,459.40	907	18,920.02
ENTERPRISE	22.03	0.00	67,125.41	11.40	0.00	31,600.80	174	3,629.64
FOREST	35.88	0.00	109,326.36	10.05	0.00	27,858.60	1,184	24,698.24
HOLLAND	41.13	0.00	125,323.11	13.32	0.00	36,923.04	221	4,610.06
LAKE	42.60	0.00	129,802.20	18.17	0.00	50,367.24	2,827	58,971.22
NORWICH	81.40	0.00	248,025.80	27.00	0.00	74,844.00	631	13,162.66
PIONEER	45.21	0.00	137,754.87	12.33	0.00	34,178.76	508	10,596.88
REEDER	41.67	0.00	126,968.48	13.05	0.00	36,174.60	1,199	25,011.14
RICHLAND	50.79	0.00	154,757.13	14.12	0.00	39,140.64	1,489	31,060.54
RIVERSIDE	45.78	0.00	139,491.66	15.14	0.00	41,968.08	1,124	23,446.64
WEST BRANCH	29.10	0.00	88,667.70	10.86	0.00	30,103.92	452	9,428.72
<b>266. Totals</b>	<b>633.62</b>	<b>0.00</b>	<b>\$1,930,640.12</b>	<b>222.46</b>	<b>0.00</b>	<b>\$616,659.12</b>	<b>13,586</b>	<b>\$283,403.96</b>

Local Road Rate Per Mile	<u>3047</u>	Primary Road Rate Per Mile	<u>2772</u>
Local Urban Road Rate Per Mile	<u>2643</u>	Primary Urban Road Rate Per Mile	<u>15858</u>
Population Rate Per Capita	<u>20.86</u>		

Year Ended - 2021

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

**SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS**  
**Expenditures**

<b>Township</b>	<b>Construction/ Capacity Improvement (\$)</b>	<b>Preservation - Struct Improvement (\$)</b>	<b>Total (\$)</b>	<b>Township Contributions* (\$)</b>
AETNA	63,375.48	7,351.43	70,726.91	4,663.86
BLOOMFIELD	0.00	0.00	0.00	65,320.17
BUTTERFIELD	179,392.12	86,794.16	266,186.28	2,972.37
CALDWELL	0.00	25,965.45	25,965.45	22,470.08
CLAM UNION	0.00	108,813.43	108,813.43	87,384.69
ENTERPRISE	782.21	358,752.10	359,534.31	132,992.17
FOREST	0.00	443,103.85	443,103.85	30,566.60
HOLLAND	0.00	1,823.62	1,823.62	1,411.69
LAKE	1,505.38	420,198.22	421,703.60	97,454.03
NORWICH	0.00	606,359.40	606,359.40	63,090.61
PIONEER	0.00	0.00	0.00	3,143.15
REEDER	0.00	71,390.87	71,390.87	47,268.86
RICHLAND	0.00	142,571.70	142,571.70	92,502.95
RIVERSIDE	0.00	180,940.06	180,940.06	119,879.67
WEST BRANCH	0.00	174,269.10	174,269.10	2,205.66
<b>267. Totals</b>	<b>\$245,055.19</b>	<b>\$2,628,333.39</b>	<b>\$2,873,388.58</b>	<b>\$773,326.56</b>

\*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:** Bituminous < 1.5 inch

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
2C-21 Rosted/Seeley 2021	277,522.61	08/31/2021	Asphalt
6C-20 Cutcheon Rd	345,863.37	08/16/2021	Asphalt
7C-21 Nelson/Johnson/13Mile	341,238.03	08/19/2021	Asphalt

**Work Type:** Bituminous overlays of 1.5 inches or less

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
3C-21 Mike & Tony	108,663.08	07/22/2021	Asphalt
1-21A Dickerson	75,913.64	05/05/2021	Asphalt
3-21A Merritt/Burns	176,522.83	09/15/2021	Asphalt
6-21A Broadway	25,965.45	08/31/2021	Asphalt
8-21A Kelly	93,920.01	07/20/2021	Asphalt
9-21A Gray	77,775.58	08/16/2021	Asphalt
11-21A VanderMeulen	71,329.69	09/30/2021	Asphalt
12-21A Northview/Southview	39,596.58	08/31/2021	Asphalt
13-21A Falmouth Streets	108,813.43	08/25/2021	Asphalt
20-21A Nelson	77,153.56	08/20/2021	Asphalt
22-21A Call	149,821.26	09/14/2021	Asphalt

**Work Type:** Grade, ditch, gravel

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
1C-21 Cadillac Road	179,392.12	07/13/2021	Gravel

**Work Type:** Single Course Chip Seal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
4C-21	73,566.19	08/14/2021	Asphalt
5C-21 Moorestown	187,345.79	08/14/2021	Asphalt
6C-21 7 Mile Rd	174,269.10	08/14/2021	Asphalt
2-21A Meyering	67,467.07	08/14/2021	Asphalt
15-21A Blue (Lake)	17,437.65	08/14/2021	Asphalt
16-21A	10,205.19	08/14/2021	Asphalt

Year Ended - 2021

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

17-21A Blue (Reeder)	53,325.21	08/14/2021	Asphalt
18-21A Coaster	9,870.52	08/14/2021	Asphalt
19-21A Davis	8,195.14	08/14/2021	Asphalt
21-21A Merritt Streets	9,640.60	08/19/2021	Asphalt
24-21A North Country Sub	21,112.76	08/14/2021	Asphalt

Work Type: Trial Dust Control Treatment

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
26-21A Call Rd Permazyme	21,911.43	09/27/2021	Gravel



Year Ended - 2021

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

## Sub Ledger Report

## Line: 49 Specify - County

Account	Description	Amount (\$)
671-635	Permits	36,800.00

## Line: 90 Other2 Other - County

Account	Description	Amount (\$)
671-725	MISCELLANEOUS	8,234.39
693.003	GAIN/LOSS INVENTORY	335.87

## Line: 126 Other - Local

Account	Description	Amount (\$)
MISC	MISCELLANEOUS	2,434.13

## Line: 143 Other - Primary

Account	Description	Amount (\$)
510	EQUIPMENT	4,022.13
510	MATERIALS	48,847.72
510	VOUCHERS	246,233.65
512	FUEL	236,503.21

## Line: 156 All Other Charges - County

Account	Description	Amount (\$)
510	DIRECT EQ	4,022.13
511	INDIRECT EQ	14,356.96
514	ROADS	29,132.03
515	ADMIN	12.44
519	NON ROAD	943.51
900	CAPITAL OUTLAY	62.20

## Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
519	Non-related road	219.62

## Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
519	NON ROAD	254.83

## Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
720	UNEMPLOYMENT	3,237.00

Year Ended - 2021

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

**Line: 182 Less Benefits Recovered - Other**

Account	Description	Amount (\$)
720	UNEMPLOYMENT	(428.52)

**Line: 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
750+0	ROADS	69,762.70
969	DEPR/OTHER	9,800.27

**Line: 242 Expenditure10**

Account	Description	Amount (\$)
468.009	ROSTED	49,092.00

**Line: 243 707 Other**

Account	Description	Amount (\$)
791	INV ADJ	(2,133.74)
874	HAZ WASTE REMOVAL	6,683.75
ADV	ADVERTISING	464.70

**Line: 244 244 Other**

Account	Description	Amount (\$)
808+0	Bank Charges	860.42