

**2021**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
**Manistee 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	\$1,936,968.51
2. Investments	19,048.47
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,209,596.18
b. State Trunkline Maintenance	184,751.90
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	254,064.27
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	42,947.38

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

	0.00
4. Deferred Expense State Aid	210,892.40
5. Road Materials	545,107.12
6. Equipment Materials and Parts	131,381.50
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

**10. TOTAL ASSETS****\$4,534,757.73**

## Year Ended - 2021

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

## Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$1,133,630.40
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	19,411.20
14. Advances	365,506.21
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	0.00

Fund Balances

19. Primary Road Fund	463,541.93
20. Local Road Fund	443,999.83
21. County Road Commission Fund	2,108,668.16
<b>22. Total Fund Balances</b>	<b>3,016,209.92</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$4,534,757.73**

## Year Ended - 2021

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

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$25,236.18
25. Land Improvements	\$360,141.10	
25 a.Less: Accumulated Depreciation	(348,516.87)	11,624.23
26. Depletable Assets	219,846.44	
26 a.Less: Accumulated Depreciation	0.00	219,846.44
27. Buildings	4,995,647.73	
27 a.Less: Accumulated Depreciation	(2,519,822.71)	2,475,825.02
28. Equipment - Road	10,484,901.06	
28 a.Less: Accumulated Depreciation	(8,724,352.89)	1,760,548.17
29. Equipment - Shop	451,977.15	
29 a.Less: Accumulated Depreciation	(442,790.61)	9,186.54
30. Equipment - Engineers	55,275.70	
30 a.Less: Accumulated Depreciation	(55,275.70)	0.00
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	81,170.56	
32 a.Less: Accumulated Depreciation	(76,272.38)	4,898.18
33. Infrastructure	52,440,279.95	
33 a.Less: Accumulated Depreciation	(11,652,948.81)	40,787,331.14
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>\$45,294,495.90</b>
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	4,507,164.76
	37 d.Infrastructure	40,787,331.14
	<b>38. Total Equities</b>	<b>\$45,294,495.90</b>
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		1,085,000.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		84,687.36
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	<b>44. Total Liabilities</b>	<b>\$1,169,687.36</b>
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<b>\$0.00</b>

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)
<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	46,925.00	46,925.00
<b>Federal Sources</b>				
50. Surface Tran. Program (STP)	475,625.88	0.00	0.00	475,625.88
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	475,625.88	0.00	0.00	475,625.88
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
57. Engineering	5,705.71	4,294.29		10,000.00
58. Snow Removal	0.00	232,723.35		232,723.35
59. Urban Road	289,867.52	79,164.65		369,032.17
60. Allocation	3,517,182.97	2,647,138.74		6,164,321.71
61. Total MTF	3,812,756.20	2,963,321.03		6,776,077.23
<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)	122,518.91	0.00		122,518.91
68. Forest Road (E)	73,587.27	0.00		73,587.27
69. Urban Area (F)	271,757.52	0.00		271,757.52
70. Other	0.00	0.00		0.00
71. Total EDF	467,863.70	0.00		467,863.70
<b>72. Total State Sources</b>	<b>\$4,280,619.90</b>	<b>\$2,963,321.03</b>	<b>\$0.00</b>	<b>\$7,243,940.93</b>

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)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$53,103.70	\$53,103.70
74. Township Contr.	0.00	460,581.00	0.00	460,581.00
75. Other	0.00	0.00	19,892.60	19,892.60
76. Total Contributions	0.00	460,581.00	72,996.30	533,577.30
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		882,617.19	882,617.19
78. Trunkline Non-maintenance	0.00		12,447.82	12,447.82
79. Salvage Sales	0.00	0.00	12,904.31	12,904.31
80. Other	0.00	0.00	149,314.76	149,314.76
81. Total Charges	0.00	0.00	1,057,284.08	1,057,284.08
<b>Interest and Rents</b>				
82. Interest Earned	0.00	0.00	0.00	0.00
83. Property Rentals	0.00	0.00	150.00	150.00
84. Total Interest/Rents	0.00	0.00	150.00	150.00
<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	0.00	0.00
91. Total Other	0.00	0.00	0.00	0.00
<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>\$4,756,245.78</b>	<b>\$3,423,902.03</b>	<b>\$1,177,355.38</b>	<b>\$9,357,503.19</b>

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)
<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	3,034,430.75	765,816.79		3,800,247.54
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.	3,034,430.75	765,816.79		3,800,247.54
<b>Maintenance</b>				
111. Roads	600,628.59	1,660,340.42		2,260,969.01
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	449,269.35	281,053.10		730,322.45
115. Traffic Control	43,185.98	57,570.62		100,756.60
116. Total Maintenance	1,093,083.92	1,998,964.14		3,092,048.06
117. Total Construction, Preservation And Maintenance	4,127,514.67	2,764,780.93		6,892,295.60
<b>Other</b>				
118. Trunkline Maintenance	0.00		881,026.19	881,026.19
119. Trunkline Non-maintenance	0.00		12,447.82	12,447.82
120. Administrative Expense	233,289.19	156,266.80		389,555.99
121. Equipment - Net	21,730.55	58,854.47	19,093.36	99,678.38
122. Capital Outlay - Net	0.00	0.00	(190,191.03)	(190,191.03)
123. Debt Principal Payment	0.00	0.00	310,000.00	310,000.00
124. Interest Expense	0.00	0.00	31,387.50	31,387.50
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	52,683.81	52,683.81
127. Total Other	255,019.74	215,121.27	1,116,447.65	1,586,588.66
<b>128. Total Expenditures</b>	<b>\$4,382,534.41</b>	<b>\$2,979,902.20</b>	<b>\$1,116,447.65</b>	<b>\$8,478,884.26</b>

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	\$4,756,245.78	\$3,423,902.03	\$1,177,355.38	\$9,357,503.19
130. Total Expenditures	4,382,534.41	2,979,902.20	1,116,447.65	8,478,884.26
131. Excess of Revenues Over (Under) Expenditures	373,711.37	443,999.83	60,907.73	878,618.93
132. Optional Transfers				
132 a. Primary to Local (50%)	0.00	0.00		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	0.00	0.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	373,711.37	443,999.83	60,907.73	878,618.93
136. Beginning Fund	89,830.56	0.00	2,047,760.43	2,137,590.99
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	89,830.56	0.00	2,047,760.43	2,137,590.99
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$463,541.93	\$443,999.83	\$2,108,668.16	\$3,016,209.92



Year Ended - 2021

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

**EQUIPMENT EXPENSE**

## Direct Equipment Expense

141. Labor and Fringe Benefits	\$205,513.46	
142. Depreciation	<u>675,441.42</u>	
143. Other	<u>224,607.45</u>	
<b>144. Total Direct</b>		<u>1,105,562.33</u>

145. Indirect Equipment Expense		<u>611,884.37</u>
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## Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>212,041.63</u>	
<b>148. Total Operating</b>		<u>\$212,041.63</u>

<b>149. TOTAL EQUIPMENT EXPENSE</b>	<u>\$1,929,488.33</u>
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**Equipment Rental Credits:**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	0.00	128,388.73		128,388.73
152. Maintenance	<u>398,910.79</u>	<u>952,011.07</u>		<u>1,350,921.86</u>
153. Inventory Operations	0.00	0.00	9,176.46	9,176.46
154. MDOT	0.00		<u>298,923.99</u>	<u>298,923.99</u>
155. Other Reimbursable Charges	0.00	0.00	1,619.57	1,619.57
156. All Other Charges	0.00	0.00	40,779.34	40,779.34
157. Total Equipment Rental Credits	<u>398,910.79</u>	<u>1,080,399.80</u>	<u>350,499.36</u>	<u>1,829,809.95</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>99,678.38</u>

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$398,910.79</u>	<u>\$1,080,399.80</u>	<u>\$350,499.36</u>	<u>\$1,829,809.95</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	21.80 %	59.04 %	19.15 %	100.00 %
161. Prorated Total Equipment Expense	<u>420,641.34</u>	<u>1,139,254.27</u>	<u>369,592.72</u>	<u>1,929,488.33</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>21,730.55</u>	<u>58,854.47</u>	<u>19,093.36</u>	<u>99,678.38</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.	0.00	0.00
165. Primary Maintenance	234,041.55	293,472.19
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	32,650.13	40,941.04
168. Local Maintenance	392,913.41	492,686.41
169. Inventory	5,124.00	0.00
170. Equipment Expense - Direct	91,177.22	114,330.04
171. Equipment Expense - Indirect	82,783.78	103,805.23
172. Equipment Expense - Operating	0.00	0.00
173. Administration	174,207.14	0.00
174. State Trunkline Maintenance	194,733.44	
175. Sundry Account Rec.	1,092.41	
176. Capital Outlay	19,690.97	24,691.14
177. Other	4,690.23	5,881.22
<b>178. Total Payroll</b>	<b>\$1,233,104.28</b>	
179. Less Applicable Payroll	(375,156.99)	
<b>180. Total Applicable Labor Cost</b>	<b>\$857,947.29</b>	Total Distributive <b>\$1,075,807.27</b>

	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	\$183,209.78	\$39,304.50	\$644,763.57	\$481,419.35	\$6,592.53	\$662.84	\$1,355,952.57
182. Less: Benefits Recovered	(31,320.87)	(6,721.07)	(110,254.56)	(82,322.19)	(1,127.31)	(117.24)	(231,863.24)
183. Less: Refunds	0.00	(48,282.06)	0.00	0.00	0.00	0.00	(48,282.06)
184. Benefits to be Distributed	151,888.91	(15,698.63)	534,509.01	399,097.16	5,465.22	545.60	1,075,807.27
185. Applicable Labor Cost	857,947.29	857,947.29	857,947.29	857,947.29	857,947.29	857,947.29	
186. Factor	0.177038	(0.018298)	0.623009	0.465177	0.006370	0.000636	1.253932

Year Ended - 2021

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

**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.	3,058,615.22	0.00
189. Primary Maintenance	1,101,795.81	0.00
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	825,024.06	0.00
192. Local Maintenance	2,014,901.25	0.00
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$7,000,336.34</b>	<b>\$0.00</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	1,027.65	(267.79)	(81,823.00)	0.00	25,706.21	\$(55,356.93)
196. Applicable Operation Cost	7,000,336.34	7,000,336.34	7,000,336.34	7,000,336.34	7,000,336.34	
197. Factor	0.000147	(0.000038)	(0.011688)	0.000000	0.003672	\$(0.007907)

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.	0.00	299,192.67	3,034,430.75	466,624.12	3,034,430.75	765,816.79
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,066,753.35	1,975,006.49	26,330.57	23,957.65	1,093,083.92	1,998,964.14
<b>202. Total</b>	<u>\$1,066,753.35</u>	<u>\$2,274,199.16</u>	<u>\$3,060,761.32</u>	<u>\$490,581.77</u>	<u>\$4,127,514.67</u>	<u>\$2,764,780.93</u>

Year Ended - 2021

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

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$194,112.46	\$620.98
204. Fringe Benefits	227,749.49	738.97
205. Equipment Rental	297,994.87	929.12
206. Materials	36,053.88	0.00
207. Handling Charges	0.00	0.00
208. Overhead	82,495.25	975.17
209. Other	42,620.24	9,183.58
<b>210. Total Charges for Current Year</b>	<b>\$881,026.19</b>	<b>\$12,447.82</b>
211. Beginning Balance	62,244.12	9,229.37
212. Sub-Total	943,270.31	21,677.19
213. Less Credits	(758,518.41)	(21,677.19)
<b>214. Ending Balance</b>	<b>\$184,751.90</b>	<b>\$0.00</b>

## Year Ended - 2021

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

## SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	652,164.02
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:	<u>\$652,164.02</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	652,164.02	652,164.02
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	652,164.02	652,164.02
227. Less: Depreciation and Depletion 968	0.00	0.00	(842,355.05)	(842,355.05)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(190,191.03)</u>	<u>\$(190,191.03)</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	4,697,355.79	4,697,355.79
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: 10/01/2020 End: 09/30/2021

**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>\$6,776,077.23</u>
<b><u>DEDUCTIONS</u></b>			
233. Administrative Expense (from Page 6 Expenditures)			<u>389,555.99</u>
234. Total Capital Outlay (from Page 13)			<u>652,164.02</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>310,000.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>31,387.50</u>
236 a. Total Deductions			<u>1,383,107.51</u>
236 b. Adjusted MTF Returns			<u>5,392,969.72</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$3,034,430.75</u>	<u>\$765,816.79</u>	<u>3,800,247.54</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,093,083.92</u>	<u>1,998,964.14</u>	<u>3,092,048.06</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>4,127,514.67</u>	<u>2,764,780.93</u>	<u>6,892,295.60</u>
241. 90% of Adjusted MTF Returns			<u>4,853,672.75</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)

<b>Fiscal Year</b>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<b>Expenditures (\$)</b>	<u>0.00</u>	<u>0.00</u>	<u>171,497.74</u>	<u>435,458.96</u>	<u>4,588.37</u>
<b>Fiscal Year</b>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>Expenditures (\$)</b>	<u>180,610.00</u>	<u>297,770.00</u>	<u>0.00</u>	<u>187,800.00</u>	<u>150,000.00</u>
<b>242. TOTAL</b>					<u>\$1,427,725.07</u>

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

$$\underline{6,776,077.23} \times .10 = \underline{677,607.72}$$



Year Ended - 2021

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

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

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$82,783.78
712-724	Fringe Benefits - Shop Employees	103,805.24
721	Drug Testing	3,739.63
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	9,230.63
733	Welding Supplies	0.00
734	Safety Supplies - Shop	3,859.10
736	Tire Shop Supplies	0.00
737	Shop Supplies	39,876.14
791	Equipment Material/Parts Inventory Adjustment	3,225.30
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	1,851.58
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	0.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	43,436.50
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	6,667.75
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	63,773.89
931	Buildings Repairs and Maintenance	45,175.54
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	0.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	33,391.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	124,877.88
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	4,068.42
968	Depreciation - Stockroom Expense	0.00
707	Other:	42,121.99
	<b>243. TOTAL</b>	<b>\$611,884.37</b>

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	\$174,207.14
709-714	Administrative Leave	0.00
724	Fringe Benefits	135,116.88
727	Postage	1,427.10
728	Office Supplies	4,868.78
730	Dues and Subscriptions	12,593.95
801	Contractual Services	0.00
803	Legal Services	5,574.50
804	Auditing and Accounting Services	39,350.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	0.00
861	Travel and Mileage	2,104.15
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,090.25
875	Insurance - Building and Contents	15,200.94
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	598.11
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	20,375.09
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	22,259.78
942	Building Rental	0.00
955-956	Miscellaneous	5,801.41
966-967	Overhead	0.00
968	Depreciation - Buildings	32,034.24
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	3,021.00
	Other:	0.00
	<b>244. TOTAL</b>	<b>\$475,623.32</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(83,452.26)
691	Purchase Discounts	(1,368.15)
	Other:	(1,246.92)
	<b>Total Credits to Administrative Expense</b>	<b>\$(86,067.33)</b>
	<b>245. Net Administrative Expense</b>	<b>\$389,555.99</b>

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>
Glovers Lake Road	Pleasanton	73,587.27	Resurfacing
		<b>246. Total</b>	
		<u>\$73,587.27</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
<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	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
252. Resurfacing	32.16 mi.	3,034,430.75	6.34 mi.	415,191.94
253. Gravel Surfacing	0.00 mi.	0.00	9.01 mi.	350,624.85
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		3,034,430.75		765,816.79
<b>BRIDGES</b>				
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
<b>264. Bridge Subtotals</b>		<b>0.00</b>		<b>0.00</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$3,034,430.75</b>		<b>\$765,816.79</b>

\*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 (\$)
Arcadia	34.10	0.00	100,970.10	7.80	0.00	21,013.20	657	13,823.28
Bear Lake	52.22	0.00	154,623.42	21.58	0.00	58,136.52	1,489	31,328.56
Brown	45.09	0.00	133,511.49	19.72	0.00	53,125.68	704	14,812.16
Cleon	41.64	0.00	123,296.04	28.50	0.00	76,779.00	868	18,262.72
Dickson	91.83	0.00	271,908.64	32.00	0.00	86,208.00	980	20,619.20
Filer	35.32	13.41	139,019.40	11.03	6.73	133,424.12	2,318	48,770.72
Manistee	49.10	9.97	170,988.06	15.74	6.12	136,712.76	3,607	75,891.28
Maple Grove	57.84	0.00	171,264.24	14.80	0.00	39,871.20	835	17,568.40
Marilla	36.05	0.00	106,744.05	17.40	0.00	46,875.60	398	8,373.92
Norman	127.64	0.00	377,942.04	25.90	0.00	69,774.60	1,567	32,969.68
Onekama	40.27	0.00	119,239.47	7.83	0.00	21,094.02	939	19,756.56
Pleasanton	45.99	0.00	136,176.39	18.80	0.00	50,647.20	870	18,304.80
Springdale	37.84	0.00	112,044.24	25.80	0.00	69,505.20	849	17,862.96
Stronach	83.33	3.72	256,293.10	19.13	3.20	100,848.22	834	17,547.36
<b>266. Totals</b>	<b>778.26</b>	<b>27.10</b>	<b>\$2,374,020.68</b>	<b>266.03</b>	<b>16.05</b>	<b>\$964,015.32</b>	<b>16,915</b>	<b>\$355,891.60</b>

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**

<b>Township</b>	<b>Construction/ Capacity Improvement (\$)</b>	<b>Preservation - Struct Improvement (\$)</b>	<b>Total (\$)</b>	<b>Township Contributions* (\$)</b>
Arcadia				
Bear Lake	0.00	345,989.96	345,989.96	104,624.25
Brown	0.00	263,864.43	263,864.43	0.00
Cleon				
Dickson	0.00	318,008.21	318,008.21	0.00
Filer	0.00	396,533.88	396,533.88	0.00
Manistee	0.00	550,899.73	550,899.73	80,714.49
Maple Grove	0.00	76,593.44	76,593.44	0.00
Marilla				
Norman	0.00	153,328.14	153,328.14	0.00
Onkama	0.00	384,053.15	384,053.15	176,256.51
Pleasanton	0.00	762,956.83	762,956.83	0.00
Springdale				
Stronach	0.00	548,019.77	548,019.77	98,985.75
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$3,800,247.54</b>	<b>\$3,800,247.54</b>	<b>\$460,581.00</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: 10/01/2020 End: 09/30/2021

**ASSET MANAGEMENT**  
**Projects Completed During the County Fiscal Year**

**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>
Miller Road 2021 Preservation (489-0999)	160,152.55	09/01/2021	Asphalt

**Work Type:** Crush & Shape & Resurf

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Glovers Lake Road 2021 (459-022)	777,022.49	08/28/2021	Asphalt

**Work Type:** Hot Mixed Asphalt Resurfacing (One Course)

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Chief Road 2021 (459-0701)	345,989.96	09/03/2021	Asphalt
Eastlake Road 2021 (459-1305)	652,817.35	08/28/2021	Asphalt
S. County Line & Maple & Fox Farm Roads 2021 (459-1402)	396,533.88	09/25/2021	Asphalt

**Work Type:** New Gravel Surface added to graded roadway

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Joseph Road 2021 (489-0855)	21,255.47	10/30/2020	Gravel
Marzinski & Steinberg Roads 2021 (489-307)	19,683.00	06/30/2021	Gravel
Onekama Township 2021 Road Re-graveling (489-0857)	310,443.66	09/30/2021	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>
2021 Primary Road WCF (459-2022)	873,931.24	09/01/2021	Seal Coat
Old Stronach Road 2021 (489-1315)	74,111.01	09/01/2021	Seal Coat

Year Ended - 2021

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

Pine Creek Road 2021 (489-1314)	113,858.21	09/01/2021	Asphalt
Pomeroy Springs Road 2021 (489-1316)	8,436.92	09/01/2021	Seal Coat
Potter Road 2021 (489-0856)	58,633.25	09/01/2021	Asphalt



Year Ended - 2021

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

## Sub Ledger Report

## Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	Other Miscellaneous	295.35
040	Permits	2,475.00
040	Rent Receivable	0.00
071	City and Villages	40,177.03

## Line: 9 Other (Identify)

Account	Description	Amount (\$)
0123	Prepaid Tractor	0.00
0339	Deferred Revenue	0.00

## Line: 14 Advances

Account	Description	Amount (\$)
0246	Township Advances	7,319.50
0248	Advance-Revenue Sharing	0.00
283	Performance Deposit Payable	1,404.71
328	State Advances	356,782.00

## Line: 18 Other (Identify)

Account	Description	Amount (\$)
0203	Contract's Payable	0.00
0283	Performance Deposit Payable	0.00

## Line: 49 Specify - County

Account	Description	Amount (\$)
0450	Permits	46,675.00
0450	Sign	250.00

## Line: 55 FS-Other - Local

Account	Description	Amount (\$)
0510	FEMA Storm Damage	0.00
0583	USFS	0.00

## Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
0583-08	US Forest Service	0.00
512	STP Safety	0.00

## Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
0510	State FEMA	0.00

Year Ended - 2021

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

**Line: 63 OTH-Other - Primary**

Account	Description	Amount (\$)
0546	Special State Pmt	0.00
0546	Winter Emergency Pmt	0.00
0546	State Detour Funds	0.00

**Line: 70 EDF-Other - Primary**

Account	Description	Amount (\$)
0549	TED Enhancement Grant	0.00
0556	State RRR Funds	0.00

**Line: 75 CFL-Other - County**

Account	Description	Amount (\$)
0583	County Revenue Sharing	0.00
0583	Little River BOI	0.00
0583	USFS Project	19,892.60

**Line: 75 CFL-Other - Local**

Account	Description	Amount (\$)
0580	Co Plan Dept	0.00

**Line: 80 SC-Other - County**

Account	Description	Amount (\$)
0607	Paser Revenue	590.70
0633	FOIA Research	0.00
0668	Well Revenue	1,459.22
0675	Other Contributions	2,443.40
0677	Sale of Sand and Gravel	145,296.32
665	Bank Charges	(474.88)

**Line: 89 Contributions from Private Sources - County**

Account	Description	Amount (\$)
0607	Paser, etc.	0.00

**Line: 89 Contributions from Private Sources - Local**

Account	Description	Amount (\$)
0583	Ducks Unlimited	0.00

**Line: 90 Other2 Other - County**

Account	Description	Amount (\$)
0675	Other Contributions	0.00
0677	Sale of Sand and Gravel	0.00

**Line: 109 Other - Local**

Account	Description	Amount (\$)
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Year Ended - 2021

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

489	Other Projects	0.00
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**Line: 126 Other - County**

Account	Description	Amount (\$)
490-0504	Non-Road Projects	52,683.81

**Line: 143 Other - Primary**

Account	Description	Amount (\$)
510	Parts, etc.	224,607.45

**Line: 156 All Other Charges - County**

Account	Description	Amount (\$)
510-514	Other	40,521.42
970	Capital Outlay	257.92

**Line: 177 Other - Distributive Calculation**

Account	Description	Amount (\$)
514	Distributive Expense	5,881.22

**Line: 177 Other - Total Labor Charge**

Account	Description	Amount (\$)
514	Other Distributive	4,690.23

**Line: 181 Total Fringe Benefits - Other**

Account	Description	Amount (\$)
513-720	Unemployment	662.84

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

Account	Description	Amount (\$)
513-70	Unemployment	(117.24)

**Line: 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
514	Miscellaneous	11,697.88
514	Weighmaster	11,875.16
514	Education and Training	230.58
514	Safety	1,270.81
514	Paser Training	631.78
514	Engineer Tech	0.00

**Line: 209 Other - MDOT Other**

Account	Description	Amount (\$)
518	Purchases	9,183.58

Year Ended - 2021

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

**Line: 209 Other - Trunkline Maintenance**

Account	Description	Amount (\$)
517	Purchases	42,620.24

**Line: 242 Expenditure10**

Account	Description	Amount (\$)
459	heavy maintenance	150,000.00

**Line: 243 707 Other**

Account	Description	Amount (\$)
511	Depreciation Land Improvements	2,905.92
511	Small Shop Tools	11,176.22
511	Oils and Lubricants	28,039.85
511	Other Radio Expenses	0.00

**Line: 244 244 Other**

Account	Description	Amount (\$)
515	Engineering Supplies	0.00
515	Union Affairs	0.00
515	Uncollectable Accounts	0.00

**Line: 244 955-956 Miscellaneous**

Account	Description	Amount (\$)
515 -17	Miscellaneous	4,787.56
515-10	Engineer Supplies	1,013.85

**Line: 245 245 Other**

Account	Description	Amount (\$)
0646	Other Overhead	(1,246.92)

**Line: 257 Other Primary System \*Unit**

Account	Description	Amount (\$)
459	Safety Projects	0.00

**Line: 257 Other Primary System Expenditure**

Account	Description	Amount (\$)
459	Safety Projects	0.00