

**2021**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
**Livingston 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	\$424,544.23
2. Investments	21,025,000.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	4,731,779.50
b. State Trunkline Maintenance	0.00
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	352,447.18

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

	0.00
4. Deferred Expense State Aid	723,128.99
5. Road Materials	671,694.05
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	50,000.00
9. Other	

**10. TOTAL ASSETS****\$27,978,593.95**

Year Ended - 2021

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

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

11. Accounts Payable	\$224,815.18
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	176,989.52
14. Advances	0.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	237,780.69

**Fund Balances**

19. Primary Road Fund	22,925,943.29
20. Local Road Fund	0.00
21. County Road Commission Fund	4,413,065.27
<b>22. Total Fund Balances</b>	<b>27,339,008.56</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$27,978,593.95**

## Year Ended - 2021

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

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$327,738.74
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	488,543.37	
26 a.Less: Accumulated Depreciation	(118,985.09)	369,558.28
27. Buildings	6,922,003.48	
27 a.Less: Accumulated Depreciation	(4,271,788.31)	2,650,215.17
28. Equipment - Road	14,356,484.49	
28 a.Less: Accumulated Depreciation	(10,513,698.99)	3,842,785.50
29. Equipment - Shop	474,974.57	
29 a.Less: Accumulated Depreciation	(288,925.78)	186,048.79
30. Equipment - Engineers	117,620.00	
30 a.Less: Accumulated Depreciation	(96,219.47)	21,400.53
31. Equipment - Yard and Storage	1,048,576.03	
31 a.Less: Accumulated Depreciation	(265,022.79)	783,553.24
32. Equipment and Furniture - Office	312,831.42	
32 a.Less: Accumulated Depreciation	(297,915.53)	14,915.89
33. Infrastructure	370,173,791.65	
33 a.Less: Accumulated Depreciation	(198,480,474.65)	171,693,317.00
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>\$179,889,533.14</b>
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	8,196,216.14
	37 d.Infrastructure	171,693,317.00
	<b>38. Total Equities</b>	<b>\$179,889,533.14</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		415,491.75
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	<b>44. Total Liabilities</b>	<b>\$415,491.75</b>
<u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<b>\$5,202,811.18</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	112,895.00	112,895.00
<b>Federal Sources</b>				
50. Surface Tran. Program (STP)	660,846.58	0.00	0.00	660,846.58
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	660,846.58	0.00	0.00	660,846.58
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
57. Engineering	7,093.11	2,906.89		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	2,825,562.68	1,270,247.20		4,095,809.88
60. Allocation	15,589,292.59	6,388,800.66		21,978,093.25
61. Total MTF	18,421,948.38	7,661,954.75		26,083,903.13
<b>Other</b>				
62. Local Bridge	0.00	0.00		0.00
63. Other	636,993.14	0.00	0.00	636,993.14
64. Total Other	636,993.14	0.00	0.00	636,993.14
<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	0.00		0.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	0.00	0.00		0.00
<b>72. Total State Sources</b>	<b>\$19,058,941.52</b>	<b>\$7,661,954.75</b>	<b>\$0.00</b>	<b>\$26,720,896.27</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.	1,898,971.67	4,061,551.26	0.00	5,960,522.93
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	1,898,971.67	4,061,551.26	0.00	5,960,522.93
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		0.00	0.00
78. Trunkline Non-maintenance	0.00		0.00	0.00
79. Salvage Sales	0.00	10,270.95	0.00	10,270.95
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	10,270.95	0.00	10,270.95
<b>Interest and Rents</b>				
82. Interest Earned	15,801.82	0.00	3,202.96	19,004.78
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	15,801.82	0.00	3,202.96	19,004.78
<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	537,746.87	537,746.87
88. Gain (Loss) Equip. Disp.	0.00	0.00	193,591.11	193,591.11
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	193,452.74	193,452.74
91. Total Other	0.00	0.00	924,790.72	924,790.72
<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>\$21,634,561.59</b>	<b>\$11,733,776.96</b>	<b>\$1,040,888.68</b>	<b>\$34,409,227.23</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	7,512,394.77	5,407,940.19		12,920,334.96
105. Structures	73,059.87	111,398.80		184,458.67
106. Safety Projects	1,256,241.93	74,088.73		1,330,330.66
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.	8,841,696.57	5,593,427.72		14,435,124.29
<b>Maintenance</b>				
111. Roads	2,652,411.66	5,723,358.68		8,375,770.34
112. Structures	52,311.88	30,833.20		83,145.08
113. Roadside Parks	4,562.56	0.00		4,562.56
114. Winter Maintenance	1,594,401.96	997,820.28		2,592,222.24
115. Traffic Control	896,988.40	398,550.77		1,295,539.17
116. Total Maintenance	5,200,676.46	7,150,562.93		12,351,239.39
117. Total Construction, Preservation And Maintenance	14,042,373.03	12,743,990.65		26,786,363.68
<b>Other</b>				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	659,043.19	598,106.90		1,257,150.09
121. Equipment - Net	95,634.62	226,856.31	10,357.54	332,848.47
122. Capital Outlay - Net	0.00	0.00	198,500.34	198,500.34
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	52,000.00	52,000.00
127. Total Other	754,677.81	824,963.21	260,857.88	1,840,498.90
<b>128. Total Expenditures</b>	<b>\$14,797,050.84</b>	<b>\$13,568,953.86</b>	<b>\$260,857.88</b>	<b>\$28,626,862.58</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	\$21,634,561.59	\$11,733,776.96	\$1,040,888.68	\$34,409,227.23
130. Total Expenditures	14,797,050.84	13,568,953.86	260,857.88	28,626,862.58
131. Excess of Revenues Over (Under) Expenditures	6,837,510.75	(1,835,176.90)	780,030.80	5,782,364.65
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,835,176.90)	1,835,176.90		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	(1,835,176.90)	1,835,176.90		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	5,002,333.85	0.00	780,030.80	5,782,364.65
136. Beginning Fund	17,923,609.44	0.00	3,633,034.47	21,556,643.91
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	17,923,609.44	0.00	3,633,034.47	21,556,643.91
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$22,925,943.29	\$0.00	\$4,413,065.27	\$27,339,008.56



Year Ended - 2021

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

**EQUIPMENT EXPENSE**

## Direct Equipment Expense

141. Labor and Fringe Benefits	\$770,008.68	
142. Depreciation	<u>1,366,743.61</u>	
143. Other	<u>588,326.12</u>	
<b>144. Total Direct</b>		<u>2,725,078.41</u>

145. Indirect Equipment Expense		<u>1,222,465.16</u>
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## Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>586,588.31</u>	
<b>148. Total Operating</b>		<u>\$586,588.31</u>

**149. TOTAL EQUIPMENT EXPENSE** \$4,534,131.88

**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	98,880.30	256,982.52		355,862.82
152. Maintenance	<u>1,108,239.93</u>	<u>2,606,445.58</u>		<u>3,714,685.51</u>
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		0.00	0.00
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	130,735.08	130,735.08
157. Total Equipment Rental Credits	<u>1,207,120.23</u>	<u>2,863,428.10</u>	<u>130,735.08</u>	<u>4,201,283.41</u>

(A)

(B)

(C)

(D)

158. (Gain) or Loss on Usage of Equipment				<u>332,848.47</u>
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**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$1,207,120.23</u>	<u>\$2,863,428.10</u>	<u>\$130,735.08</u>	<u>\$4,201,283.41</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	28.73 %	68.16 %	3.11 %	100.00 %
161. Prorated Total Equipment Expense	<u>1,302,754.85</u>	<u>3,090,284.41</u>	<u>141,092.62</u>	<u>4,534,131.88</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>95,634.62</u>	<u>226,856.31</u>	<u>10,357.54</u>	<u>332,848.47</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.	200,674.34	262,407.79
165. Primary Maintenance	782,345.53	1,023,018.49
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	176,655.60	231,013.24
168. Local Maintenance	1,174,272.94	1,535,514.52
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	329,109.91	430,353.99
171. Equipment Expense - Indirect	264,870.10	346,352.09
172. Equipment Expense - Operating	0.00	0.00
173. Administration	459,287.13	600,577.63
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	66,718.83	87,243.54
177. Other	1,279,347.84	1,672,913.62
<b>178. Total Payroll</b>	<b>\$4,733,282.22</b>	
179. Less Applicable Payroll	0.00	
<b>180. Total Applicable Labor Cost</b>	<b>\$4,733,282.22</b>	<b>Total Distributive \$6,189,394.91</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	\$777,642.92	\$129,196.00	\$1,812,479.37	\$1,137,466.68	\$9,221.32	\$679,345.12	\$4,545,351.41
182. Less: Benefits Recovered	0.00	0.00	0.00	(28,871.13)	0.00	0.00	(28,871.13)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	777,642.92	129,196.00	1,812,479.37	1,108,595.55	9,221.32	679,345.12	4,516,480.28
185. Applicable Labor Cost	3,453,944.38	345,394,438.00	3,453,944.38	3,453,944.38	3,453,944.38	3,453,944.38	
186. Factor	0.225146	0.000374	0.524756	0.320965	0.002670	0.196687	1.270598

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.	8,485,614.20	358,169.29
189. Primary Maintenance	4,991,225.00	210,674.62
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	5,368,158.07	226,584.58
192. Local Maintenance	6,862,581.33	289,662.70
193. Other	(6,122.23)	(258.41)
<b>194. TOTAL</b>	<b>\$25,701,456.37</b>	<b>\$1,084,832.78</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	2,162.91	22,288.35	279,919.00	0.00	780,457.05	\$1,084,827.31
196. Applicable Operation Cost	25,701,456.37	25,701,456.37	25,701,456.37	25,701,456.37	25,701,456.37	
197. Factor	0.000084	0.000867	0.010891	0.000000	0.030366	\$0.042208

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.	464,548.77	1,770,032.63	8,377,147.80	3,823,395.09	8,841,696.57	5,593,427.72
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	5,200,676.46	7,150,562.93	0.00	0.00	5,200,676.46	7,150,562.93
<b>202. Total</b>	<u>\$5,665,225.23</u>	<u>\$8,920,595.56</u>	<u>\$8,377,147.80</u>	<u>\$3,823,395.09</u>	<u>\$14,042,373.03</u>	<u>\$12,743,990.65</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	\$0.00	\$0.00
204. Fringe Benefits	0.00	0.00
205. Equipment Rental	0.00	0.00
206. Materials	0.00	0.00
207. Handling Charges	0.00	0.00
208. Overhead	0.00	0.00
209. Other	0.00	0.00
<b>210. Total Charges for Current Year</b>	<b>\$0.00</b>	<b>\$0.00</b>
211. Beginning Balance	0.00	0.00
212. Sub-Total	0.00	0.00
213. Less Credits	0.00	0.00
<b>214. Ending Balance</b>	<b>\$0.00</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)	81,875.00
217. Equipment Road (976, 981)	1,432,711.51
218. Equipment Shop (977)	129,827.02
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	127,917.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$1,772,330.53</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,772,330.53	1,772,330.53
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	1,772,330.53	1,772,330.53
227. Less: Depreciation and Depletion 968	0.00	0.00	(1,573,830.19)	(1,573,830.19)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$198,500.34</u>	<u>\$198,500.34</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	7,997,715.80	7,997,715.80
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>193,591.11</u>	<u>193,591.11</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>\$26,083,903.13</u>
<b><u>DEDUCTIONS</u></b>			
233. Administrative Expense (from Page 6 Expenditures)			<u>1,257,150.09</u>
234. Total Capital Outlay (from Page 13)			<u>1,772,330.53</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>3,029,480.62</u>
236 b. Adjusted MTF Returns			<u>23,054,422.51</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$8,841,696.57</u>	<u>\$5,593,427.72</u>	<u>14,435,124.29</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>5,200,676.46</u>	<u>7,150,562.93</u>	<u>12,351,239.39</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(660,846.58)</u>	<u>0.00</u>	<u>(660,846.58)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>13,381,526.45</u>	<u>12,743,990.65</u>	<u>26,125,517.10</u>
241. 90% of Adjusted MTF Returns			<u>20,748,980.26</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>1,045,911.00</u>	<u>3,093,779.00</u>	<u>913,648.00</u>	<u>768,980.00</u>	<u>1,287,320.10</u>
Fiscal Year	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Expenditures (\$)	<u>178,907.14</u>	<u>725,288.00</u>	<u>1,383,618.00</u>	<u>5,274,233.00</u>	<u>71,827.00</u>
<b>242. TOTAL</b>					<u>\$14,743,511.24</u>

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

$$\underline{6,083,903.13} \times .10 = \underline{2,608,390.31}$$



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	\$234,482.31
712-724	Fringe Benefits - Shop Employees	314,128.66
721	Drug Testing	1,705.60
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	2,340.13
733	Welding Supplies	6,517.43
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	7,659.82
737	Shop Supplies	44,966.86
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	0.00
810	Education Expense - Shop	2,574.51
850-859	Communications - Shop	0.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	17,744.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	32,132.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	90,631.62
931	Buildings Repairs and Maintenance	69,212.18
932	Yard and Storage Repairs and Maintenance	100,946.70
933	Shop Equipment Repairs and Maintenance	10,839.50
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	66,298.01
944-947	Underground Storage Tank Expense	1,558.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	139,768.73
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	21,920.11
968	Depreciation - Stockroom Expense	0.00
707	Other:	57,038.99
	<b>243. TOTAL</b>	<b>\$1,222,465.16</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	\$459,287.13
709-714	Administrative Leave	0.00
724	Fringe Benefits	528,179.48
727	Postage	5,213.39
728	Office Supplies	10,698.75
730	Dues and Subscriptions	25,969.72
801	Contractual Services	0.00
803	Legal Services	46,854.52
804	Auditing and Accounting Services	27,710.00
807	Data Processing	74,691.31
810	Education	578.00
850-853	Communications	11,502.97
861	Travel and Mileage	0.00
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	0.00
875	Insurance - Building and Contents	547.70
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	11,449.25
931	Building Repair/Maintenance	38,450.00
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	9,412.18
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	6,487.97
	Other:	117.72
	<b>244. TOTAL</b>	<b>\$1,257,150.09</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	0.00
	Other:	0.00
	<b>Total Credits to Administrative Expense</b>	<b>\$0.00</b>
	<b>245. Net Administrative Expense</b>	<b>\$1,257,150.09</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.

**Road Name**

**Location**

**Amount Spent (\$)**

**Project Type**

**246. Total**

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.	\$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	4.00 mi.	\$526,982.74	1.01 mi.	\$149,391.61
252. Resurfacing	36.71 mi.	6,520,863.26	23.89 mi.	3,443,201.24
253. Gravel Surfacing	11.01 mi.	464,548.77	22.12 mi.	1,770,032.63
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
<b>SAFETY PROJECTS</b>				
255. Intersection Improvements	3.00 ea.	1,256,241.93	3.00 ea.	74,088.73
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	3.00 ea.	45,314.71
260. Subtotals		8,768,636.70		5,482,028.92
<b>BRIDGES</b>				
261. Replacement	1.00 ea.	72,417.47	3.00 ea.	111,398.80
262. Recondition or Repair	1.00 ea.	642.40	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>73,059.87</b>		<b>111,398.80</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$8,841,696.57</b>		<b>\$5,593,427.72</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 (\$)
BRIGHTON	96.00	96.00	546,240.00	30.74	30.74	572,686.20	19,144	399,343.84
COHOCTAH	54.49	0.00	166,031.04	25.60	0.00	70,963.20	3,246	67,711.56
CONWAY	45.62	0.00	139,004.14	22.25	0.00	61,677.00	3,608	75,262.88
DEERFIELD	50.69	2.87	162,037.84	19.13	3.12	102,505.32	4,166	86,902.76
GENOA	84.63	75.75	458,074.85	31.88	27.35	522,087.66	20,692	431,635.12
GREEN OAK	82.19	82.19	467,661.11	36.29	36.29	676,082.72	19,539	407,583.54
HAMBURG	69.71	66.72	388,747.33	27.53	26.94	503,527.69	21,259	443,462.74
HANDY	46.02	0.00	140,222.94	20.69	0.00	57,352.68	5,651	117,879.86
HARTLAND	69.61	49.70	343,458.77	24.30	11.13	243,859.14	15,256	318,240.16
HOWELL	49.53	23.30	212,499.80	30.21	12.36	279,746.99	10,068	210,018.48
IOSCO	42.40	0.00	129,192.80	17.15	0.00	47,539.80	3,870	80,728.20
MARION	57.53	12.84	209,230.03	19.23	3.96	116,103.24	11,245	234,570.70
OCEOLA	56.41	21.73	229,313.66	15.54	4.82	119,512.44	14,623	305,035.78
PUTNAM	46.00	18.50	189,057.50	17.97	9.79	205,062.66	5,475	114,208.50
TYRONE	64.63	29.89	275,926.87	26.15	13.27	282,923.47	11,986	250,027.96
UNADILLA	40.87	0.00	124,530.89	13.80	0.00	38,253.60	3,333	69,526.38
<b>266. Totals</b>	<b>956.33</b>	<b>479.49</b>	<b>\$4,181,229.57</b>	<b>378.46</b>	<b>179.77</b>	<b>\$3,899,883.81</b>	<b>173,161</b>	<b>\$3,612,138.46</b>

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**

<b>Township</b>	<b>Construction/ Capacity Improvement (\$)</b>	<b>Preservation - Struct Improvement (\$)</b>	<b>Total (\$)</b>	<b>Township Contributions* (\$)</b>
BRIGHTON	0.00	2,355,793.57	2,355,793.57	576,465.78
COHOCTAH	0.00	272,877.22	272,877.22	156,224.75
CONWAY	0.00	256,349.36	256,349.36	118,717.19
DEERFIELD	0.00	457,544.95	457,544.95	202,418.55
GENOA	0.00	2,029,708.27	2,029,708.27	802,788.69
GREEN OAK	0.00	318,947.27	318,947.27	113,290.60
HAMBURG	0.00	3,286,265.62	3,286,265.62	1,965,078.27
HANDY	0.00	928,877.41	928,877.41	105,550.32
HARTLAND	0.00	420,703.31	420,703.31	353,292.54
HOWELL	0.00	1,171,754.71	1,171,754.71	246,035.96
IOSCO				
MARION	0.00	480,542.07	480,542.07	180,637.60
OCEOLA	0.00	915,166.90	915,166.90	838,676.75
PUTNAM	0.00	1,449,403.83	1,449,403.83	172,716.80
TYRONE	0.00	75,435.38	75,435.38	124,970.63
UNADILLA	0.00	15,754.42	15,754.42	3,658.50
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$14,435,124.29</b>	<b>\$14,435,124.29</b>	<b>\$5,960,522.93</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: Adding Aux. Turn Lane

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.805	82,986.81	06/15/2021	Asphalt

Work Type: Bituminous Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.797	868,552.11	08/15/2021	Asphalt

Work Type: Bituminous Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.0016AW	405,402.27	07/19/2021	Asphalt
459.0031AW	201,476.02	08/20/2021	Asphalt
489.05.5008Bw	44,871.14	05/21/2021	Asphalt
489.07.5011BW	436,140.27	07/09/2021	Asphalt

Work Type: Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.0012AW	31,205.19	09/03/2021	Seal Coat
459.0013AW	96,834.58	09/03/2021	Seal Coat
459.0022AW	90,087.36	07/03/2021	Seal Coat
489.08.5015BW	54,013.85	07/02/2021	Seal Coat
489.08.5030BW	7,558.41	07/02/2021	Seal Coat
489.12.5016BW	102,602.28	07/02/2021	Seal Coat

Work Type: Cold milling and overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.798	1,129,960.65	08/10/2021	Composite

Year Ended - 2021

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

Work Type: Crush &amp; Shape &amp; Resurf

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.0001AW	256,349.36	11/15/2021	Asphalt
4590032AW	10,527.97	09/30/2021	Asphalt
489.05.5045Bw	59,802.43	11/12/2021	Asphalt
489.06.5043BW	121,793.56	09/24/2021	Asphalt
489.07.5027BW	134,618.12	05/31/2021	Asphalt
489.07.5028BW	397,090.20	08/30/2021	Asphalt
489.08.5048BT	34,505.08	11/15/2021	Asphalt

Work Type: Multiple Course HMA Overlay on Flexible Pavement

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.749	35,951.31	11/01/2021	Asphalt
459.0015AW	440,525.74	07/19/2021	Asphalt
459.0017AW	477,248.15	05/17/2021	Asphalt
459.0018AW	67,080.82	06/21/2021	Asphalt
459.0020AW	303,122.91	05/28/2021	Asphalt
459.0023AW	208,670.11	07/24/2021	Asphalt
489.07.5012BW	79,035.37	06/18/2021	Asphalt
489.07.5013BW	345,630.39	06/25/2021	Asphalt
489.14.5017BW	73,821.14	07/16/2021	Asphalt

Work Type: Surface mill and overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.793	1,194,365.32	08/20/2021	Asphalt
459.0002AW	59,731.13	05/15/2021	Asphalt
459.0003AW	96,634.98	07/12/2021	Asphalt
459.0011AW	829,519.30	08/15/2021	Asphalt
459.0021AW	120,049.34	05/24/2021	Asphalt
489.05.5004BW	437,735.87	07/16/2021	Asphalt
489.05.003BW	149,981.33	07/16/2021	Asphalt
489.07.5010BW	138,538.65	09/15/2021	Asphalt
489.12.5002BW	132,709.74	05/28/2021	Asphalt
489.13.5001BW	346,425.28	05/14/2021	Asphalt



Year Ended - 2021

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

## Sub Ledger Report

## Line: 9 Other (Identify)

Account	Description	Amount (\$)
035-000	Perry Wetland Receivable	50,000.00
078-000	State Grant	0.00
191-000	Net OPEB Assets	0.00

## Line: 18 Other (Identify)

Account	Description	Amount (\$)
212- 000	Due to State of Michigan	237,780.69
283-000	Performance Bond Payable	0.00
299-000	Other Current Liabilities	0.00

## Line: 49 Specify - County

Account	Description	Amount (\$)
451	PERMITS	112,895.00

## Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
548-000	State Aid	636,993.14

## Line: 75 CFL-Other - Local

Account	Description	Amount (\$)
583-006	Sundry Contributions	0.00

## Line: 90 Other2 Other - County

Account	Description	Amount (\$)
650-000	Miscellaneous Receipts	92,831.36
687-000	Other Receipts	100,621.38

## Line: 90 Other2 Other - Primary

Account	Description	Amount (\$)
699	Gain (Loss) OPEB Investment	0.00

## Line: 109 Other - Primary

Account	Description	Amount (\$)
ACTIVITY	Other Safety Projects	0.00

## Line: 126 Other - County

Account	Description	Amount (\$)
035-000	Wetland Project	52,000.00

Year Ended - 2021

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

**Line: 143 Other - Primary**

Account	Description	Amount (\$)
Various	Other	588,326.12

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

Account	Description	Amount (\$)
941-000	Equipment Rental	130,735.08
Various	Other	0.00

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

Account	Description	Amount (\$)
Various	Other Charges	0.00

**Line: 177 Other - Distributive Calculation**

Account	Description	Amount (\$)
Labor	Distributed to Roads	1,672,913.62

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

Account	Description	Amount (\$)
Labor	Distributed to Roads	1,279,347.84

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

Account	Description	Amount (\$)
720-725	Other	679,345.12

**Line: 193 Other - Cost of Operations**

Account	Description	Amount (\$)
505	Sundries	(6,122.23)

**Line: 193 Other - Distributed Total**

Account	Description	Amount (\$)
505	Sundries	(258.41)

**Line: 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
768	MEETINGS, DOWNTIME, MISC. TO ROADS	95,243.79
768-000	SIGNS	29,446.20
VARIOUS	ENGINEERING	655,767.06

**Line: 231 Gain or (Loss) on Disposal 693 - Total**

Account	Description	Amount (\$)
693	Gain or (Loss) on Disposal	193,591.11

Year Ended - 2021

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

**Line: 242 Expenditure10**

Account	Description	Amount (\$)
2019	Expenditure	71,827.00

**Line: 243 707 Other**

Account	Description	Amount (\$)
690-006	Depreciation Yard & Storage	34,050.41
750-000	Obsolete Parts	19,400.96
750-000	Tires Tubes & Obsolete Parts	3,567.64
935-003	Miscellaneous	19.98

**Line: 244 244 Other**

Account	Description	Amount (\$)
941	Equipment Rental	117.72

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

Account	Description	Amount (\$)
2017	OTHER	0.00

**Line: 257 Other Local System Expenditure**

Account	Description	Amount (\$)
2012	OTHER	0.00

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

Account	Description	Amount (\$)
Various	Signal Improvements	0.00

**Line: 257 Other Primary System Expenditure**

Account	Description	Amount (\$)
Various	Signal Improvements	0.00

**Line: 259 Other Local System \*Unit**

Account	Description	Amount (\$)
Various	Other	3.00

**Line: 259 Other Local System Expenditure**

Account	Description	Amount (\$)
various	Overlay	45,314.71

**Line: 259 Other Primary System \*Unit**

Account	Description	Amount (\$)
Various	Miscellaneous	0.00

**Year Ended - 2021**

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

**Line: 259 Other Primary System Expenditure**

<b>Account</b>	<b>Description</b>	<b>Amount (\$)</b>
Various	Miscellaneous	0.00