

2021
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Schoolcraft 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

DV2

Chief Financial Officer

Thomas Rauch

Chairman

4/27/22

Date

Year Ended - 2021

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

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

1. Cash	\$4,208,704.38
2. Investments	500,651.04
3. Accounts Receivable :	
a. Michigan Transportation Fund	592,054.48
b. State Trunkline Maintenance	64,310.94
c. State Transportation Department - Other	173,927.78
d. Due on County Road Agreement	51,254.37
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	2,612.00

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	576,398.99
5. Road Materials	223,384.40
6. Equipment Materials and Parts	106,475.99
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	(293,567.02)
9. Other	

10. TOTAL ASSETS**\$6,206,207.35**

Year Ended - 2021

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$114,512.60
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	68,750.64
14. Advances	423,767.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	1,190,222.83
17. Deferred Revenue	0.00
18. Other	29,797.66

Fund Balances

19. Primary Road Fund	898,241.17
20. Local Road Fund	981,204.83
21. County Road Commission Fund	2,499,710.62
22. Total Fund Balances	4,379,156.62

23. TOTAL LIABILITIES AND FUND BALANCES**\$6,206,207.35**

Year Ended - 2021

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$1,894,881.23
25. Land Improvements	\$50,518.60	
25 a.Less: Accumulated Depreciation	(50,518.60)	0.00
26. Depletable Assets	234,913.39	
26 a.Less: Accumulated Depreciation	(23,119.16)	211,794.23
27. Buildings	3,596,032.48	
27 a.Less: Accumulated Depreciation	(2,301,602.17)	1,294,430.31
28. Equipment - Road	6,761,121.87	
28 a.Less: Accumulated Depreciation	(5,818,808.67)	942,313.20
29. Equipment - Shop	249,113.00	
29 a.Less: Accumulated Depreciation	(199,416.98)	49,696.02
30. Equipment - Engineers	33,563.08	
30 a.Less: Accumulated Depreciation	(28,489.12)	5,073.96
31. Equipment - Yard and Storage	16,603.02	
31 a.Less: Accumulated Depreciation	(4,140.78)	12,462.24
32. Equipment and Furniture - Office	52,286.33	
32 a.Less: Accumulated Depreciation	(43,028.51)	9,257.82
33. Infrastructure	18,186,827.83	
33 a.Less: Accumulated Depreciation	(8,656,304.61)	9,530,523.22
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		28,350.00
	36. Total Assets	\$13,978,782.23
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	4,448,259.01
	37 d.Infrastructure	9,530,523.22
	38. Total Equities	\$13,978,782.23
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		870,000.00
40. Notes Payable (Act 143)		40,561.64
41. Vested Vacation and Sick Leave Payable		110,380.05
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$1,020,941.69
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$2,046,940.86

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)
<u>Taxes</u>				
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
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	5,875.00	5,875.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	533,788.36	0.00	0.00	533,788.36
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	533,788.36	0.00	0.00	533,788.36
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	7,683.44	2,316.56		10,000.00
58. Snow Removal	155,537.49	46,894.57		202,432.06
59. Urban Road	0.00	0.00		0.00
60. Allocation	2,444,942.90	737,150.55		3,182,093.45
61. Total MTF	2,608,163.83	786,361.68		3,394,525.51
<u>Other</u>				
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
<u>Economic Development Fund</u>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	162,191.28	0.00		162,191.28
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	162,191.28	0.00		162,191.28
72. Total State Sources	\$2,770,355.11	\$786,361.68	\$0.00	\$3,556,716.79

Year Ended - 2021

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	90,889.83	0.00	90,889.83
75. Other	0.00	6,561.78	0.00	6,561.78
76. Total Contributions	0.00	97,451.61	0.00	97,451.61
Charges for Service				
77. Trunkline Maintenance	0.00		1,897,546.85	1,897,546.85
78. Trunkline Non-maintenance	0.00		337,225.82	337,225.82
79. Salvage Sales	0.00	0.00	2,524.31	2,524.31
80. Other	0.00	0.00	4,857.39	4,857.39
81. Total Charges	0.00	0.00	2,242,154.37	2,242,154.37
Interest and Rents				
82. Interest Earned	6,525.56	2,668.23	14,545.61	23,739.40
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	6,525.56	2,668.23	14,545.61	23,739.40
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	250.00	250.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	1,861.48	29,450.68	31,312.16
91. Total Other	0.00	1,861.48	29,700.68	31,562.16
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$3,310,669.03	\$888,343.00	\$2,292,275.66	\$6,491,287.69

Year Ended - 2021

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

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	608,948.16	73,051.38		681,999.54
105. Structures	60,517.14	6,760.13		67,277.27
106. Safety Projects	23,391.95	0.00		23,391.95
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	216,933.35	0.00		216,933.35
110. Total Preservation - Struct. Imp.	909,790.60	79,811.51		989,602.11
Maintenance				
111. Roads	1,191,014.90	688,875.77		1,879,890.67
112. Structures	4,825.90	578.59		5,404.49
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	277,140.20	187,037.33		464,177.53
115. Traffic Control	21,122.69	6,400.58		27,523.27
116. Total Maintenance	1,494,103.69	882,892.27		2,376,995.96
117. Total Construction, Preservation And Maintenance	2,403,894.29	962,703.78		3,366,598.07
Other				
118. Trunkline Maintenance	0.00		1,781,516.85	1,781,516.85
119. Trunkline Non-maintenance	0.00		337,225.82	337,225.82
120. Administrative Expense	325,540.49	130,371.40		455,911.89
121. Equipment - Net	(1,131.62)	(697.69)	(1,400.43)	(3,229.74)
122. Capital Outlay - Net	0.00	0.00	(139,484.55)	(139,484.55)
123. Debt Principal Payment	0.00	0.00	155,680.77	155,680.77
124. Interest Expense	0.00	0.00	34,886.90	34,886.90
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	584.74	0.00	584.74
127. Total Other	324,408.87	130,258.45	2,168,425.36	2,623,092.68
128. Total Expenditures	\$2,728,303.16	\$1,092,962.23	\$2,168,425.36	\$5,989,690.75

Year Ended - 2021

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

STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	\$3,310,669.03	\$888,343.00	\$2,292,275.66	\$6,491,287.69
130. Total Expenditures	2,728,303.16	1,092,962.23	2,168,425.36	5,989,690.75
131. Excess of Revenues Over (Under) Expenditures	582,365.87	(204,619.23)	123,850.30	501,596.94
132. Optional Transfers				
132 a. Primary to Local (50%)	(750,000.00)	750,000.00		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	(750,000.00)	750,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(167,634.13)	545,380.77	123,850.30	501,596.94
136. Beginning Fund	1,065,875.30	435,824.06	2,375,860.32	3,877,559.68
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,065,875.30	435,824.06	2,375,860.32	3,877,559.68
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$898,241.17	\$981,204.83	\$2,499,710.62	\$4,379,156.62

Year Ended - 2021

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$301,935.98	
142. Depreciation	<u>365,867.55</u>	
143. Other	<u>302,777.03</u>	
144. Total Direct		<u>970,580.56</u>

145. Indirect Equipment Expense		<u>573,383.48</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>205,974.35</u>	
148. Total Operating		<u>\$205,974.35</u>

149. TOTAL EQUIPMENT EXPENSE \$1,749,938.39

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>22,681.27</u>	<u>10,077.33</u>		<u>32,758.60</u>
152. Maintenance	<u>591,583.51</u>	<u>367,343.56</u>		<u>958,927.07</u>
153. Inventory Operations	0.00	0.00	33,360.28	33,360.28
154. MDOT	0.00		<u>669,508.00</u>	<u>669,508.00</u>
155. Other Reimbursable Charges	0.00	1,298.94	0.00	1,298.94
156. All Other Charges	0.00	0.00	<u>57,315.24</u>	<u>57,315.24</u>
157. Total Equipment Rental Credits	<u>614,264.78</u>	<u>378,719.83</u>	<u>760,183.52</u>	<u>1,753,168.13</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(3,229.74)</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

	(Net Equipment Expense)			
159. Equipment Rental Credits	<u>\$614,264.78</u>	<u>\$378,719.83</u>	<u>\$760,183.52</u>	<u>\$1,753,168.13</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	35.04 %	21.60 %	43.36 %	100.00 %
161. Prorated Total Equipment Expense	<u>613,133.16</u>	<u>378,022.14</u>	<u>758,783.09</u>	<u>1,749,938.39</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(1,131.62)</u>	<u>(697.69)</u>	<u>(1,400.43)</u>	<u>(3,229.74)</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.	16,038.27	20,378.87
165. Primary Maintenance	226,169.68	413,062.74
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	3,138.60	0.00
168. Local Maintenance	133,150.29	243,177.71
169. Inventory	8,706.83	15,901.63
170. Equipment Expense - Direct	106,829.32	195,106.66
171. Equipment Expense - Indirect	98,247.46	179,433.27
172. Equipment Expense - Operating	0.00	0.00
173. Administration	186,626.53	340,843.50
174. State Trunkline Maintenance	335,527.47	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	39,003.21	70,782.82
178. Total Payroll	\$1,153,437.66	
179. Less Applicable Payroll	(343,792.59)	
180. Total Applicable Labor Cost	\$809,645.07	Total Distributive \$1,478,687.20

	709-714	719	715 - 718	716	717	720 - 725	Distributive
	Vacation	Workers	Soc. Sec.	Health	Life and	Other	Total Calc.
	Holiday	Comp.	Retirement	Insurance	Disability		
	Sick Leave	Insurance			Insurance		
	Longevity						
181. Total Fringe Benefits	\$136,346.37	\$29,032.00	\$1,338,557.79	\$575,866.04	\$0.00	\$15,853.09	\$2,095,655.29
182. Less: Benefits Recovered	(39,155.64)	(8,337.34)	(384,404.00)	(165,375.91)	0.00	(4,552.65)	(601,825.54)
183. Less: Refunds	0.00	(15,142.54)	0.00	0.00	0.00	0.00	(15,142.54)
184. Benefits to be Distributed	97,190.73	5,552.12	954,153.79	410,490.13	0.00	11,300.44	1,478,687.21
185. Applicable Labor Cost	809,645.07	809,645.07	809,645.07	809,645.07	809,645.07	809,645.07	
186. Factor	0.120041	0.006857	1.178484	0.507000	0.000000	0.013957	1.826339

Year Ended - 2021

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

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	883,096.36	26,694.24
189. Primary Maintenance	1,450,265.49	43,838.20
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	77,469.76	2,341.75
192. Local Maintenance	856,987.23	25,905.04
193. Other	567.60	17.14
194. TOTAL	\$3,268,386.44	\$98,796.37

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	512.39	(13,951.14)	(26,758.00)	0.00	138,993.12	\$98,796.37
196. Applicable Operation Cost	3,268,386.44	3,268,386.44	3,268,386.44	3,268,386.44	3,268,386.44	
197. Factor	0.000157	(0.004269)	(0.008187)	0.000000	0.042527	\$0.030228

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.	91,735.03	42,138.91	818,055.57	37,672.60	909,790.60	79,811.51
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,462,223.55	882,692.27	31,880.14	200.00	1,494,103.69	882,892.27
202. Total	\$1,553,958.58	\$924,831.18	\$849,935.71	\$37,872.60	\$2,403,894.29	\$962,703.78

Year Ended - 2021

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

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$316,871.01	\$18,656.46
204. Fringe Benefits	562,711.89	23,919.98
205. Equipment Rental	637,544.53	31,963.47
206. Materials	54,730.51	11,712.30
207. Handling Charges	0.00	0.00
208. Overhead	161,184.15	26,418.60
209. Other	48,474.76	224,555.01
210. Total Charges for Current Year	\$1,781,516.85	\$337,225.82
211. Beginning Balance	178,669.25	14,241.39
212. Sub-Total	1,960,186.10	351,467.21
213. Less Credits	(1,895,875.16)	(177,539.43)
214. Ending Balance	\$64,310.94	\$173,927.78

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)	28,350.00
217. Equipment Road (976, 981)	296,615.46
218. Equipment Shop (977)	7,500.00
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>\$332,465.46</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	332,465.46	332,465.46
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	332,465.46	332,465.46
227. Less: Depreciation and Depletion 968	0.00	0.00	(471,950.01)	(471,950.01)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(139,484.55)</u>	<u>\$(139,484.55)</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	4,587,743.56	4,587,743.56
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	0.00	250.00	250.00

Year Ended - 2021

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

PRESERVATION EXPENDITURES - 90% OF MTF RETURNS

(For Compliance with Section 12(16) of Act 51)

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$3,394,525.51</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>455,911.89</u>
234. Total Capital Outlay (from Page 13)			<u>332,465.46</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>155,680.77</u>
236. Interest Expense (from Page 6 Expenditures)			<u>34,886.90</u>
236 a. Total Deductions			<u>978,945.02</u>
236 b. Adjusted MTF Returns			<u>2,415,580.49</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$909,790.60</u>	<u>\$79,811.51</u>	<u>989,602.11</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,494,103.69</u>	<u>882,892.27</u>	<u>2,376,995.96</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(533,788.36)</u>	<u>0.00</u>	<u>(533,788.36)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>1,870,105.93</u>	<u>962,703.78</u>	<u>2,832,809.71</u>
241. 90% of Adjusted MTF Returns			<u>2,174,022.44</u>

Year Ended - 2021

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

**TEN YEARS OF QUALIFIED EXPENDITURES
FOR NON MOTORIZED IMPROVEMENTS**
(for Compliance with Section 10K of Act 51)

Fiscal Year	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Expenditures (\$)	<u>149,222.00</u>	<u>125,573.00</u>	<u>308,978.00</u>	<u>196,495.00</u>	<u>0.00</u>
Fiscal Year	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Expenditures (\$)	<u>89,801.40</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>216,933.35</u>
				242. TOTAL	<u>\$1,087,002.75</u>

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

$$\underline{3,394,525.51} \times .10 = \underline{339,452.55}$$

Year Ended - 2021

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

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$98,247.46
712-724	Fringe Benefits - Shop Employees	179,433.27
721	Drug Testing	3,148.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	2,263.19
733	Welding Supplies	1,726.54
734	Safety Supplies - Shop	4,639.43
736	Tire Shop Supplies	0.00
737	Shop Supplies	13,095.42
791	Equipment Material/Parts Inventory Adjustment	3,388.84
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	4,657.25
807	Data Processing - Shop	0.00
810	Education Expense - Shop	106.70
850-859	Communications - Shop	3,558.09
861	Travel and Mileage - Shop Employees	108.08
862	Freight Costs	0.00
875	Insurance - Shop Buildings	10,370.53
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	24,034.72
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	40,462.17
931	Buildings Repairs and Maintenance	45,884.86
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	0.00
944-947	Underground Storage Tank Expense	12,897.18
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	91,346.20
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	7,112.69
968	Depreciation - Stockroom Expense	0.00
707	Other:	26,902.86
	243. TOTAL	\$573,383.48

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	\$159,449.92
709-714	Administrative Leave	27,321.98
724	Fringe Benefits	340,843.50
727	Postage	779.25
728	Office Supplies	6,365.41
730	Dues and Subscriptions	8,723.04
801	Contractual Services	0.00
803	Legal Services	9,057.41
804	Auditing and Accounting Services	13,305.00
807	Data Processing	32,774.99
810	Education	2,099.00
850-853	Communications	6,103.38
861	Travel and Mileage	3,137.94
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	4,564.68
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	2,052.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	1,233.48
920-923	Utilities	4,621.72
931	Building Repair/Maintenance	17,529.22
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	4,743.12
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	5,020.23
	Other:	0.00
	244. TOTAL	\$649,725.27
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(187,602.76)
691	Purchase Discounts	0.00
	Other:	(6,210.62)
	Total Credits to Administrative Expense	\$(193,813.38)
	245. Net Administrative Expense	\$455,911.89

Schoolcraft

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>
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246. Total

Year Ended - 2021

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

**CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary**

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
247. New Construction, New Location	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		\$0.00		\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
252. Resurfacing	0.00 mi.	602,152.16	0.00 mi.	0.00
253. Gravel Surfacing	0.00 mi.	6,796.00	0.00 mi.	32,251.78
254. Paving Gravel Roads	0.00 mi.	0.00	0.05 mi.	40,799.60
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	0.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	23,391.95	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	216,933.35	0.00 ea.	0.00
260. Subtotals		849,273.46		73,051.38
BRIDGES				
261. Replacement	0.00 ea.	60,517.14	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	0.00	0.01 ea.	6,760.13
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		60,517.14		6,760.13
265. TOTAL PRESERVATION - STRUCT IMP		\$909,790.60		\$79,811.51

*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 (\$)
DOYLE	23.84	0.00	70,590.24	30.45	0.00	82,032.30	563	11,845.52
GERMFASK	18.00	0.00	53,298.00	21.63	0.00	58,271.22	469	9,867.76
HIAWATHA	47.64	0.00	141,062.04	37.54	0.00	101,132.76	1,305	27,457.20
INWOOD	41.04	0.00	121,519.44	38.37	0.00	103,368.78	654	13,760.16
MANISTIQUE	42.60	0.00	126,138.60	19.81	0.00	53,368.14	1,045	21,986.80
MUELLER	8.83	0.00	26,145.63	16.80	0.00	45,259.20	260	5,470.40
SENEY	6.41	0.00	18,980.01	26.85	0.00	72,333.90	115	2,419.60
THOMPSON	22.38	0.00	66,267.18	33.10	0.00	89,171.40	808	17,000.32
266. Totals	210.74	0.00	\$624,001.14	224.55	0.00	\$604,937.70	5,219	\$109,807.76

Local Road Rate Per Mile	2961	Primary Road Rate Per Mile	2694
Local Urban Road Rate Per Mile	2568	Primary Urban Road Rate Per Mile	15410
Population Rate Per Capita	21.04		

Year Ended - 2021

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

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
DOYLE	0.00	0.00	0.00	9,302.57
GERMFASK	0.00	0.00	0.00	4,576.00
HIAWATHA	0.00	40,799.60	40,799.60	40,819.46
INWOOD	0.00	32,251.78	32,251.78	27,642.28
MANISTIQUE	0.00	0.00	0.00	3,854.48
SENEY	0.00	6,760.13	6,760.13	0.00
THOMPSON	0.00	0.00	0.00	4,695.04
267. Totals	\$0.00	\$79,811.51	\$79,811.51	\$90,889.83

*The Township Contributions Totals and the Funds expended for Construction and Preservation amount may not balance. The Township Contributions list all funds contributed by each township and will balance back to the amount reported on the Statement of Revenues, Line 74, Township Contributions.

The total funds expended are for Construction and Preservation only. They do not contain funds expended for Routine Preventative Maintenance.

Year Ended - 2021

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

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Bit Resurf & Bit Shlders

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
CR 441 Wedge & Overlay	967,851.90	09/24/2021	Asphalt

Work Type: Paved shoulder repair or overlay over gravel

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Dawson Rd Boat Launch	15,649.16	09/28/2021	Asphalt
Evergreen Cul de Sac	25,150.44	09/28/2021	Asphalt

Work Type: Sign Upgrade

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020 Safety Sign Project	79,733.31	05/25/2021	Unknown

